

Narain

**THE OFFICIAL GAZETTE 18TH DECEMBER, 1993
LEGAL SUPPLEMENT - C**

PARLIAMENT OFFICE,
Public Buildings,
Georgetown,
Guyana.

9th November, 1993

The following Bill which was introduced in the National Assembly is published for general information.

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



GUYANA

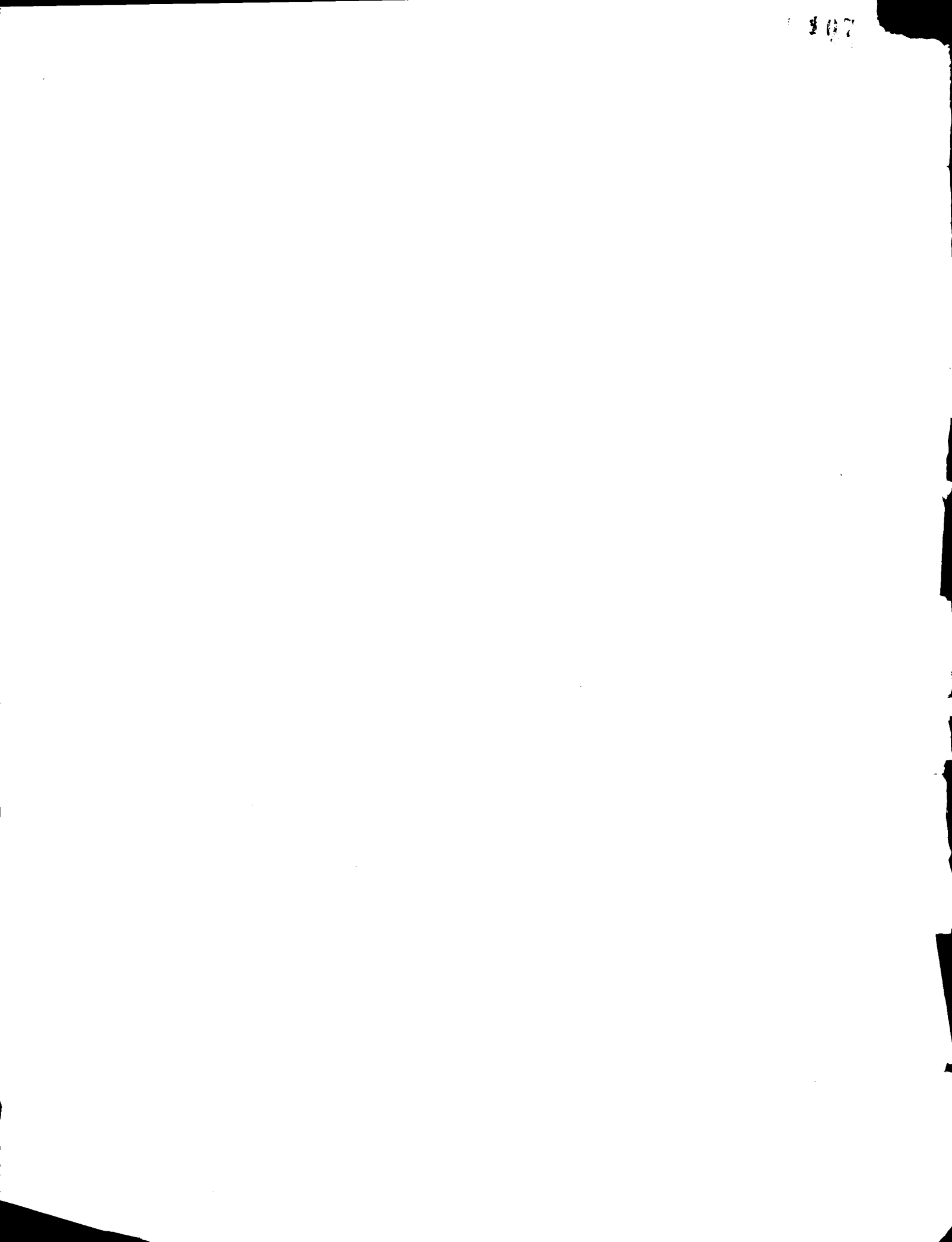
BILL No. 24 of 1993

CUSTOMS (AMENDMENT) (No. 2) BILL 1993

ARRANGEMENT OF SECTIONS

SECTION

1. Short title and commencement.
2. Amendment of the Principal Act.



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A BILL

Intituled

AN ACT to amend the Customs Act.

A.D. 1993

Enacted by the Parliament of Guyana:-

Short title and commencement.
Cap. 82:01

Amendment of the Principal Act.

- 1. This Act, which amends the Customs Act, may be cited as the Customs (Amendment) (No. 2) Act 1993 and shall be deemed to have come into operation on 1st November, 1993.
- 2. The Principal Act, is hereby amended by the deletion of the First, Second, Third, Fourth and Fifth Schedules thereto and the substitution, therefor of the following Schedules as the First, Second, Third, Fourth and Fifth Schedules, respectively -

FIRST SCHEDULE

PART I

- General note.
- List of titles of sections and chapters.
- General Rules for the Interpretation of the Harmonized System.
- Tariff Notes and Classification from Chapters 1 - 97 with appropriate rate of duty.
- Export Duties.
- Annex (i) - Community rates of duty (import duty).
- Annex (ii) - Flat rate of duty.

PART II

- Members of the Caribbean Community.

Part III- List of Conditional Duty Exemptions

(1) Exemptions from import duties

'A' Partial Exemptions - Items 1 -13

'B' Full Exemptions - (i) for approved
industry and
agriculture.

(ii) for other
approved
purposes.

(2) List of items ineligible for duty exemption.

Part IV - Exemption from export duties of customs.

SECOND SCHEDULE

Part I - List of prohibited imports.

Part II - List of restricted imports.

THIRD SCHEDULE

Part I - List of prohibited exports..

Part II - List of restricted exports.

FOURTH SCHEDULE

List of conditions to be complied with and the rules
regarding Common Market Origin.

FIFTH SCHEDULE

Value of imported goods..

5
FIRST SCHEDULE

PART I

GENERAL NOTE

This text of the Common External Tariff of the Caribbean Common Market established by decision of the Council of Ministers of the Common Market contains the following:

- the List of Abbreviations and Symbols used in the publication;
- the Titles of Sections and Chapters;
- the Schedule of Rates;
- the List of Conditional Duty Exemptions;
- the List of Items ineligible for duty exemption.

The classification structure of the Schedule of Rates is based on the Harmonized Commodity Description and Coding System; the Statistical Classification Numbers are based on the Standard International Trade Classification, Third Revision. The units for statistical classification are based on the metric system.

Reference to the pages of the Schedule of Rates is included in the listing of Sections and Chapters to permit easy identification in the Schedule of Rates.

The General Rules for the Interpretation of the Harmonized System provide the principles on which classification under that System is based and are an integral part of the classification structure of the Schedule of Rates.

The rates of duty shown in the Schedule of Rates will be applicable to imports from third countries into Guyana as well as to goods imported from Member States of the Caribbean Common Market which do not qualify for Common Market treatment.

The List of Conditional Duty Exemptions sets out those goods which, when imported for the purposes stated in the list, may be admitted into Guyana free of import duty or at a rate which is lower than that set down in the Schedule of Rates, subject always to the approval of the relevant Competent Authority. Conditional duty exemption would be accorded to all other items eligible therefor in accordance with the Rules Governing the Application of the List of Conditional Duty Exemptions.

In Part III- 2 A of the List of Items ineligible for Duty Exemption are set down those items which will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported for use in Industry, Agriculture, Fisheries, Forestry and Mining. (Section 1 of the List of Conditional Duty Exemptions.)

At the same time, the items set down in Parts III-2 A and III- 2 B of the List of Items ineligible for Duty Exemption will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported "For other Approved Purposes" (Section XI of the List of Conditional Duty

Exemptions), except where the items have been made available as gifts or on a concessionary basis.

The List of Items ineligible for Duty Exemption includes those items produced in the Caribbean Common Market in quantities which are considered adequate to justify the application of tariff protection. These items will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported for use in Industry, Agriculture, Fisheries, Forestry and Mining.

Except where the context otherwise requires, "per cent" or the symbol " % " means percentage of value.

ABBREVIATIONS AND SYMBOLS

AC	alternating current
Bq	becquerel
$^{\circ}\text{C}$	degree(s) Celsius
cc	cubic centimetre(s)
cg	centigram(s)
cm	centimetre(s)
cm ²	square centimetre(s)
cm ³	cubic centimetre(s)
cN	centinewton(s)
360 ^o	360 degrees
DC	direct current
g	grams(s)
g.v.w.	gross vehicle weight
IR	infra-red
kcal	kilocalorie(s)
kg	kilogram(s)
kPa	Kilopascal(s)
kw h	kilowatt hour(s)
l	litre(s)
m	metre(s)
m ²	square metre(s)
m ³	cubic metre(s)
mg	milligram(s)
mm	millimetre(s)
MPa	megapascal(s)
N	newton(s)
No	Number
PVC	polyvinyl chloride
r.p.m.	revolutions per minute
UV	ultra-violet
V	volt(s)
vol	volume
W	watt(s)
%	percent

Examples

1500 g/m ²	means one thousand five hundred grams per square metre
15 ^o C	means fifteen degrees celsius

LIST OF TITLES OF SECTIONS AND CHAPTERS**SECTION I****LIVE ANIMALS; ANIMAL PRODUCTS**

	Page(s)
Section Notes	20
Chapters	
1. Live animals.	20 - 22
2. Meat and edible meat offal.	23 - 27
3. Fish and crustaceans, molluscs and other aquatic invertebrates.	28 - 32
4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.	33 - 35
5. Products of animal origin, not elsewhere specified or included.	36 - 38

SECTION II
VEGETABLE PRODUCTS

	Page(s)
Section Note	39
Chapters	
6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.	39 - 40
7. Edible vegetables and certain roots and tubers.	41 - 45
8. Edible fruit and nuts; peel of citrus fruit or melons.	46 - 49
9. Coffee, tea, maté and spices.	50 - 52
10. Cereals.	53 - 55
11. Products of the milling industry; malt; starches; inulin; wheat gluten.	56 - 59
12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.	60 - 64
13. Lac; gums, resins and other vegetable saps and extracts.	65 - 66
14. Vegetable plaiting materials; vegetable products not elsewhere specified or included.	67 - 68

SECTION III

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

Chapter	Page(s)
15. Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.	69 - 75

SECTION IV

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

Section Note	76
Chapters	
16. Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.	76 - 79
17. Sugars and sugar confectionery.	80 - 82
18. Cocoa and cocoa preparations.	83 - 84

Chapters	Page(s)
19. Preparations of cereals, flour, starch or milk; pastrycooks' products.	85 - 87
20. Preparations of vegetables, fruit, nuts or other parts of plants.	88 - 95
21. Miscellaneous edible preparations.	96 - 98
22. Beverages, spirits and vinegar.	99 - 103
23. Residues and waste from the food industries; prepared animal fodder.	104 - 106
24. Tobacco and manufactured tobacco substitutes.	107 - 108

SECTION V

MINERAL PRODUCTS

Chapters	
25. Salt; sulphur; earths and stone; plastering materials, lime and cement.	109 - 116
26. Ores, slag and ash.	117 - 119
27. Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.	120 - 126

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

	Page(s)
Section Notes	127
Chapters	
28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radio-active elements or of isotopes.	128 - 138
29. Organic chemicals.	139 - 149
30. Pharmaceutical products.	150 - 156
31. Fertilizers.	157 - 161
32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.	162 - 167
33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations.	168 - 171
34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.	172 - 176
35. Albuminoidal substances; modified starches; glues; enzymes.	177 - 179

Chapters	Page(s)
36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.	180 - 182
37. Photographic or cinematographic goods.	183 - 185
38. Miscellaneous chemical products.	186 - 191

SECTION VII

**PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF**

Section Notes	192
Chapters	
39. Plastics and articles thereof.	193 - 202
40. Rubber and articles thereof.	203 - 209

SECTION VIII

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

Chapters	Page(s)
41. Raw hides and skins (other than furskins) and leather.	210 - 212
42. Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).	213 - 216
43. Furskins and artificial fur; manufactures thereof.	217 - 219

SECTION IX

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

Chapters	Page(s)
44. Wood and articles of wood; wood charcoal.	220 - 228
45. Cork and articles of cork.	229 - 230
46. Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.	231 - 232

SECTION X

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

Chapters	Page(s)
47. Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard.	233 - 234
48. Paper and paperboard; articles of paper pulp, of paper or of paperboard.	235 - 246
49. Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.	247 - 250

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Section Notes	251 - 261
Chapters	
50. Silk.	262
51. Wool, fine or coarse animal hair; horsehair yarn and woven fabric.	263 - 265

Chapters	Page(s)
52. Cotton.	266 - 269
53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.	270 - 271
54. Man-made filaments.	272 - 274
55. Man-made staple fibres.	275 - 278
56. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.	279 - 283
57. Carpets and other textile floor coverings.	284 - 285
58. Special woven fabrics; tufted textile fabrics; lace, tapestries; trimmings; embroidery.	286 - 288
59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.	289 - 294
60. Knitted or crocheted fabrics.	295 - 296
61. Articles of apparel and clothing accessories, knitted or crocheted.	297 - 305
62. Articles of apparel and clothing accessories, not knitted or crocheted.	306 - 314
63. Other made up textile articles; sets; worn clothing and worn textile articles; rags.	315 - 318

SECTION XII

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

Chapters	Page(s)
64. Footwear, gaiters and the like; parts of such articles.	319 - 323
65. Headgear and parts thereof.	324 - 326
66. Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.	327 - 328
67. Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.	329 - 331

SECTION XIII

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

Chapters	Page(s)
68. Articles of stone, plaster, cement, asbestos, mica or similar materials.	332 - 337
69. Ceramic products.	338 - 341
70. Glass and glassware.	342 - 348

SECTION XIV

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

Chapter	Page(s)
71. Natural or cultured pearls, precious or semi- precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin.	349 - 357

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

	Page(s)
Section Notes	358 - 360
Chapters	
72. Iron and steel.	361 - 379
73. Articles of iron or steel.	380 - 388
74. Copper and articles thereof.	389 - 396
75. Nickel and articles thereof.	397 - 401
76. Aluminium and articles thereof.	402 - 408
77. (Reserved for possible future use in the Harmonised System).	409
78. Lead and articles thereof.	410 - 413
79. Zinc and articles thereof.	414 - 417
80. Tin and articles thereof.	418 - 422
81. Other base metals; cermets; articles thereof.	423 - 426
82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.	427 - 432
83. Miscellaneous articles of base metal.	433 - 437

SECTION XVI

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

	Page(s)
Section Notes	438 - 440
 Chapters	
84. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.	441 - 473
85. Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.	474 - 491

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes	492 - 493
 Chapters	
86. Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.	494 - 496

Chapters	Page(s)
87. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.	497 - 506
88. Aircraft, spacecraft, and parts thereof.	507
89. Ships, boats and floating structures.	508 - 510

SECTION XVIII

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

Chapters	
90. Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.	511 - 524
91. Clocks and watches and parts thereof.	525 - 529
92. Musical instruments; parts and accessories of such articles.	530 - 532

SECTION XIX**ARMS AND AMMUNITION; PARTS AND
ACCESSORIES THEREOF**

Chapter	Page(s)
93. Arms and ammunition; parts and accessories thereof.	533 - 535

SECTION XX**MISCELLANEOUS MANUFACTURED ARTICLES**

Chapters	
94. Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated name-plates and the like; prefabricated buildings.	536 - 540
95. Toys, games and sports requisites; parts and accessories thereof.	541 - 545
96. Miscellaneous manufactured articles.	546 - 552

SECTION XXI**WORKS OF ART, COLLECTORS' PIECES
AND ANTIQUES**

Chapters	Page(s)
97. Works of art, collectors' pieces and antiques.	553 - 555
98. (Reserved for special uses by Contracting Parties)	
99. (Reserved for special uses by Contracting Parties)	

**GENERAL RULES FOR THE INTERPRETATION
OF THE HARMONIZED SYSTEM**

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
- (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2(b) or for any other reason, goods are, **prima facie**, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
- (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

SCHEDULE OF RATES**SECTION I****LIVE ANIMALS; ANIMAL PRODUCTS****Notes**

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context other requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter I**Live Animals****Note**

1. This Chapter covers all live animals except:
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03.01, 03.06 or 03.07;
 - (b) Cultures of micro-organisms and other products of heading No. 30.02; and
 - (c) Animals of heading No. 9508.00.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
01.01	Live horses, asses, mules and hinnies.			
0101.10	Horses:			
0101.11	Pure-bred breeding animals	Free	kg and No	001.511
0101.19	Other:			
0101.191	For breeding	Free	kg and No	001.512
0101.192	Race horses, not for breeding.	45%	kg and No	001.513
0101.199	Other	40%	kg and No	001.519
0101.20	Asses, mules and hinnies:			
0101.201	Asses, for breeding	Free	kg and No	001.521
0101.202	Asses, not for breeding	40%	kg and No	001.522
0101.203	Mules and hinnies	40%	kg and No	001.523
01.02	Live bovine animals.			
0102.10	Pure-bred breeding animals:			
0102.101	Bulls	Free	kg and No	001.111
0102.102	Cows	Free	kg and No	001.112
0102.90	Other:			
0102.901	Bulls, for breeding	Free	kg and No	001.191
0102.902	Bulls, for rearing, weighing not more than 270 kg	Free	kg and No	001.192
0102.903	Other, bulls	40%	kg and No	001.193
0102.904	Cows, for breeding	Free	kg and No	001.194
0102.905	Cows, for rearing, weighing not more than 270 kg	Free	kg and No	001.195
0102.906	Other, cows	40%	kg and No	001.196
01.03	Live swine.			
0103.10	Pure-bred breeding animals	Free	kg and No	001.31
0103.90	Other:			
0103.901	For breeding	Free	kg and No	001.391
0103.909	Other	40%	kg and No	001.399
01.04	Live sheep and goats.			
0104.10	Sheep:			
0104.101	For breeding	Free	kg and No	001.211
0104.102	For rearing	40%	kg and No	001.212
0104.109	Other	40%	kg and No	001.219
0104.20	Goats:			
0104.201	For breeding	Free	kg and No	001.221
0104.202	For rearing	40%	kg and No	001.222
0104.209	Other	40%	kg and No	001.229

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.			
0105.10	Weighing not more than 185 g:			
0105.11	Fowls of the species <i>Gallus domesticus</i> :			
0105.111	For breeding	Free	kg and No	001.411
0105.112	For rearing	40%	kg and No	001.412
0105.19	Other:			
0105.191	For breeding	Free	kg and No	001.413
0105.192	For rearing	40%	kg and No	001.414
0105.199	Other	40%	kg and No	001.419
0105.90	Other:			
0105.91	Fowls of the species <i>Gallus domesticus</i> :			
0105.911	Cocks for breeding	Free	kg and No	001.491
0105.912	Cocks for rearing	40%	kg and No	001.492
0105.913	Hens for breeding	Free	kg and No	001.493
0105.914	Hens for rearing	40%	kg and No	001.494
0105.99	Other:			
0105.991	For breeding	Free	kg and No	001.495
0105.992	For rearing	40%	kg and No	001.496
0105.999	Other	40%	kg and No	001.499
01.06	Other live animals			
0106.001	Bees for breeding	Free	kg and No	001.91
0106.002	Pigeons	40%	kg and No	001.92
0106.003	Turtles	40%	kg and No	001.93
0106.004	Dogs	40%	kg and No	001.94
0106.005	Cats	40%	kg and No	001.95
0106.006	Monkeys	40%	kg and No	001.96
0106.007	Macaws and parrots	40%	kg and No	001.97
0106.008	Other birds	40%	kg and No	001.98
0106.009	Other	40%	kg and No	001.99

CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

Note

1. This Chapter does not cover:
 - (a) Products of the kinds described in headings Nos. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - (b) Guts, bladders or stomachs of animals (heading No.05.04) or animal blood (heading No. 05.11 or 30.02); or
 - (c) Animal fat, other than products of heading No. 0209.00 (Chapter 15).

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
02.01	Meat of bovine animals, fresh or chilled.			
0201.10	Carcasses and half-carcasses	40%	kg	011.111
0201.20	Other cuts with bone in:			
0201.201	Brisket	40%	kg	011.112
0201.209	Other	40%	kg	011.119
0201.30	Boneless:			
0201.301	Tenderloin	40%	kg	011.121
0201.302	Sirloin	40%	kg	011.122
0201.303	Minced (ground)	40%	kg	011.123
0201.309	Other	40%	kg	011.129
02.02	Meat of bovine animals, frozen.			
0202.10	Carcasses and half-carcasses	40%	kg	011.211
0202.20	Other cuts with bone in:			
0202.201	Brisket	40%	kg	011.212
0202.209	Other	40%	kg	011.219
0202.30	Boneless:			
0202.301	Tenderloin	40%	kg	011.221
0202.302	Sirloin	40%	kg	011.222
0202.303	Minced (ground)	40%	kg	011.223
0202.309	Other	40%	kg	011.229
02.03	Meat of swine, fresh, chilled or frozen.			
0203.10	Fresh or chilled:			
0203.11	Carcasses and half-carcasses	40%	kg	012.211
0203.12	Hams, shoulders and cuts thereof, with bone in	40%	kg	012.212
0203.19	Other	40%	kg	012.219
0203.20	Frozen:			
0203.21	Carcasses and half-carcasses	40%	kg	012.221
0203.22	Hams, shoulders and cuts thereof, with bone in	40%	kg	012.222
0203.29	Other	40%	kg	012.229
02.04	Meat of sheep or goats, fresh, chilled or frozen.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
0204.10	Carcasses and half-carcasses of lamb, fresh or chilled	10%	kg	012.111
0204.20	Other meat of sheep, fresh or chilled	10%	kg	012.112
0204.30	Carcasses and half-carcasses of lamb, frozen	10%	kg	012.121
0204.40	Other meat of sheep, frozen	10%	kg	012.122
0204.50	Meat of goats	10%	kg	012.13
0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	40%	kg	012.4
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
0206.10	Of bovine animals, fresh or chilled	5%	kg	012.51
0206.20	Of bovine animals, frozen:			
0206.21	Tongues	5%	kg	012.521
0206.22	Livers	5%	kg	012.522
0206.29	Other	5%	kg	012.529
0206.30	Of swine, fresh or chilled	5%	kg	012.53
0206.40	Of swine, frozen:			
0206.41	Livers	5%	kg	012.541
0206.49	Other:			
0206.491	Pig trotters	5%	kg	012.542
0206.499	Other	5%	kg	012.549
0206.80	Other, fresh or chilled	5%	kg	012.55
0206.90	Other, frozen	5%	kg	012.56
02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.			
0207.10	Poultry not cut in pieces, fresh or chilled	40%	kg	012.31
0207.20	Poultry not cut in pieces, frozen:			
0207.21	Fowls of the species <i>Gallus domesticus</i>	10%	kg	012.321
0207.22	Turkeys	10%	kg	012.322
0207.23	Ducks, geese and guinea fowls	10%	kg	012.323
0207.30	Poultry cuts and offal (including livers), fresh or chilled:			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
0207.31	Fatty livers of geese or ducks	40%	kg	012.33
0207.39	Other	40%	kg	012.34
0207.40	Poultry cuts and offal other than livers, frozen:			
0207.41	Of fowls of the species <i>Gallus domesticus</i> :			
0207.411	Backs and necks	Free	kg	012.351
0207.412	Wings	Free	kg	012.352
0207.419	Other	40%	kg	012.353
0207.42	Of turkeys:			
0207.421	Backs, necks and wings	Free	kg	012.354
0207.429	Other	40%	kg	012.355
0207.43	Of ducks, geese or guinea fowls	40%	kg	012.356
0207.50	Poultry livers, frozen	40%	kg	012.36
02.08	Other meat and edible meat offal, fresh, chilled or frozen.			
0208.001	Edible meat offal	40%	kg	012.961(a)
0208.002	Frogs' legs	40%	kg	012.962(a)
0208.009	Other	40%	kg	012.969(a)
0209.00	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked.			
		5%	kg	411.31
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.			
0210.10	Meat of swine:			
0210.101	Ham	35%	kg	016.101(b)
0210.102	Bacon	35%	kg	016.102(b)
0210.103	Other swine, salted or in brine	5%	kg	016.103(b)
0210.109	Other	35%	kg	016.109(b)
0210.20	Meat of bovine animals:			
0210.201	Salted or in brine	5%	kg	016.811
0210.202	Dried	35%	kg	016.812
0210.203	Smoked	35%	kg	016.813

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
0210.90	Other, including edible flours and meals of meat or meat offal:			
0210.901	Meat	35%	kg	016.891
0210.902	Edible meat offal	35%	kg	016.892
0210.903	Edible flours and meals of meat or meat offal	35%	kg	016.893

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- (a) 012.961, 012.962 and 012.969 include 012.91, 012.92 and 012.99.
- (b) 016.101, 016.102, 016.103 and 016.109 include 016.11, 016.12 and 016.19.

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

Note

1. This Chapter does not cover:
 - (a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);
 - (b) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No. 2301.00); or
 - (c) Caviar or caviar substitutes prepared from fish eggs (heading No. 16.04).

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
03.01	Live fish.			
0301.10	Ornamental fish:			
0301.101	For breeding	Free	kg and No	034.111
0301.109	Other	40%	kg and No	034.112
0301.90	Other live fish:			
0301.901	For breeding	Free	kg and No	034.113
0301.909	Other	40%	kg and No	034.119
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.			
0302.10	Salmonidae, excluding livers and roes (including trout and salmon)	40%	kg	034.12
0302.20	Flat fish, excluding livers and roes (including halibut, plaice and sole)	40%	kg	034.13
0302.30	Tunas, skipjack or stripe-bellied bonito, excluding livers and roes:			
0302.301	Tunas for processing	Free	kg	034.141
0302.309	Other	40%	kg	034.149
0302.40	Herrings, excluding livers and roes:			
0302.401	Herrings for processing	Free	kg	034.151
0302.409	Other	40%	kg	034.159
0302.50	Cod, excluding livers and roes:			
0302.501	Cod for processing	Free	kg	034.161
0302.509	Other	40%	kg	034.169
0302.60	Other fish, excluding livers and roes:			
0302.601	Mackerel for processing	Free	kg	034.181(a)
0302.602	Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout	B	kg	034.182(a)
0302.603	Flying fish	40%	kg	034.183(a)
0302.604	Alewives, saithe, pollock, haddock and hake, for processing	Free	kg	034.184(a)
0302.609	Other	40%	kg	034.189(a)
0302.70	Livers and roes	40%	kg	034.19
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.			
0303.10	Pacific salmon, excluding livers and roes	40%	kg	034.211
0303.20	Other salmonidae, excluding livers and roes (including trout and other salmon)	40%	kg	034.219
0303.30	Flat fish, excluding livers and roes including halibut, plaice and sole)	40%	kg	034.22

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
0303.40	Tunas, skipjack or stripe-bellied bonito, excluding livers and roes:			
0303.401	Tunas for processing	Free	kg	034.231
0303.409	Other	40%	kg	034.239
0303.50	Herrings, excluding livers and roes:			
0303.501	Herrings for processing	Free	kg	034.241
0303.509	Other	40%	kg	034.249
0303.60	Cod, excluding livers and roes:			
0303.601	Cod for processing	Free	kg	034.251
0303.609	Other	40%	kg	034.259
0303.70	Other fish, excluding livers and roes:			
0303.701	Mackerel for processing	Free	kg	034.281(b)
0303.702	Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout	40%	kg	034.282(b)
0303.703	Flying fish	40%	kg	034.283(b)
0303.704	Alewives, saithe, pollock, haddock and hake, for processing	Free	kg	034.284(b)
0303.709	Other	40%	kg	034.289(b)
0303.80	Livers and roes:			
0303.801	Livers	40%	kg	034.291
0303.802	Roes	40%	kg	034.292
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
0304.10	Fresh or chilled:			
0304.101	Fillets of flying fish	40%	kg	034.511
0304.109	Other	40%	kg	034.519
0304.20	Frozen fillets:			
0304.201	Flying fish	40%	kg	034.41
0304.209	Other	40%	kg	034.49
0304.90	Other	40%	kg	034.55
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption.			
0305.10	Fish meal fit for human consumption	35%	kg	035.5
0305.20	Livers and roes, dried, smoked, salted or in brine	35%	kg	035.4
0305.30	Fish fillets, dried, salted or in brine, but not smoked	35%	kg	035.12
0305.40	Smoked fish, including fillets:	35%		
0305.401	Herrings	35%	kg	035.31
0305.402	Cod, mackerel and alewives	35%	kg	035.32
0305.403	Salmon	35%	kg	035.33
0305.409	Other	35%	kg	035.39

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
0305.50	Dried fish, whether or not salted but not smoked:			
0305.51	Cod	35%	kg	035.11
0305.59	Other:			
0305.591	Mackerel, herrings, alewives, saithe, pollock, haddock and hake	35%	kg	035.131
0305.599	Other	35%	kg	035.139
0305.60	Fish, salted but not dried or smoked and fish in brine:			
0305.601	Cod, mackerel, herrings, alewives, saithe, pollock, haddock and hake	35%	kg	035.201(c)
0305.609	Other	35%	kg	035.209(c)
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.			
0306.001	Live, for breeding or rearing	Free	kg	036.21
0306.002	Shrimps and prawns, frozen	40%	kg	036.11
0306.003	Lobsters, frozen	40%	kg	036.191
0306.004	Other crustaceans, frozen	40%	kg	036.199
0306.009	Other	40%	kg	036.29
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine.			
0307.001	Snails, other than sea snails	40%	kg	012.93

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
0307.002	Sea-eggs	40%	kg	036.301(d)
0307.003	Other live, for breeding or rearing	Free	kg	036.302(d)
0307.009	Other	40%	kg	036.309(d)

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- (a) 034.181, 034.182, 034.183, 034.184 and 034.189 include 034.15 (other than herrings), 034.17 and 034.18.
- (b) 034.281, 034.282, 034.283, 034.284 and 034.289 include 034.24 (other than herrings), 034.26, 034.27 and 034.28.
- (c) 035.201 and 035.209 include 035.21, 035.22 and 035.29.
- (d) 036.301, 036.302 and 036.309 include 036.31, 036.33, 036.35, 036.37 and 036.39

CHAPTER 4

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

Notes

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No. 04.06 provided that they have the three following characteristics:
 - (a) a milkfat content, by weight of the dry matter, of 5% or more;
 - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - (c) they are moulded or capable of being moulded.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
0401.001	Milk	40%	kg	022.181(a)
0401.002	Cream	40%	kg	022.182(a)
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	Free	kg	022.21
0402.20	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%	Free	kg	022.22
0402.90	Other:			
0402.91	Not containing added sugar or other sweetening matter	35%	kg	022.23
0402.99	Other:			
0402.991	Condensed milk	35%	kg	022.241
0402.999	Other	35%	kg	022.249
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.10	Yogurt	35%	kg	022.31
0403.90	Other	10%	kg	022.32
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
0404.10	Whey, whether or not concentrated or containing added sugar or other sweetening matter	5%	kg	022.41
0404.90	Other	5%	kg	022.49
04.05	Butter and other fats and oils derived from milk.			
0405.001	Butterfat and butter oil	5%	kg	023.01
0405.002	Butter, fresh	10%	kg	023.02
0405.003	Butter, salted	10%	kg	023.03
0405.004	Ghee	10%	kg	023.04
0405.009	Other	10%	kg	023.09
0406.00	Cheese and curd.	5%	kg	024.0
04.07	Birds' eggs, in shell, fresh, preserved or cooked.			
0407.001	Hatching eggs, for breeder flock	Free	kg and No	025.11
0407.002	Hatching eggs, not for breeder flock	30%	kg and No	025.12
0407.003	Other fresh eggs	40%	kg and No	025.13
0407.009	Other	40%	kg and No	025.19
0408.00	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	40%	kg	025.2
0409.00	Natural honey.	40%	kg and litre	061.6
0410.00	Edible products of animal origin, not elsewhere specified or included.	40%	kg	098.92

(a) 022.181 and 022.182 include 022.11, 022.12 and 022.13

CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE
SPECIFIED OR INCLUDED

Notes

1. This Chapter does not cover:
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading No. 0505.00 and parings and similar waste of raw hides or skins of heading No. 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI);
or
 - (d) Prepared knots or tufts for broom or brush making (heading No. 96.03).
2. For the purposes of heading No. 0501.00, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "*ivory*".
4. Throughout the Nomenclature, the expression "*horsehair*" means hair of the manes or tails of equine or bovine animals.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5%	kg	291.91
0502.00	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	5%	kg	291.92
0503.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	5%	kg	268.51
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof.			
0504.001	Tripe	5%	kg	291.931
0504.002	Sausage casings		kg	291.932
0504.009	Other	5%	kg	291.939
0505.00	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	5%	kg	291.95
0506.00	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	5%	kg	291.11
0507.00	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	5%	kg	291.16

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.	5%	kg	291.15
0509.00	Natural sponges of animal origin.	5%	kg	291.97
0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	5%	kg	291.98
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
0511.10	Bovine semen	Free	kg	291.94
0511.90	Other:			
0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:			
0511.911	Fish waste	5%	kg	291.961
0511.919	Other	Free	kg	291.969
0511.99	Other	Free	kg	291.99

SECTION II

VEGETABLE PRODUCTS

Note

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

CHAPTER 6

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

Notes

1. Subject to the second part of heading No.06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading No. 06.03 or 0604.00 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading No. 97.01.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.			
0601.001	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower	Free	kg	292.611
0601.002	Chicory plants	Free	kg	292.612
0601.009	Other	5%	kg	292.619
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.			
0602.001	Banana plants	25%	kg and No	292.691
0602.002	Coconut plants	25%	kg and No	292.692
0602.003	Cocoa plants	25%	kg and No	292.693
0602.004	Citrus plants	25%	kg and No	292.694
0602.009	Other	Free	kg and No	292.699
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
0603.10	Fresh:			
0603.101	Anthuriums	40%	kg	292.711
0603.102	Roses	40%	kg	292.712
0603.103	Chrysanthemums	40%	kg	292.713
0603.104	Ginger lilies	40%	kg	292.714
0603.105	Gerberas	40%	kg	292.715
0603.106	Heliconias (<i>Heliconia</i> spp.)	40%	kg	292.716
0603.107	Orchids	40%	kg	292.717
0603.109	Other	40%	kg	292.718
0603.90	Other	40%	kg	292.719
0604.00	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	40%	kg	292.72

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Notes

1. This Chapter does not cover forage products of heading No. 12.14.
2. In headings Nos. 07.09, 07.10, 07.11 and 0712.00 the word "*vegetables*" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*)
3. Heading No. 0712.00 covers all dried vegetables of the kinds falling in headings Nos. 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading No. 07.13);
 - (b) sweet corn in the forms specified in headings Nos. 11.02 to 11.04;
 - (c) flour, meal and flakes of potatoes (heading No. 11.05);
 - (d) flour and meal of the dried leguminous vegetables of heading No. 07.13 (heading No. 11.06).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading No. 09.04).

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
07.01	Potatoes, fresh or chilled.			
0701.10	Seed	Free	kg	054.11
0701.90	Other	30%	kg	054.19
0702.00	Tomatoes, fresh or chilled.	40%	kg	054.4
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
0703.10	Onions and shallots:			
0703.101	Onions	30%	kg	054.511
0703.102	Shallots (eschallots)	40%	kg	054.512
0703.20	Garlic	Free	kg	054.521
0703.90	Leeks and other alliaceous vegetables	40%	kg	054.529
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
0704.001	Cabbages	40%	kg	054.531
0704.002	Cauliflowers	40%	kg	054.532
0704.009	Other	40%	kg	054.539
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.			
0705.10	Lettuce	40%	kg	054.541
0705.20	Chicory	40%	kg	054.549
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			
0706.001	Carrots	40%	kg	054.551
0706.002	Beets	40%	kg	054.552
0706.009	Other	40%	kg	054.559
07.07	Cucumbers and gherkins, fresh or chilled.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
0707.001	Cucumbers	40%	kg	054.561
0707.002	Gherkins	40%	kg	054.562
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.			
0708.001	Pigeon peas	40%	kg	054.571
0708.002	Blackeye peas	40%	kg	054.572
0708.003	String beans	40%	kg	54.573
0708.004	Bora (bodi) beans (<i>Vigna spp.</i>)	40%	kg	054.574
0708.009	Other	40%	kg	054.579
07.09	Other vegetables, fresh or chilled.			
0709.001	Aubergines (egg-plants)	40%	kg	054.591
0709.002	Zucchini	40%	kg	054.592
0709.003	Ochroes	40%	kg	054.593
0709.004	Pumpkins	40%	kg	054.594
0709.005	Sweet corn (corn on the cob)	40%	kg	054.595
0709.006	Sweet peppers	40%	kg	054.596
0709.007	Mushrooms and truffles	40%	kg	054.58
0709.008	Other fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	40%	kg	054.597
0709.009	Other	40%	kg	054.599
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10	Potatoes	30%	kg	054.691(a)
0710.20	Leguminous vegetables, shelled or unshelled:			
0710.201	Garden peas (<i>Pisum Sativum</i>) for use in industry	5%	kg	054.661(a)
0710.202	Garden peas (<i>Pisum Sativum</i>), other	40%	kg	054.662(a)
0710.203	String beans, for use in industry	5%	kg	054.663(a)
0710.204	String beans, other	30%	kg	054.664(a)
0710.208	Other, for use in industry	5%	kg	054.665(a)
0710.209	Other	40%	kg	054.669(a)
0710.30	Spinach, New Zealand spinach and orache spinach (garden spinach):			
0710.301	For use in industry	5%	kg	054.671(a)
0710.309	Other	40%	kg	054.679(a)
0710.40	Sweet corn:			
0710.401	For use in industry	5%	kg	054.611
0710.409	Other	40%	kg	054.619

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
0710.80	Other vegetables:			
0710.801	Beets, for use in industry	5%	kg	054.692(a)
0710.802	Beets, other	40%	kg	054.693(a)
0710.803	Carrots, for use in industry	5%	kg	054.694(a)
0710.804	Carrots, other	40%	kg	054.695(a)
0710.808	Other, for use in industry	5%	kg	054.696(a)
0710.809	Other	40%	kg	054.697(a)
0710.90	Mixtures of vegetables:			
0710.901	for use in industry	5%	kg	054.698(a)
0710.909	Other	40%	kg	054.699(a)
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0711.10	Onions	5%	kg	054.71
0711.20	Olives	5%	kg	054.72
0711.30	Capers	5%	kg	054.73
0711.40	Cucumbers and gherkins	5%	kg	054.74
0711.90	Other vegetables; mixtures of vegetables	5%	kg	054.79
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.001	Sweet corn, for sowing	Free	kg	056.161(b)
0712.009	Other	5%	kg	056.169(b)
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.001	Red kidney beans	40%	kg	054.201
0713.002	Other beans	5%	kg	054.202
0713.003	Pigeon peas	25%	kg	054.203
0713.004	Split peas	5%	kg	054.204
0713.005	Blackeye peas	5%	kg	054.205
0713.006	Chickpeas (garbanzos)	5%	kg	054.206
0713.007	Other peas	5%	kg	054.207
0713.008	All leguminous vegetables, for sowing	Free	kg	054.208
0713.009	Other	5%	kg	054.209

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith.			
0714.10	Manioc (cassava)	40%	kg	054.81
0714.20	Sweet potatoes	40%	kg	054.831
0714.90	Other:			
0714.901	Arrowroot	40%	kg	054.832
0714.902	Dasheens	40%	kg	054.833
0714.903	Eddoes	40%	kg	054.834
0714.904	Tannias	40%	kg	054.835
0714.905	Yams	40%	kg	054.836
0714.909	Other	40%	kg	054.839

(a) 054.661 to 054.665 and 054.669, 054.671, 054.679 and 054.691 to 054.699 include 054.69

(b) 056.161 and 056.169 include 056.11 to 056.13 and 056.19

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

Notes

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
0801.10	Coconuts:			
0801.101	Not shelled	40%	kg and No	057.711
0801.102	Desiccated	40%	kg	057.712
0801.109	Other	40%	kg	057.719
0801.20	Brazil nuts	40%	kg	057.72
0801.30	Cashew nuts	40%		
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.			
0802.10	Almonds	40%	kg	057.74
0802.20	Hazelnuts or filberts	40%	kg	057.75
0802.30	Walnuts	40%	kg	057.76
0802.40	Chestnuts	40%	kg	057.77
0802.50	Pistachios	40%	kg	057.78
0802.90	Other:			
0802.901	Kola nuts	5%	kg	057.791
0802.909	Other	5%	kg	057.799
08.03	Bananas, including plantains, fresh or dried.			
0803.001	Bananas, fresh	40%	kg	057.31
0803.002	Plantains, fresh	40%	kg	057.32
0803.003	Bananas and plantains, dried	40%	kg	057.33
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10	Dates	40%	kg	057.96
0804.20	Figs	40%	kg	057.6
0804.30	Pineapples	40%	kg	057.95
0804.40	Avocados	40%	kg	057.971
0804.50	Guavas, mangoes and mangosteens:			
0804.501	Guavas	40%	kg	057.972
0804.502	Mangoes	40%	kg	057.973
0804.503	Mangosteens	40%	kg	057.974

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
08.05	Citrus fruit, fresh or dried.			
0805.10	Oranges	40%	kg	057.11
0805.20	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:			
0805.201	Ugli fruit	40%	kg	057.121
0805.202	Ortaniques	40%	kg	057.122
0805.209	Other	40%	kg	057.129
0805.30	Lemons and limes:			
0805.301	Lemons	40%	kg	057.211
0805.302	Limes	40%	kg	057.212
0805.40	Grapefruit	40%	kg	057.22
0805.90	Other	40%	kg	057.29
08.06	Grapes, fresh or dried.			
0806.10	Fresh	40%	kg	057.51
0806.20	Dried	40%	kg	057.52
08.07	Melons (including watermelons) and papaws (papayas), fresh.			
0807.10	Melons (including watermelons):			
0807.101	Cantaloupes	40%	kg	057.911
0807.102	Watermelons	40%	kg	057.912
0807.103	Muskmelons	40%	kg	057.913
0807.109	Other	40%	kg	057.914
0807.20	Papaws (papayas)	40%	kg	057.915
08.08	Apples, pears and quinces, fresh.			
0808.10	Apples	40%	kg	057.4
0808.20	Pears and quinces	40%	kg	057.92
0809.00	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	40%	kg	057.93
08.10	Other fruit, fresh.			
0810.001	Berries	40%	kg	057.94
0810.002	Sapodillas	40%	kg	057.981
0810.003	Golden apples	40%	kg	057.982
0810.004	Passion fruit	40%	kg	057.983
0810.005	Soursop	40%	kg	057.984
0810.006	Breadfruit	40%	kg	057.985
0810.007	Carambolas	40%	kg	057.986
0810.009	Other	40%	kg	057.989

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.			
0811.001	Pineapples	25%	kg	058.301
0811.002	West Indian cherries (<i>Malpighia punicifolio</i> L.)	25%	kg	058.302
0811.003	Suriname cherries (<i>Eugenia uniflora</i>)	25%	kg	058.303
0811.009	Other	25%	kg	058.309
08.12	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0812.001	Cherries, not in retail packages	25%	kg	058.211
0812.002	Pineapples	25%	kg	058.212
0812.009	Other	25%	kg	058.219
0813.00	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	25%	kg	057.99
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.			
0814.001	Of citrus fruit	25%	kg	058.221
0814.009	Other	25%	kg	058.229

CHAPTER 9

COFFEE, TEA, MATÉ AND SPICES

Notes

1. Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows:
 - (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
 - (b) Mixtures of two or more of the products of different headings are to be classified in heading No. 09.10.

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

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

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
0901.10	Coffee, not roasted:	5%		
0901.101	Beans for blending	40%	kg	071.181(a)
0901.109	Other	40%	kg	071.189(a)
0901.20	Coffee, roasted	40%	kg	071.2
0901.30	Coffee husks and skins		kg	071.13
0901.40	Coffee substitutes containing coffee	40%	kg	071.32
0902.00	Tea.	5%	kg	074.1
0903.00	Maté.	5%	kg	074.31
09.04	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or the genus Pimenta.			
0904.10	Pepper:			
0904.11	Neither crushed nor ground	40%	kg	075.11
0904.12	Crushed or ground	40%	kg	075.12
0904.20	Fruits of the genus Capsicum or the genus Pimenta, dried or crushed or ground:			
0904.201	Paprika	5%	kg	075.131
0904.202	Pimento (allspice)	40%	kg	075.132
0904.209	Other	5%	kg	075.139
0905.00	Vanilla	5%	kg	075.21
09.06	Cinnamon and cinnamon-tree flowers.			
0906.10	Neither crushed nor ground	40%	kg	075.22
0906.20	Crushed or ground	40%	kg	075.23
0907.00	Cloves (whole fruit, cloves and stems).	40%	kg	075.24

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
09.08	Nutmeg, mace and cardamoms.			
0908.10	Nutmeg	40%	kg	075.251
0908.20	Mace	40%	kg	075.252
0908.30	Cardamoms	5%	kg	075.253
09.09	Seeds of anise, badian, fennel, coriander, cumin, or caraway; juniper berries			
0909.10	Seeds of anise or badian	5%	kg	075.261
0909.20	Seeds of coriander	5%	kg	075.262
0909.30	Seeds of cumin	5%	kg	075.263
0909.40	Seeds of caraway	5%	kg	075.264
0909.50	Seeds of fennel; juniper berries	5%	kg	075.265
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.			
0910.10	Ginger	40%	kg	075.27
0910.20	Saffron	40%	kg	075.281
0910.30	Turmeric (curcuma)	40%	kg	075.291
0910.40	Thyme; bay leaves:			
0910.401	Thyme	40%	kg	075.282
0910.402	Bay leaves	40%	kg	075.283
0910.50	Curry	40%	kg	075.292
0910.90	Other spices:			
0910.91	Mixtures referred to in Note 1(b) to this Chapter	5%	kg	075.293
0910.99	Other	5%	kg	075.299

(a) 071.181 and 071.189 include 071.11 and 071.12

CHAPTER 10

CEREALS

Notes

1. (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading No. 10.06.
2. Heading No. 10.05 does not cover sweet corn (Chapter 7).

Subheading Note

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

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
10.01	Wheat and meslin.			
1001.10	Durum wheat	Free	kg	041.1
1001.90	Other	Free	kg	041.2
1002.00	Rye.	Free	kg	045.1
1003.00	Barley.	Free	kg	043.0
1004.00	Oats.	Free	kg	045.2
10.05	Maize (corn).			
1005.10	Seed	Free	kg	044.1
1005.90	Other	30%	kg	044.9
10.06	Rice.			
1006.10	Rice in the husk (paddy or rough):			
1006.101	For sowing	Free	kg	042.11
1006.109	Other	30%	kg	042.19
1006.20	Husked (brown) rice:			
1006.201	White rice, in packages for retail sale	30%	kg	042.21
1006.202	Other white rice	30%	kg	042.22
1006.203	Parboiled rice, in packages for retail sale	30%	kg	042.23
1006.204	Other parboiled rice	30%	kg	042.24
1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed:			
1006.301	Semi-milled white rice, in packages of not more than 10 kg	30%	kg	042.311
1006.302	Other semi-milled white rice	30%	kg	042.312
1006.303	Semi-milled parboiled rice, in packages of not more than 10 kg	30%	kg	042.313
1006.304	Other semi-milled parboiled rice	30%	kg	042.314
1006.305	Wholly milled white rice, in packages of not more than 10 kg	30%	kg	042.315
1006.306	Other wholly milled white rice	30%	kg	042.316
1006.307	Wholly milled parboiled rice, in packages of not more than 10 kg	30%	kg	042.317
1006.308	Other wholly milled parboiled rice	30%	kg	042.319
1006.40	Broken rice:			
1006.401	In packages for retail sale	30%	kg	042.321
1006.409	Other broken rice	30%	kg	042.329

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
10.07	Grain sorghum.			
1007.001	Seed	Free	kg	045.31
1007.009	Other	40%	kg	045.39
10.08	Buckwheat, millet and canary seed; other cereals.			
1008.10	Buckwheat	5%	kg	045.92
1008.20	Millet	5%	kg	045.91
1008.30	Canary seed	5%	kg	045.93
1008.90	Other cereals	5%	kg	045.99

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

Notes

1. This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);
- (b) Prepared flours, meals or starches of heading No. 19.01;
- (c) Corn flakes or other products of heading No. 19.04;
- (d) Vegetables, prepared or preserved, of heading No. 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

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

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading No. 23.02.

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

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

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

3. For the purposes of heading No. 11.03, the terms "*groats*" and "*meal*" mean products obtained by the fragmentation of cereal grains, of which:
- (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
 - (b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25mm.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
11.01	Wheat or meslin flour			
1101.001	Of durum wheat	5%	kg	046.11
1101.009	Other	40%	kg	046.19
11.02	Cereal flours other than of wheat or meslin.			
1102.10	Rye flour	5%	kg	047.191
1102.20	Maize (corn) flour	5%	kg	047.11
1102.30	Rice flour	40%	kg	047.192
1102.90	Other	5%	kg	047.199
11.03	Cereal groats, meal and pellets.			
1103.10	Groats and meal:			
1103.11	Of wheat	5%	kg	046.21
1103.12	Of oats	5%	kg	047.221
1103.13	Of maize (corn)	5%	kg	047.21
1103.14	Of rice	5%	kg	047.222
1103.19	Of other cereals	5%	kg	047.229
1103.20	Pellets:			
1103.21	Of wheat	5%	kg	046.22
1103.29	Of other cereals	5%	kg	047.29
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.			
1104.10	Rolled or flaked grains	5%	kg	048.13
1104.20	Other worked grains (for example, hulled, pearled, sliced or kibbled)	5%	kg	048.14
1104.30	Germ of cereals, whole, rolled, flaked or ground	5%	kg	048.15
11.05	Flour, meal and flakes of potatoes.			
1105.10	Flour and meal	5%	kg	056.41
1105.20	Flakes	5%	kg	056.42
11.06	Flour and meal of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14; flour, meal and powder of the products of Chapter 8.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
1106.10	Flour and meal of the dried leguminous vegetables of heading No. 07.13	5%	kg	056.46
1106.20	Flour and meal of sago, roots or tubers of heading No. 07.14:			
1106.201	Of manioc (cassava)	40%	kg	056.471
1106.202	Arrowroot flour	40%	kg	056.472
1106.209	Other	5%	kg	056.479
1106.30	Flour, meal and powder of the products of Chapter 8:			
1106.301	Banana flour	40%	kg	056.481
1106.302	Plantain flour	40%	kg	056.482
1106.309	Other	5%	kg	056.489
11.07	Malt, whether or not roasted.			
1107.001	Malt flour	Free	kg	048.21
1107.009	Other	Free	kg	048.29
11.08	Starches; inulin.			
1108.10	Starches:			
1108.101	Arrowroot starch	40%	kg	592.151(a)
1108.102	Maize (corn) starch	5%	kg	592.12
1108.103	Manioc (cassava) starch	5%	kg	592.14
1108.109	Other starches	5%	kg	592.159(a)
1108.20	Inulin	5%	kg	592.16
1109.00	Wheat gluten, whether or not dried.	5%	kg	592.17

(a) 592.151 and 592.159 include 592.11, 592.13 and 592.15.

CHAPTER 12

OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

Notes

1. Heading No. 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading No. 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
2. Heading No. 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings No. 2304.00 to 23.06.
3. For the purposes of heading No. 1209.00, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "*seeds of a kind used for sowing*".

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

- (a) Leguminous vegetables or sweet corn (Chapter 7);
 - (b) Spices or other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products of headings Nos. 12.01 to 12.07 or 12.11.
4. Heading No. 12.11 applies *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

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

- (a) Medicaments of Chapter 30;
- (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
- (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading No. 38.08.

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

- (a) Dead single-cell micro-organisms of heading No. 21.02;
 - (b) Cultures of micro-organisms of heading No. 30.02; or
 - (c) Fertilisers of heading No. 3101.00 or 31.05.
-

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
12.01	Soya beans, whether or not broken.			
1201.001	For sowing	Free	kg	222.21
1201.009	Other	5%	kg	222.29
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.10	In shell	40%	kg	222.11
1202.20	Shelled, whether or not broken:			
1202.201	For sowing	Free	kg	222.121
1202.209	Other	40%	kg	222.129
1203.00	Copra.	40%	kg	223.1
12.04	Linseed, whether or not broken.			
1204.001	For sowing	Free	kg	223.41
1204.009	Other	5%	kg	223.49
12.05	Rape or colza seeds, whether or not broken:			
1205.001	For Sowing	Free	kg	222.611
1205.009	Other	5%	kg	222.619
12.06	Sunflower seeds, whether or not broken.			
1206.001	For sowing	Free	kg	222.41
1206.009	Other	5%	kg	222.49
12.07	Other oil seeds and oleaginous fruits, whether or not broken.			
1207.10	Palm nuts and kernels:			
1207.101	For sowing	Free	kg	223.21
1207.109	Other	5%	kg	223.29
1207.20	Cotton seeds:			
1207.201	For sowing	Free	kg	222.31
1207.209	Other	5%	kg	222.39
1207.30	Castor oil seeds:			
1207.301	For sowing	Free	kg	223.51

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
1207.309	Other	5%	kg	223.59
1207.40	Sesamum seeds:			
1207.401	For sowing	Free	kg	222.51
1207.409	Other	5%	kg	222.59
1207.50	Mustard seeds	5%	kg	222.62
1207.60	Safflower seeds:			
1207.601	For sowing	Free	kg	222.71
1207.609	Other	5%	kg	222.79
1207.90	Other:			
1207.901	For sowing	Free	kg	223.71
1207.909	Other	5%	kg	223.79
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
1208.10	Of soya beans	25%	kg	223.91
1208.90	Other:			
1208.901	Of ground-nuts	Free	kg	223.92
1208.902	Of copra	25%	kg	223.93
1208.903	Of palm nuts or kernels	Free	kg	223.94
1208.904	Of linseed	Free	kg	223.95
1208.905	Of cotton seeds	Free	kg	223.96
1208.906	Of castor oil seeds	Free	kg	223.97
1208.909	Other	Free	kg	223.99
1209.00	Seeds, fruit and spores, of a kind used for sowing.	Free	kg	292.5
1210.00	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	5%	kg	054.84
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.			
1211.001	Tonka beans	5%	kg	292.401(a)
1211.002	Sarsaparilla	5%	kg	292.402(a)
1211.003	Aloe vera	5%	kg	292.403(a)
1211.004	Quassia chips	5%	kg	292.404(a)

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
1211.009	Other		kg	292.409(a)
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.			
1212.10	Locust beans, including locust bean seeds	5%	kg	054.891
1212.20	Seaweeds and other algae	5%	kg	292.97
1212.30	Apricot, peach or plum stones and kernels	5%	kg	054.85
1212.90	Other:			
1212.91	Sugar beet	20%	kg	054.87
1212.92	Sugar cane	20%	kg	054.88
1212.99	Other:			
1212.991	Chicory roots, fresh or dried, whole or cut, unroasted	5%	kg	054.892
1212.992	Mauby bark	5%	kg	054.893
1212.999	Other	5%	kg	054.899
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	Free	kg	081.11
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.			
1214.10	Lucerne (alfalfa) meal and pellets	Free	kg	081.12
1214.90	Other	Free	kg	081.13

(a) 292.401, 292.402, 292.403, 292.404 and 292.409 include 292.41, 292.42 and 292.49

CHAPTER 13

LAC; GUMS, RESIN AND OTHER VEGETABLE SAPS AND EXTRACTS

Note

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

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading No. 17.04);
 - (b) Malt extract (heading No. 19.01);
 - (c) Extracts of coffee, tea or maté (heading No. 21.01);
 - (d) Vegetable saps or extracts constituting alcoholic beverages, or compound alcoholic preparations of a kind used for the manufacture of beverages (Chapter 22);
 - (e) Camphor, glycyrrhizin or other products of heading No. 29.14 or 2938.00;
 - (f) Medicaments of heading No. 30.03 or 30.04 or blood-grouping reagents (heading No. 30.06);
 - (g) Tanning or dyeing extracts (heading No. 3201.00 or 32.03);
 - (h) Essential oils, concretes, absolutes, resinoids or aqueous distillates or aqueous solutions of essential oils (Chapter 33); or
 - (ij) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 4001.00).
-

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
13.01	Lac; natural gums, resins, gum-resins and balsams.			
1301.001	Gum-resins	5%	kg	292.201(a)
1301.009	Other	5%	kg	292.209(a)
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.			
1302.10	Vegetable saps and extracts:			
1302.101	Aloe vera extract	25%	kg	292.941
1302.109	Other	5%	kg	292.949
1302.20	Pectic substances, pectinates and pectates	5%	kg	292.95
1302.30	Mucilages and thickeners, whether or not modified, derived from vegetable products	5%	kg	292.96

(a) 292.201 and 292.209 include 292.21, 292.22 and 292.29.

CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
 2. Heading No. 1401.00 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading No. 4404.00).
 3. Heading No. 1402.00 does not apply to wood wool (heading No. 4405.00).
 4. Heading No. 1403.00 does not apply to prepared knots or tufts for broom or brush making (heading No. 96.03).
-

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
1401.00	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	5%	kg	292.3
1402.00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	5%	kg	292.92
1403.00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles.	5%	kg	292.93
14.04	Vegetable products not elsewhere specified or included.			
1404.10	Raw vegetable materials of a kind used primarily in dyeing or tanning:			
1404.101	Logwood	5%	kg	292.991
1404.102	Dividivi	5%	kg	292.992
1404.103	Annatto	5%	kg	292.993
1404.109	Other	5%	kg	292.994
1404.20	Cotton linters	5%	kg	263.2
1404.90	Other	5%	kg	292.999

SECTION III

**ANIMAL OR VEGETABLE FATS AND OILS AND THEIR
CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS;
ANIMAL OR VEGETABLE WAXES****CHAPTER 15****ANIMAL OR VEGETABLE FATS AND OILS AND THEIR
CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS;
ANIMAL OR VEGETABLE WAXES****Notes**

1. This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading No. 0209.00;
 - (b) Cocoa butter, fat or oil (heading No. 1804.00);
 - (c) Edible preparations containing by weight more than 15% of the products of heading No. 04.05 (generally Chapter 21);
 - (d) Greaves (heading No. 2301.00) or residues of headings Nos. 2304.00 to 23.06;
 - (e) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading No. 4002.00).
2. Heading No. 15.09 does not apply to oils obtained from olives by solvent extraction (heading No. 15.10).
3. Heading No. 1518.00 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 1522.00.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
15.01	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted.			
1501.001	Lard	5%	kg	411.21
1501.009	Other	5%	kg	411.29
15.02	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted.			
1502.001	Tallow	5%	kg	411.321
1502.009	Other	5%	kg	411.329
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.			
1503.001	Tallow oil	5%	kg	411.331
1503.009	Other	5%	kg	411.339
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
1504.10	Fish-liver oils and their fractions	5%	kg	411.11
1504.20	Fats and oils and their fractions, of fish, other than liver oils	5%	kg	411.12
1504.30	Fats and oils and their fractions, of marine mammals	5%	kg	411.13
1505.00	Wool grease and fatty substances derived therefrom (including lanolin).	5%	kg	411.36(a)
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	5%	kg	411.39
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
1507.10	Crude oil, whether or not degummed	40%	kg and litre	421.11
1507.90	Other	40%	kg and litre	421.19
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
1508.10	Crude oil	40%	kg and litre	421.31
1508.90	Other	40%	kg and litre	421.39
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.			
1509.10	Virgin	40%	kg and litre	421.41
1509.90	Other	40%	kg and litre	421.42
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.			
1510.001	Crude oil	40%	kg and litre	421.491
1510.009	Other	40%	kg and litre	421.499
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.			
1511.10	Crude oil	40%	kg and litre	422.21
1511.90	Other:			
1511.901	Palm stearin	5%	kg and litre	422.291
1511.909	Other		kg and litre	422.299

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified			
1512.10	Sunflower-seed or safflower oil and their fractions:			
1512.11	Crude oil	40%	kg and litre	421.51
1512.19	Other	40%	kg and litre	421.59
1512.20	Cotton-seed oil and its fractions:			
1512.21	Crude oil, whether or not gossypol has been removed	40%	kg and litre	421.21
1512.29	Other	40%	kg and litre	421.29
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.			
1513.10	Coconut (copra) oil and its fractions:			
1513.11	Crude Oil	40%	kg and litre	422.31
1513.19	Other	40%	kg and litre	422.39
1513.20	Palm kernel or babassu oil and their fractions:			
1513.21	Crude oil	40%	kg and litre	422.41
1513.29	Other	40%	kg and litre	422.49
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified			
1514.10	Crude oil	40%	kg and litre	421.71
1514.90	Other	40%	kg and litre	421.79

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
1515.10	Linseed oil and its fractions:			
1515.11	Crude oil	5%	kg and litre	422.11
1515.19	Other	40%	kg and litre	422.19
1515.20	Maize (corn) oil and its fractions:			
1515.21	Crude oil	40%	kg and litre	421.61
1515.29	Other	5%	kg and litre	421.69
1515.30	Castor oil and its fractions	40%	kg and litre	422.5
1515.40	Tung oil and its fractions	5%	kg and litre	422.91
1515.50	Sesame oil and its fractions	40%	kg and litre	421.8
1515.60	Jojoba oil and its fractions	5%	kg and litre	422.991
1515.90	Other	40%	kg and litre	422.999
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
1516.10	Animal fats and oils and their fractions:			
1516.101	Fish fats and oils and their fractions	40%	kg	431.211
1516.109	Other	40%	kg	431.219
1516.20	Vegetable fats and oils and their fractions	40%	kg	431.22

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.			
1517.10	Margarine, excluding liquid margarine	35%	kg	091.01
1517.90	Other:			
1517.901	Imitation lard and lard substitutes (shortening)	35%	kg	091.091
1517.909	Other	35%	kg	091.099
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	5%	kg and litre	431.1
15.19	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.			
1519.10	Industrial monocarboxylic fatty acids	5%	kg	431.311
1519.20	Acid oils from refining	5%	kg	431.312
1519.30	Industrial fatty alcohols	5%	kg	512.17
1520.00	Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes.	5%	kg and litre	512.22
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
1521.10	Vegetable waxes	5%	kg	431.41
1521.90	Other	5%	kg	431.42
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	5%	kg	431.33

(a) 411.36 includes 411.34 and 411.35.

SECTION IV

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

Note

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

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

Notes

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3.
2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading No. 19.02 or to the preparations of heading No. 21.03 or 21.04.

Subheading Notes

1. For the purposes of subheading No. 1602.10, the expression "*homogenised preparations*" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other sub-headings of heading No. 16.02.
 2. The fish and crustaceans specified in the subheadings of heading No. 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.
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Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.			
1601.001	Chicken sausages, canned	35%	kg	017.21
1601.002	Other chicken sausages	35%	kg	017.22
1601.003	Salami sausages	35%	kg	017.23
1601.004	Other, canned	35%	kg	017.24
1601.009	Other	35%	kg	017.29
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10	Homogenised preparations:			
1602.101	For use in the production of chicken sausages	35%	kg	098.111
1602.102	Preparations for infant use, put up for retail sale	10%	kg	098.112
1602.109	Other	25%	kg	098.119
1602.20	Of liver of any animal	35%	kg	017.3
1602.30	Of poultry of heading No. 01.05:			
1602.31	Of turkeys:			
1602.311	Cured or smoked	35%	kg	017.41
1602.319	Other	35%	kg	017.42
1602.39	Other		kg	017.49
1602.40	Of swine:			
1602.401	Ham	35%	kg	017.51
1602.402	Bacon	35%	kg	017.52
1602.403	Luncheon meat	35%	kg	017.53
1602.409	Other	35%	kg	017.59
1602.50	Of bovine animals:			
1602.501	Canned corned beef	5%	kg	017.61
1602.509	Other	35%	kg	017.69
1602.90	Other, including preparations of blood of any animal:			
1602.901	Corned mutton	5%	kg	017.91
1602.909	Other	35%	kg	017.99
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	5%	kg	017.1

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
1604.10	Fish, whole or in pieces, but not minced:			
1604.11	Salmon	35%	kg	037.11
1604.12	Herrings	5%	kg	037.121
1604.13	Sardines, sardinella and brisling or sprats:			
1604.131	Sardines	5%	kg	037.122
1604.132	Sardinella and brisling or sprats	35%	kg	037.123
1604.14	Tunas, skipjack and bonito (Sarda spp.):			
1604.141	Tunas	5%	kg	037.131
1604.142	Skipjack and bonito	35%	kg	037.132
1604.15	Mackerel	5%	kg	037.14
1604.16	Anchovies	35%	kg	037.151
1604.19	Other	35%	kg	037.159
1604.20	Other prepared or preserved fish	35%	kg	037.16
1604.30	Caviar and caviar substitutes:			
1604.301	Caviar	35%	kg	037.171
1604.302	Caviar substitutes	35%	kg	037.172
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	35%		
1605.10	Crab	35%	kg	037.211
1605.20	Shrimps and prawns	35%	kg	037.212
1605.30	Lobster	35%	kg	037.213
1605.40	Other crustaceans	35%	kg	037.219
1605.90	Other	35%	kg	037.22

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Note

1. This Chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading No. 18.06);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 2940.00; or
 - (c) Medicaments or other products of Chapter 30.

Subheading Note

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

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.			
1701.10	Raw sugar not containing added flavouring or colouring matter:			
1701.11	Cane sugar	40%	kg	061.11
1701.12	Beet sugar	40%	kg	061.12
1701.90	Other:			
1701.91	Containing added flavouring or colouring matter	40%	kg	061.21
1701.99	Other			
1701.991	Icing sugar	30%	kg	061.291
1701.999	Other	40%	kg	061.299
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
1702.001	Glucose, lactose and maltose	5%	kg	061.901(a)
1702.002	Maple sugar and maple syrup	40%	kg	061.902(a)
1702.003	Syrup of cane sugar	40%	kg and litre	061.903(a)
1702.004	Fructose	5%	kg	061.904(a)
1702.005	Caramel	40%	kg	061.905(a)
1702.009	Other, including invert sugar	40%	kg	061.909(a)
17.03	Molasses resulting from the extraction or refining of sugar.			
1703.10	Cane molasses:			
1703.101	Inedible	25%	kg and litre	061.511
1703.102	Edible	25%	kg and litre	061.512
1703.90	Other	25%	kg and litre	061.59

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	.		
1704.10	Chewing gum, whether or not sugar-coated	35%	kg	062.21
1704.90	Other	35%	kg	062.29

(a) 061.901 to 061.905 and 061.909 include 061.91 to 061.96 and 061.99

CHAPTER 18

COCOA AND COCOA PREPARATIONS

Notes

1. This Chapter does not cover the preparations of heading No. 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
 2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.
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Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
18.01	Cocoa beans, whole or broken, raw or roasted.			
1801.001	Raw	5%	kg	072.11
1801.002	Roasted	5%	kg	072.12
1802.00	Cocoa shells, husks, skins and other cocoa waste.	5%	kg	072.5
18.03	Cocoa paste, whether or not defatted.			
1803.10	Not defatted	5%	kg	072.31
1803.20	Wholly or partly defatted	5%	kg	072.32
1804.00	Cocoa butter, fat and oil	5%	kg	072.4
18.05	Cocoa powder, not containing added sugar or other sweetening matter.			
1805.001	Put up for retail sale in packages of not more than 2 kg	35%	kg	072.21
1805.009	Other	5%	kg	072.29
18.06	Chocolate and other food preparations containing cocoa.			
1806.001	Cocoa powder, containing added sugar or other sweetening matter	35%	kg	073.1
1806.002	Confectionery	35%	kg	073.4 (a)
1806.009	Other	35%	kg	073.5 (a)

(a) 073.4 and 073.5 include 073.2, 073.3 and 073.9.

CHAPTER 19

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

Notes

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading No. 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 23.09); or
 - (c) Medicaments or other products of Chapter 30.
2. In this Chapter the expressions "*flour*" and "*meal*" mean cereal flour and meal of Chapter 11 and other flour, meal and powder of vegetable origin of any Chapter.
3. Heading No. 19.04 does not cover preparations containing more than 8% by weight of cocoa powder or coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading No. 18.06).
4. For the purposes of heading No. 19.04, the expression "*otherwise prepared*" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included.			
1901.10	Preparations for infant use, put up for retail sale	Free	kg	098.93
1901.20	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	5%	kg	048.5
1901.90	Other:			
1901.901	Malt extract	5%	kg	098.941
1901.902	Preparations of malt extract	5%	kg	098.942
1901.909	Other	25%	kg	098.949
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			
1902.001	Uncooked pasta, not stuffed or otherwise prepared	35%	kg	048.3
1902.009	Other	35%	kg	098.91
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	25%	kg	056.45

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared.			
1904.10	Prepared foods obtained by the swelling or roasting of cereals or cereal products	35%	kg	048.11
1904.90	Other	35%	kg	048.12
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
1905.001	Biscuits, unsweetened	35%	kg	048.401(a)
1905.002	Biscuits, sweetened	35%	kg	048.402(a)
1905.003	Ice cream cones	35%	kg	048.403(a)
1905.004	Communion wafers, empty cachets of a kind suitable for pharmaceutical use.	Free	kg	048.404(a)
1905.005	Sealing wafers, rice paper and similar products	5%	kg	048.405(a)
1905.009	Other	35%	kg	048.409(a)

(a) 048.401 to 048.405 and 048.409 include 048.41, 048.42 and 048.49.

CHAPTER 20

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

Notes

1. This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
 - (c) Homogenised composite food preparations of heading No. 21.04.
2. Headings Nos. 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).
3. Headings Nos. 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No. 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).
4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading No. 20.02.
5. For the purposes of heading No. 20.09, the expression "*juices, unfermented and not containing added spirit*" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Subheading Notes

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

2. For the purposes of subheading No. 2007.10, the expression "*homogenised preparations*" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading No. 2007.10 takes precedence over all other subheadings of heading No. 20.07.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
2001.10	Cucumbers and gherkins:			
2001.101	In packages not less than 50 kg	5%	kg	056.711
2001.109	Other	35%	kg	056.712
2001.20	Onions:			
2001.201	In packages not less than 50 kg	5%	kg	056.713
2001.209	Other	35%	kg	056.714
2001.90	Other:			
2001.901	In packages not less than 50 kg	5%	kg	056.715
2001.909	Other	35%	kg	056.719
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10	Tomatoes, whole or in pieces:			
2002.101	In packages not less than 50 kg	5%	kg	056.721
2002.109	Other	35%	kg	056.729
2002.90	Other:			
2002.901	Tomato paste, in packages not less than 50 kg	5%	kg	056.731
2002.902	Tomato paste, other	35%	kg	056.732
2002.903	Other, in packages not less than 50 kg	5%	kg	056.733
2002.909	Other	35%	kg	056.739
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid			
2003.001	In packages not less than 50 kg	5%	kg	056.741
2003.009	Other	35%	kg	056.749
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen			
2004.10	Potatoes:			
2004.101	In packages not less than 50 kg	5%	kg	056.611
2004.109	Other	35%	kg	056.619
2004.90	Other vegetables and mixtures of vegetables:			
2004.901	In packages not less than 50 kg	5%	kg	056.691
2004.909	Other	35%	kg	056.699

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen			
2005.10	Homogenized vegetables:			
2005.101	In packages not less than 50 kg	5%	kg	098.121
2005.102	Preparations for infant use, put up for retail sale	10%	kg	098.122
2005.109	Other	35%	kg	098.129
2005.20	Potatoes:			
2005.201	In packages not less than 50 kg	5%	kg	056.761
2005.209	Other	35%	kg	056.769
2005.30	Sauerkraut:			
2005.301	In packages not less than 50 kg	5%	kg	056.751
2005.309	Other	35%	kg	056.759
2005.40	Peas (<i>Pisum sativum</i>):			
2005.401	In packages not less than 50 kg	5%	kg	056.791
2005.409	Other	35%	kg	056.792
2005.50	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
2005.501	In packages not less than 50 kg	5%	kg	056.793
2005.509	Other	35%	kg	056.794
2005.60	Asparagus	35%	kg	056.795
2005.70	Olives:			
2005.701	In packages not less than 50 kg	5%	kg	056.796
2005.709	Other	35%	kg	056.797
2005.80	Sweet corn (<i>Zea mays var. saccharata</i>):			
2005.801	In packages not less than 50 kg	5%	kg	056.771
2005.809	Other	35%	kg	056.779
2005.90	Other vegetables and mixtures of vegetables:			
2005.901	In packages not less than 50 kg	5%	kg	056.798
2005.909	Other	35%	kg	056.799
20.06	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2006.001	Citrus peel	25%	kg	062.11
2006.002	Maraschino and glacé cherries	35%	kg	062.12
2006.009	Other	25%	kg	062.19
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.			
2007.10	Homogenised preparations:			
2007.101	Preparations for infant use, put up for retail sale	10%	kg	098.131
2007.109	Other	35%	kg	098.139
2007.90	Other:			
2007.91	Citrus fruit:			
2007.911	Fruit purée and fruit paste, not in retail packages	25%	kg	058.11
2007.919	Other	35%	kg	058.12
2007.99	Other:			
2007.991	Fruit purée and fruit paste, not in retail packages	25%	kg	058.13
2007.992	Pineapple based	39%	kg	058.14
2007.993	Guava jams and jellies	35%	kg	058.15
2007.994	Guava cheese	35%	kg	058.16
2007.995	Nutmeg jams and jellies	35%	kg	058.17
2007.999	Other	35%	kg	058.19
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	35%		
2008.001	Ground-nuts	35%	kg	058.901(a)
2008.002	Other nuts, including mixtures	35%	kg	058.902(a)
2008.003	Peanut butter	35%	kg	058.903(a)
2008.004	Mangoes	35%	kg	058.904(a)
2008.005	Pineapples	35%	kg	058.905(a)
2008.006	Oranges	35%	kg	058.906(a)
2008.007	Grapefruits	35%	kg	058.907(a)
2008.008	Banana and plantain chips	35%	kg	058.908(a)
2008.009	Other	35%	kg	058.909(a)

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
2009.10	Orange juice:			
2009.101	Concentrated	40%	kg and litre	059.11
2009.102	Preparations for infant use, put up for retail sale	10%	kg and litre	059.12
2009.109	Other	40%	kg and litre	059.19
2009.20	Grapefruit juice:			
2009.201	Concentrated	40%	kg and litre	059.21
2009.202	Preparations for infant use, put up for retail sale	10%	kg and litre	059.22
2009.209	Other	40%	kg and litre	059.29
2009.30	Juice of any other single citrus fruit:			
2009.301	Lime juice, concentrated	40%	kg and litre	059.31
2009.302	Preparations of lime juice for infant use, put up for retail sale	10%	kg and litre	059.32
2009.303	Other lime juice	40%	kg and litre	059.33
2009.304	Preparations of the juice of any other single citrus fruit for infant use, put up for retail sale	10%	kg and litre	059.34
2009.309	Other	40%	kg and litre	059.39
2009.40	Pineapple juice:			
2009.401	Concentrated, not in retail packages	25%	kg and litre	059.911
2009.402	Preparations for infant use, put up for retail sale	10%	kg and litre	059.912
2009.409	Other	35%	kg and litre	059.919

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2009.50 2009.501	Tomato juice: Concentrated, not in retail packages	5%	kg and litre	059.921
2009.502	Preparations for infant use, put up for retail sale	10%	kg and litre	059.922
2009.509	Other	35%	kg and litre	059.929
2009.60 2009.601	Grape juice (including grape must): Concentrated, not in retail packages	5%	kg and litre	059.931
2009.602	Grape must	5%	kg and litre	059.932
2009.603	Preparations for infant use, put up for retail sale	10%	kg and litre	059.933
2009.609	Other	35%	kg and litre	059.939
2009.70 2009.701	Apple juice: Concentrated, not in retail packages	5%	kg and litre	059.941
2009.702	Preparations for infant use, put up for retail sale	10%	kg and litre	059.942
2009.709	Other	35%	kg and litre	059.949
2009.80	Juice of any other single fruit or vegetable:			
2009.801	Passion fruit juice, concentrated, not in retail packages	25%	kg and litre	059.951
2009.802	Preparations of passion fruit juice for infant use, put up for retail sale	10%	kg and litre	059.952

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2009.803	Passion fruit juice, other	35%	kg and litre	059.953
2009.804	Tamarind juice, concentrated, not in retail packages	25%	kg and litre	059.954
2009.805	Preparations of tamarind juice for infant use, put up for retail sale	10%	kg and litre	059.955
2009.806	Tamarind juice, other	35%	kg and litre	059.956
2009.807	Other, concentrated, not in retail packages	25%	kg and litre	059.957
2009.808	Preparations of the juice of any other single fruit or vegetable for infant use, put up for retail sale	10%	kg and litre	059.958
2009.809	Other	35%	kg and litre	059.959
2009.90	Mixtures of juices:			
2009.901	Preparations of grapefruit and orange juices for infant use, put up for retail sale	10%	kg and litre	059.961
2009.902	Other mixtures of grapefruit and orange juices	40%	kg and litre	059.962
2009.903	Preparations of pineapple-based juices for infant use, put up for retail sale	10%	kg and litre	059.963
2009.904	Other pineapple-based juices	35%	kg and litre	059.964
2009.905	Preparations of other mixtures of juices for infant use, put up for retail sale	10%	kg and litre	059.965
2009.909	Other	35%	kg and litre	059.969

(a) 058.901 to 058.909 include 058.92 to 058.97.

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

Notes

1. This Chapter does not cover:
 - (a) Mixed vegetables of heading No. 0712.00;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
 - (c) Spices or other products of headings Nos. 09.04 to 09.10;
 - (d) Food preparations, other than the products described in heading No. 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (e) Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume (see Note 22 to Chapter 22) exceeding 0.5% vol (heading No. 22.08);
 - (f) Yeast put up as a medicament or other products of heading No. 30.03 or 30.04;
or
 - (g) Prepared enzymes of heading No. 35.07.
2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading No. 21.01.
3. For the purposes of heading No. 21.04, the expression "*homogenised composite food preparations*" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea of maté roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
2101.10	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts; essences or concentrates or with a basis of coffee	35%	kg	071.31
2101.20	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts; essences or concentrates or with a basis of tea or maté	35%	kg	074.32
2101.30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	35%	kg	071.33
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.			
2102.10	Active yeasts	25%	kg	098.61
2102.20	Inactive yeasts; other single-cell micro-organisms, dead:		kg	
2102.201	Inactive yeasts	25%	kg	098.62
2102.209	Other single-cell micro-organisms, dead	5%	kg	098.63
2102.30	Prepared baking powders	25%	kg	098.64
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10	Soya sauce	35%	kg	098.41
2103.20	Tomato ketchup and other tomato sauces:			
2103.201	Tomato ketchup	35%	kg	098.421
103.202	Other tomato sauces	35%	kg	098.422

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2103.30	Mustard flour and meal and prepared mustard:			
2103.301	Mustard flour and meal	25%	kg	098.431
2103.302	Prepared mustard	35%	kg	098.432
2103.90	Other:			
2103.901	Pepper sauce	35%	kg	098.491
2103.902	Mayonnaise	35%	kg	098.492
2103.903	Worcestershire sauce	35%	kg	098.493
2103.909	Other	35%	kg	098.499
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.	35%		
2104.10	Soups and broths and preparations therefor:			
2104.101	In liquid form	35%	kg	098.51
2104.102	In solid or powder form	35%	kg	098.52
2104.20	Homogenised composite food preparations:			
2104.201	Preparations for infant use, put up for retail sale	10%	kg	098.141
2104.209	Other	35%	kg	098.149
21.05	Ice cream and other edible ice, whether or not containing cocoa.			
2105.001	Ice cream	35%	kg	022.331
2105.009	Other	35%	kg	022.339
21.06	Food preparations not elsewhere specified or included.			
2106.001	Mauby syrup	35%	kg	098.991
2106.002	Other flavoured or coloured sugar syrups	35%	kg	098.992
2106.003	Protein hydrolysates	5%	kg	098.993
2106.004	Flavouring powders for making beverages	5%	kg	098.994
2106.005	Autolysed yeast	25%	kg	098.995
2106.006	Ice cream powders	35%	kg	098.996
2106.007	Preparations consisting of saccharin and a foodstuff, used for sweetening purposes	35%	kg	098.997
2106.008	Preparations for infant use, put up for retail sale	10%	kg	098.998
2106.009	Other		kg	098.999

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Notes

1. This Chapter does not cover:
 - (a) Sea water (heading No. 25.01);
 - (b) Distilled or conductivity water or water of similar purity (heading No. 2851.00);
 - (c) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.15);
 - (d) Medicaments of heading No. 30.03 or 30.04; or
 - (e) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the "*alcoholic strength by volume*" shall be determined at a temperature of 20°C.
3. For the purposes of heading No. 22.02, the term "*non-alcoholic beverages*" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

Subheading Note

1. For the purpose of subheading No. 2204.10, the expression "*sparkling wine*" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.
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Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
2201.10	Mineral waters and aerated waters:			
2201.101	Mineral waters	35%	kg and litre	111.011
2201.102	Aerated waters	35%	kg and litre	111.012
2201.90	Other:			
2201.901	Ordinary natural waters	25%	kg and litre	111.013
2201.909	Other	25%	kg	111.019
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.			
2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
2202.101	Aerated beverages	35%	kg and litre	111.021
2202.109	Other	25%	kg and litre	111.022
2202.90	Other:			
2202.901	Beverages containing cocoa	25%	kg and litre	111.023
2202.902	Malt beverages	25%	kg and litre	111.024
2202.909	Other	25%	kg and litre	111.029
22.03	Beer made from malt.			
2203.001	Beer	100%	kg and litre	112.31
2203.002	Stout	100%	kg and litre	112.32
2203.009	Other	100%	kg and litre	112.39

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.			
2204.10	Sparkling wine	100%	kg and litre	112.15
2204.20	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.201	Grape must	5%	kg and litre	112.171
2204.202	Other wine	100%	kg and litre	112.172
2204.30	Other grape must	100%	kg and litre	112.11
2205.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	100%	kg and litre	112.13
2206.00	Other fermented beverages (for example, cider, perry, mead).	100%	kg and litre	112.2
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	100%	kg and litre of alcohol	512.15
2207.20	Ethyl alcohol and other spirits, denatured, of any strength	100%	kg and litre	512.16
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2208.10	Compound alcoholic preparations of a kind used for the manufacture of beverages	100%	kg and litre	112.43
2208.20	Spirits obtained by distilling grape-wine or grape marc:			
2208.201	Brandy, in bottles of a strength not exceeding 46% vol	100%	kg and litre	112.421
2208.209	Other	100%	kg and litre of alcohol	112.429
2208.30	Whiskies:			
2208.301	In bottles of a strength not exceeding 46% vol	100%	kg and litre	112.411
2208.309	Other	100%	kg and litre of alcohol	112.419
2208.40	Rum and tafia:			
2208.401	In bottles of a strength not exceeding 46% vol	100%	kg and litre	112.441
2208.409	Other	100%	kg and litre of alcohol	112.449
2208.50	Gin and Geneva:			
2208.501	In bottles of a strength not exceeding 46% vol	100%	kg and litre	112.451
2208.509	Other	100%	kg and litre of alcohol	112.459
2208.90	Other:			
2208.901	Vodka	100%	kg and litre	112.491
2208.902	Cordials and liqueurs	100%	kg and litre	112.492
2208.903	Aromatic bitters used as a flavouring agent for food and beverages	100%	kg and litre	112.493
2208.904	Other aromatic bitters	100%	kg and litre	112.494

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2208.909	Other	100%	kg and litre	112.499
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	35%	kg and litre	098.44

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Note

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

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2301.00	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	Free	kg	081.4
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.			
2302.10	Of maize (corn)	Free	kg	081.24
2302.20	Of rice	Free	kg	081.25
2302.30	Of wheat	Free	kg	081.26
2302.40	Of other cereals	Free	kg	081.29
2302.50	Of leguminous plants	Free	kg	081.23
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.			
2303.001	Bagasse	Free	kg	081.501(a)
2303.009	Other	Free	kg	081.509(a)
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	Free	kg	081.31
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	Free	kg	081.32

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 2304.00 or 2305.00.			
2306.10	Of cotton seeds	Free	kg	081.33
2306.20	Of linseed	Free	kg	081.34
2306.30	Of sunflower seeds	Free	kg	081.35
2306.40	Of rape or colza seeds	Free	kg	081.36
2306.50	Of coconut or copra	25%	kg	081.37
2306.60	Of palm nuts or kernels	Free	kg	081.38
2306.90	Other	Free	kg	081.39
2307.00	Wine lees; argol.	Free	kg	081.94
2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	Free	kg	081.19
23.09	Preparations of a kind used in animal feeding.			
2309.10	Dog or cat food, put up for retail sale	35%	kg	081.95
2309.90	Other:			
2309.901	Mixed bird seed	35%	kg	081.991
2309.902	Other foods for pets	35%	kg	081.992
2309.903	Prepared complete poultry feed	30%	kg	081.993
2309.904	Prepared complete cattle feed	30%	kg	081.994
2309.905	Prepared complete pig feed	25%	kg	081.995
2309.906	Other prepared complete animal feeds	25%	kg	081.996
2309.909	Other	Free	kg	081.999

(a) 081.501 and 081.509 include 081.51, 081.52 and 081.53.

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note

1. This Chapter does not cover medicinal cigarettes (Chapter 30).
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Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
24.01	Unmanufactured tobacco; tobacco refuse.			
2401.10	Tobacco, not stemmed/stripped	5%	kg	121.1
2401.20	Tobacco, partly or wholly stemmed/ stripped	5%	kg	121.2
2401 30	Tobacco refuse	5%	kg	121.3
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.10	Cigars, cheroots and cigarillos, containing tobacco	100%	kg	122.1
2402.20	Cigarettes containing tobacco	100%	kg	122.2
2402.90	Other	100%	kg	122.31
24.03	Other manufactured tobacco and manu- factured tobacco substitutes; "homo- genised or reconstituted" tobacco; tobacco extracts and essences.			
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	100%	kg	122.32
2403.90	Other:			
2403.901	Snuff	100%	kg	122.391
2403.909	Other	100%	kg	122.399

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SECTION V
MINERAL PRODUCTS

CHAPTER 25

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

Notes

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

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

2. This Chapter does not cover:
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 2802.00);
 - (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading No. 2821.00);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);

- (e) Setts, curbstones or flagstones (heading 6801.00); mosaic cubes or the like (heading No. 68.02); roofing, facing or damp course slates (heading No. 68.03);
 - (f) Precious or semi-precious stones (heading No. 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading No. 38.23; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01);
 - (h) Billiard chalks (heading No. 95.04); or
 - (ij) Writing or drawing chalks or tailors' chalks (heading No. 96.09).
3. Any products classifiable in heading No.25.17 and any other heading of the Chapter are to be classified in heading No. 25.17.
4. Heading No. 25.30 applies, *inter alia* to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pottery.
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Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; sea water.			
2501.001	Table salt in retail packages of not more than 2.5 kg	35%	kg	278.31
2501.002	Other table salt	25%	kg	278.32
2501.003	Rock salt	5%	kg	278.33
2501.004	Pure sodium chloride	5%	kg	278.34
2501.005	Salt liquors	5%	kg	278.35
2501.009	Other	5%	kg	278.39
2502.00	Unroasted iron pyrites.	5%	kg	274.2
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	5%	kg	274.1
2504.00	Natural graphite.	5%	kg	278.22
2505.00	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.	5%	kg	273.3
2506.00	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5%	kg	278.51
2507.00	Kaolin and other kaolinic clays, whether or not calcined.	5%	kg	278.26
25.08	Other clays (not including expanded clays of heading No. 6806.00), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.			
2508.001	Fuller's earth	5%	kg	278.291
2508.002	Bentonite	5%	kg	278.27
2508.009	Other	5%	kg	278.299

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2509.00	Chalk.	5%	kg	278.91
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.			
2510.10	Unground	5%	kg	271.31
2510.20	Ground	5%	kg	272.32
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 2816.00.			
2511.10	Natural barium sulphate (barytes)	5%	kg	278.921
2511.20	Natural barium carbonate (witherite)	5%	kg	278.929
2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	5%	kg	278.95
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.			
2513.10	Pumice stone	5%	kg	277.231(a)
2513.20	Emery, natural corundum, natural garnet and other natural abrasives	5%	kg	277.232(a)
2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5%	kg	273.11

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2515.00	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5%	kg	273.12
2516.00	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5%	kg	273.13
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 2515.00 or 2516.00, whether or not heat-treated.			
2517.001	Round modules of flint	5%	kg	273.41
2517.009	Other	5%	kg	273.49
2518.00	Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).	5%	kg	278.23

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.			
2519.10	Natural magnesium carbonate (magnesite)	5%	kg	278.24
2519.90	Other	5%	kg	278.25
25.20	Gypsum; anhydrite; plasters consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.			
2520.10	Gypsum; anhydrite:			
2520.101	Gypsum	25%	kg	273.231
2520.102	Anhydrite	5%	kg	273.232
2520.20	Plasters:			
2520.201	Plaster of Paris	5%	kg	273.241
2520.209	Other	5%	kg	273.249
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	20%	kg	273.22
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 2825.00			
2522.10	Quicklime	20%	kg	661.11
2522.20	Slaked lime	20%	kg	661.12
2522.30	Hydraulic lime	20%	kg	661.13

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.			
2523.10	Cement clinkers	25%	kg	661.21
2523.20	Portland cement:			
2523.201	Building cement (grey)	25%	kg	661.221
2523.202	Oilwell cement	5%	kg	661.222
2523.209	Other	5%	kg	661.229
2523.30	Aluminous cement	5%	kg	661.23
2523.90	Other hydraulic cements	5%	kg	661.29
2524.00	Asbestos.	5%	kg	278.4
2525.00	Mica, including splittings; mica waste.	5%	kg	278.52
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	5%		
2526.001	Talc	5%	kg	278.931
2526.009	Other	5%	kg	278.939
2527.00	Natural cryolite; natural chiolite.	5%	kg	278.55
2528.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ calculated on the dry weight.	5%	kg	278.94
25.29	Felspar; leucite; nepheline and nepheline syenite; fluorspar.			
2529.10	Felspar	5%	kg	278.531
2529.20	Fluorspar	5%	kg	278.54
2529.30	Leucite; nepheline and nepheline syenite	5%	kg	278.532

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
25.30	Mineral substances not elsewhere specified or included.			
2530.001	Vermiculite, perlite and chlorites, unexpanded	5%	kg	278.98
2530.009	Other	5%	kg	278.99

277.231 (SITC 277.23)

(a) 277.231 and 277.232 include 277.22 and 277.29

CHAPTER 26

ORES, SLAG AND ASH

Notes

1. This Chapter does not cover:
 - (a) Slag or similar industrial waste prepared as macadam (heading No. 25.17);
 - (b) Natural magnesium carbonate (magnesite, whether or not calcined (heading No. 25.19);
 - (c) Basic slag of Chapter 31;
 - (d) Slag wool, rock wool or similar mineral wools (heading No. 6806.00);
 - (e) Waste or scrap of precious metal or of metal clad with precious metal (heading No. 71.12); or
 - (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings Nos. 26.01 to 2617.00, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 2844.00 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings Nos. 26.01 to 2617.00 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading No. 2620.00 applies only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
26.01	Iron ores and concentrates, including roasted iron pyrites.			
2601.10	Iron ores and concentrates, other than roasted iron pyrites:			
2601.11	Non-agglomerated	5%	kg	281.5
2601.12	Agglomerated	5%	kg	281.6
2601.20	Roasted iron pyrites	5%	kg	281.4
2602.00	Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	5%	kg	287.7
2603.00	Copper ores and concentrates.	5%	kg	283.1
2604.00	Nickel ores and concentrates.	5%	kg	284.1
2605.00	Cobalt ores and concentrates.	5%	kg	287.93
2606.00	Aluminium ores and concentrates.	20%	kg	285.1
2607.00	Lead ores and concentrates.	5%	kg	287.4
2608.00	Zinc ores and concentrates.	5%	kg	287.5
2609.00	Tin ores and concentrates.	5%	kg	287.6
2610.00	Chromium ores and concentrates.	5%	kg	287.91
2611.00	Tungsten ores and concentrates.	5%	kg	287.92
2612.00	Uranium or thorium ores and concentrates.	5%	kg	286.0
2613.00	Molybdenum ores and concentrates.	5%	kg	287.86(a)
2614.00	Titanium ores and concentrates.	5%	kg	287.83
2615.00	Niobium, tantalum, vanadium or zirconium ores and concentrates.	5%	kg	287.87(b)
2616.00	Precious metal ores and concentrates	5%	kg	289.1
2617.00	Other ores and concentrates.	5%	kg	287.99

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2618.00	Granulated slag (slag sand) from the manufacture of iron or steel.	20%	kg	278.61
2619.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	20%	kg	278.62
2620.00	Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds.	5%	kg	288.1
2621.00	Other slag and ash, including seaweed ash (kelp).	5%	kg	278.69

- (a) 287.86 includes 287.81 and 287.82
- (b) 287.87 includes 287.84 and 287.85

CHAPTER 27

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

Notes

1. This Chapter does not cover:
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No. 27.11;
 - (b) Medicaments of heading No. 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading No. 33.01, 33.02 or 38.05.

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

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

Subheading Notes

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

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

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
2701.10	Coal, whether or not pulverised, but not agglomerated:			
2701.11	Anthracite	5%	kg	321.1
2701.12	Bituminous coal	5%	kg	321.21
2701.19	Other coal	5%	kg	321.22
2701.20	Briquettes, ovoids and similar solid fuels manufactured from coal	5%	kg	322.1
27.02	Lignite, whether or not agglomerated, excluding jet.			
2702.10	Lignite, whether or not pulverised, but not agglomerated	5%	kg	322.21
2702.20	Agglomerated lignite	5%	kg	322.22
2703.00	Peat (including peat litter), whether or not agglomerated.	Free	kg	322.3
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.			
2704.001	Coke and semi-coke of coal	5%	kg	325.01
2704.002	Coke and semi-coke of lignite or of peat	5%	kg	325.02
2704.003	Retort carbon	5%	kg	325.03
2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	Free	kg	345.0
2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	5%	kg	335.21

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.			
2707.001	Gasoline blending preparations	25%	kg and m ³	335.261(a)
2707.009	Other	25%	kg	335.269(a)
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
2708.10	Pitch	25%	kg	335.31
2708.20	Pitch coke	5%	kg	335.32
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.			
2709.001	Imported under the processing agreement	5%	kg and m ³	333.01
2709.009	Other	5%	kg and m ³	333.09
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.			
2710.10	Motor spirit (gasolene) and other light oils and preparations:			
2710.11	Aviation spirit of 100 octane and over:			
2710.111	Exported under the processing agreement	Free	kg and m ³	334.111
2710.119	Other	Free	kg and m ³	334.112
2710.12	Aviation spirit under 100 octane:			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2710.121	Exported under the processing agreement	Free	kg and m ³	334.113
2710.129	Other	Free	kg and m ³	334.114
2710.13 2710.131	Motor spirit (gasoline): Exported under the processing agreement	20%	kg and m ³	334.115
2710.139	Other	20%	kg and m ³	334.119
2710.14	Spirit type (gasoline type) jet fuel:			
2710.141	Exported under the processing agreement	Free	kg and m ³	334.121
2710.149	Other	Free	kg and m ³	334.129
2710.19 2710.191	Other: Exported under the processing agreement	Free	kg and m ³	334.191
2710.199	Other	Free	kg and m ³	334.199
2710.20	Kerosene and other medium oils (not including gas oils):			
2710.21 2710.211	Kerosene type jet fuel: Exported under the processing agreement	Free	kg and m ³	334.211
2710.219	Other	Free	kg and m ³	334.212
2710.22 2710.221	Illuminating kerosene: Exported under the processing agreement	20%	kg and m ³	334.213
2710.229	Other	20%	kg and m ³	334.214
2710.23 2710.231	Vapourising oil or white spirit: Exported under the processing agreement	20%	kg and m ³	334.291
2710.239	Other	20%	kg and m ³	334.292
2710.29	Other:			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2710.291	Exported under the processing agreement	Free	kg and m ³	334.293
2710.299	Other	Free	kg and m ³	334.299
2710.30	Gas Oils:			
2710.31	Diesel oil:			
2710.311	Exported under the processing agreement	20%	kg and m ³	334.31
2710.319	Other	20%	kg and m ³	334.32
2710.39	Other:			
2710.391	Exported under the processing agreement	20%	kg and m ³	334.33
2710.399	Other	20%	kg and m ³	334.39
2710.40	Fuel oils, not elsewhere specified or included:			
2710.41	Partly refined petroleum including topped crudes:			
2710.411	Exported under the processing agreement	5%	kg and m ³	334.41
2710.419	Other	5%	kg and m ³	334.42
2710.42	Bunker "C" grade fuel oil:			
2710.421	Exported under the processing agreement	20%	kg and m ³	334.43
2710.429	Other	20%	kg and m ³	334.44
2710.49	Other:			
2710.491	Exported under the processing agreement	20%	kg and m ³	334.45
2710.499	Other	20%	kg and m ³	334.49
2710.90	Other:			
2710.91	Lubricating oil base stock	25%	kg and litre	334.51
2710.92	Lubricating oils	20%	kg and litre	334.52
2710.93	Lubricating greases	20%	kg	334.53

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2710.94	Hydraulic brake fluids and other prepared liquids for hydraulic transmission	25%	kg	334.54
2710.95	Transformer oil	5%	kg	334.55
2710.96	Circuit breaker oil	5%	kg	334.56
2710.97	Cleansing, cutting and mould release oils	5%	kg	334.57
2710.99	Other	5%	kg	334.59
27.11	Petroleum gases and other gaseous hydrocarbons.			
2711.10	Liquefied:			
2711.11	Natural gas	Free	kg	343.1
2711.12	Propane	Free	kg	342.1
2711.13	Butanes	Free	kg	342.5
2711.14	Ethylene, propylene, butylene and butadiene	5%	kg	344.1
2711.19	Other	5%	kg	344.2
2711.20	In gaseous state:			
2711.21	Natural gas	Free	kg	343.2
2711.29	Other	Free	kg	344.9
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.			
2712.10	Petroleum jelly	35%	kg	335.11
2712.20	Paraffin wax containing by weight less than 0.75% of oil	5%	kg	335.121
2712.90	Other	5%	kg	335.129
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			
2713.10	Petroleum coke	5%	kg	335.42
2713.20	Petroleum bitumen	20%	kg	335.411
2713.90	Other residues of petroleum oils or of oils obtained from bituminous minerals	20%	kg	335.419

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.			
2714.10	Bituminous or oil shale and tar sands	20%	kg	278.96
2714.90	Other:			
2714.901	Natural bitumen	20%	kg	278.971
2714.902	Natural asphalt	20%	kg	278.972
2714.903	Asphaltites and asphaltic rocks	20%	kg	278.973
27.15	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).			
2715.001	Cut-backs	20%	kg	335.431
2715.009	Other	20%	kg	335.439
2716.00	Electrical energy.	Free	kw h	351.0

(a) 335.261 and 335.269 include 335.22 to 335.25.

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes

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

(b) Subject to paragraph (a) above, goods answering to a description in heading No.2843.00 or 2846.00 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in heading No.30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06,33.07, 35.06, 3707.00 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28

INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

Notes

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

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

- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.11);
 - (b) Halide oxides of carbon (heading No. 2812.00);
 - (c) Carbon disulphide (heading No. 2813.00);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 2842.00);
 - (e) Hydrogen peroxide, solidified with urea (heading No.2847.00), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading No.2851.00) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading No. 3206.00;
 - (e) Artificial graphite (heading No.3801.00); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No.3813.00; ink removers put up in packings for retail sale, of heading No. 38.23; cultured crystals (other than optical elements) weighing not less than 2.5g each, of the halides of the alkali or alkaline-earth metals, of heading No. 38.23;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 7105.00), or precious metals or precious metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, or metal alloys of Section XV; or

- (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading No. 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading No. 28.11.
5. Headings Nos. 2826.00 to 2842.00 apply only to metal or ammonium salts or peroxy salts.

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

6. Heading No. 2844.00 applies only to:
- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74Bq/g (0,002 μ Ci/g);
 - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - (f) Radioactive residues whether or not usable.

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

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading No. 2848.00 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.
 8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 3818.00.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
	I. CHEMICAL ELEMENTS			
28.01	Fluorine, chlorine, bromine and iodine.			
2801.10	Chlorine	5%	kg	522.24
2801.20	Iodine	5%	kg	522.251
2801.30	Fluorine; bromine	5%	kg	522.252
2802.00	Sulphur, sublimed or precipitated; colloidal sulphur.	5%	kg	522.26
2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	5%	kg	522.1
28.04	Hydrogen, rare gases and other non-metals.			
2804.10	Hydrogen	20%	kg	522.211
2804.20	Rare gases	5%	kg	522.212
2804.30	Nitrogen	20%	kg	522.213
2804.40	Oxygen	20%	kg	522.214
2804.50	Boron; tellurium	5%	kg	522.221
2804.60	Silicon	5%	kg	522.23
2804.70	Phosphorus	5%	kg	522.222
2804.80	Arsenic	5%	kg	522.223
2804.90	Selenium	5%	kg	522.224
2805.00	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.	5%	kg	522.29(a)
	II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
2806.00	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	5%	kg	522.31
28.07	Sulphuric acid; oleum.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2807.001	Sulphuric acid, for chemical analysis	5%	kg	522.321
2807.002	Sulphuric acid, other	25%	kg	522.322
2807.003	Oleum	5%	kg	522.323
2808.00	Nitric acid, sulphonitric acids.	5%	kg	522.33
2809.00	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.	5%	kg	522.34
2810.00	Oxides of boron; boric acids.	5%	kg	522.35
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.			
2811.10	Other inorganic acids	5%	kg	522.36
2811.20	Other inorganic oxygen compounds of non-metals:			
2811.21	Carbon dioxide	25%	kg	522.391
2811.22	Silicon dioxide	5%	kg	522.37
2811.23	Sulphur dioxide	5%	kg	522.38
2811.29	Other:			
2811.291	Nitrous oxide	5%	kg	522.392
2811.299	Other	5%	kg	522.399
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
2812.00	Halides and halide oxides of non-metals.	5%	kg	522.41
2813.00	Sulphides of non-metals; commercial phosphorus trisulphide.	5%	kg	522.42
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
28.14	Ammonia, anhydrous or in aqueous solution.			
2814.10	Anhydrous ammonia	25%	kg	522.611
2814.20	Ammonia in aqueous solution	5%	kg	522.612

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.			
2815.10	Sodium hydroxide (caustic soda):			
2815.11	Solid	5%	kg	522.62
2815.12	In aqueous solution (soda lye or liquid soda)	5%	kg	522.63
2815.20	Potassium hydroxide (caustic potash)	5%	kg	522.641
2815.30	Peroxides of sodium or potassium	5%	kg	522.642
2816.00	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	5%	kg	522.65
2817.00	Zinc oxide; zinc peroxide.	5%	kg	522.51
28.18	Aluminium oxide (including artificial corundum); aluminium hydroxide.			
2818.10	Artificial corundum	5%	kg	522.67
2818.20	Other aluminium oxide (alumina)	25%	kg	285.2
2818.30	Aluminium hydroxide	5%	kg	522.66
2819.00	Chromium oxides and hydroxides.	5%	kg	522.52
2820.00	Manganese oxides.	5%	kg	522.53
2821.00	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe ₂ O ₃ .	5%	kg	522.54
2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	5%	kg	522.55
2823.00	Titanium oxides.	5%	kg	522.56
2824.00	Lead oxides; red lead and orange lead.	5%	kg	522.57
2825.00	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	5%	kg	522.69 (b)

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS			
2826.00	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	5%	kg	523.1
2827.00	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	5%	kg	523.2
2828.00	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	5%	kg	523.31
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.			
2829.001	Chlorates of sodium	5%	kg	523.32
2829.009	Other	5%	kg	523.39
28.30	Sulphides; polysulphides.			
2830.001	Sodium sulphides	5%	kg	523.41
2830.009	Other	5%	kg	523.42
2831.00	Dithionites and sulphonylates.	5%	kg	523.43
2832.00	Sulphites; thiosulphates.	5%	kg	523.44
28.33	Sulphates; alums; peroxosulphates (persulphates).			
2833.001	Aluminium sulphate	25%	kg	523.491
2833.002	Copper sulphate	5%	kg	523.492
2833.003	Magnesium sulphate	5%	kg	523.493
2833.004	Sodium sulphate	5%	kg	523.45
2833.005	Sodium hydrogen sulphate and sodium pyrosulphate	5%	kg	523.494
2833.006	Alums	5%	kg	523.495
2833.009	Other sulphates and peroxosulphates (persulphates)	5%	kg	523.499

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
28.34	Nitrites; nitrates.			
2834.10	Nitrites	5%	kg	523.51
2834.20	Nitrates:			
2834.201	Of potassium	5%	kg	523.52
2834.209	Other	5%	kg	523.59
2835.00	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.	5%	kg	523.6
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	5%		
2836.10	Commercial ammonium carbonate and other ammonium carbonates	5%	kg	523.71
2836.20	Disodium carbonate	5%	kg	523.72
2836.30	Sodium hydrogencarbonate (sodium bicarbonate)	5%	kg	523.73
2836.40	Potassium carbonates	5%	kg	523.74
2836.50	Calcium carbonate	5%	kg	523.791
2836.60	Barium carbonate	5%	kg	523.792
2836.70	Lead carbonate	5%	kg	523.75
2836.90	Other	5%	kg	523.799
2837.00	Cyanides, cyanide oxides and complex cyanides.	5%	kg	523.81
2838.00	Fulminates, cyanates and thiocyanates.	5%	kg	523.82
2839.00	Silicates; commercial alkali metal silicates.	5%	kg	523.83
2840.00	Borates; peroxoborates (perborates).	5%	kg	523.84
2841.00	Salts of oxometallic or peroxometallic acids.	5%	kg	524.31
2842.00	Other salts of inorganic acids or peroxyacids, excluding azides.	5%	kg	523.89

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
VI. MISCELLANEOUS				
2843.00	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	5%	kg	524.32
2844.00	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	5%	kg	525.1
2845.00	Isotopes other than those of heading No. 2844.00; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	5%	kg	525.91
2846.00	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	5%	kg	525.95
2847.00	Hydrogen peroxide, whether or not solidified with urea.	5%	kg	524.91
2848.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	5%	kg	524.92
28.49	Carbides, whether or not chemically defined:	5%		
2849.10	Of calcium	5%	kg	524.93
2849.20	Of silicon	5%	kg	524.941
2849.90	Other	5%	kg	524.949
2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined.	5%	kg	524.95

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2851.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	5%	kg	524.99

(a) 522.29 includes 522.27, 522.28 and 522.29

(b) 522.69 includes 522.68 and 522.69

CHAPTER 29

ORGANIC CHEMICALS

Notes

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings Nos. 2936.00 to 29.39 or the sugar ethers and sugar esters, and their salts, of heading No. 2940.00, or the products of heading No. 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than 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 specific 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 cover:

- (a) Goods of heading No. 15.04 or glycerol (heading No. 1520.00);
- (b) Ethyl alcohol (heading No. 22.07 or 22.08);
- (c) Methane or propane (heading No. 27.11);
- (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) Urea (heading No. 31.02 or 31.05);
- (f) Colouring matter of vegetable or animal origin (heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 32.12);
- (g) Enzymes (heading No., 35.07);
- (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading No.36.06);
- (ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No 3813.00; ink removers put up in packings for retail sale, of heading No. 38.23; or
- (k) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings Nos. 2904.00 to 2906.00, 2908.00 to 2911.00 and 2913.00 to 2920.00, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

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

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

5. (a) The esters of acid-function organic compounds of sub-Chapters 1 to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
 - (1) Inorganic salts of organic compounds such as acid-phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading No. 2942.00, are to be classified in the heading appropriate to the organic compound; and
 - (2) Salts formed between organic compounds of sub- Chapters I to X or heading No. 2942.00 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.

- (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol and glycerol (heading No. 29.05).
 - (e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings Nos. 2930.00 and 2931.00 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

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

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

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

Subheading Note

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

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.01	Acyclic hydrocarbons.			
2901.001	Nonylene (nonene)	5%	kg	511.101(a)
2901.002	Acetylene	5%	kg	511.102(a)
2901.009	Other	5%	kg	511.109(a)
29.02	Cyclic hydrocarbons.	5%		
2902.10	Cyclanes, cyclenes and cycloterpenes:	5%		
2902.11	Cyclohexane	5%	kg	511.21
2902.19	Other	5%	kg	511.291
2902.20	Benzene	5%	kg	511.22
2902.30	Toluene	5%	kg	511.23
2902.40	Xylenes	5%	kg	511.24
2902.50	Styrene	5%	kg	511.25
2902.60	Ethylbenzene	5%	kg	511.26
2902.70	Cumene	5%	kg	511.27
2902.90	Other	5%	kg	511.299
2903.00	Halogenated derivatives of hydro-carbons	5%	kg	511.3
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.			
2904.001	Sulphonic acid (Tridecylbenzene [TDBSA] and Linear Alkylbenzene [LABSA])	25%	kg	511.41
2904.009	Other	5%	kg	511.49
	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2905.001	Methanol (methyl alcohol)	20%	kg	512.11
2905.002	Other monohydric alcohols	5%	kg	512.18(b)
2905.009	Other	5%	kg	512.26(c)

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2906.00	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%	kg	512.3
	III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.07	Phenols; phenol-alcohols.	5%		
2907.001	Phenol (hydroxybenzene) and its salts	5%	kg	512.41
2907.002	Cresols and their salts	5%	kg	512.42
2907.009	Other	5%	kg	512.43
2908.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	5%	kg	512.44
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2909.00	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%	kg	516.18(d)
2910.00	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%	kg	516.19(e)
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%	kg	516.12

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC REV 3
V. ALDEHYDE-FUNCTION COMPOUNDS				
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.			
2912.001	Acyclic aldehydes without other oxygen function	5%	kg	516.21
2912.009	Other	5%	kg	516.22
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.	5%	kg	516.26
VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS				
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2914.001	Acetone	5%	kg	516.23
2914.002	Butanone (methyl ethyl ketone)	5%	kg	516.24
2914.003	Camphor	5%	kg	516.27
2914.009	Other	5%	kg	516.29(f)
VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2915.001	Acetic acid	5%	kg	513.701 (q)
2915.009	Other	5%	kg	513.709 (g)
2916.00	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%	kg	513.702 (g)
2917.00	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%	kg	518.8
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2918.001	Citric acid	5%	kg	513.901 (h)
2918.002	Tartaric acid	5%	kg	513.902 (h)
2918.009	Other	5%	kg	513.909 (h)
	VIII. ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%	kg	516.31
2920.00	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%	kg	516.39

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
IX. NITROGEN-FUNCTION COMPOUNDS				
2921.00	Amine-function compounds.	5%	kg	514.5
2922.00	Oxygen-function amino-compounds.	5%	kg	514.6
2923.00	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.	5%	kg	514.81
2924.00	Carboxamide-function compounds; amide-function compounds of carbonic acid.	5%	kg	514.7
2925.00	Carboxymide-function compounds (including saccharin and its salts) and imine-function compounds.	5%	kg	514.82
29.26	Nitrile-function compounds.			
2926.001	Acrylonitrile	5%	kg	514.83
2926.009	Other	5%	kg	514.84
2927.00	Diazo-, azo- or azoxy-compounds.	5%	kg	514.85
2928.00	Organic derivatives of hydrazine or of hydroxylamine.	5%	kg	514.86
2929.00	Compounds with other nitrogen function.	5%	kg	514.89
X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEI ACIDS AND THEIR SALTS, AND SULPHONAMIDES				
2930.00	Organo-sulphur compounds.	5%	kg	515.4
2931.00	Other organo-inorganic compounds.	5%	kg	515.5

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2932.00	Heterocyclic compounds with oxygen hetero-atom(s) only.	5%	kg	515.91 (ij)
2933.00	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts.	5%	kg	515.92 (ij)
2934.00	Other heterocyclic compounds.	5%	kg	515.93 (ij)
2935.00	Sulphonamides.	5%	kg	515.8
XI. PROVITAMINS, VITAMINS AND HORMONES				
2936.00	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	5%	kg	541.1
29.37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.			
2937.001	Insulin and its salts	5%	kg	541.51
2937.009	Other	5%	kg	541.59 (k)
XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES				
2938.00	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	5%	kg	541.61
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2939.001	Quinine and all other alkaloids and their salts derived from cinchona bark but not including quinine compounded with other drugs	5%	kg	541.401(1)
2939.009	Other	5%	kg	541.409(1)
	XIII. OTHER ORGANIC COMPOUNDS			
2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 2938.00 or 29.39.	5%	kg	516.92
29.41	Antibiotics.			
2941.10	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	5%	kg	541.31
2941.20	Streptomycins and their derivatives; salts thereof	5%	kg	541.32
2941.30	Tetracyclines and their derivatives; salts thereof	5%	kg	541.33
2941.40	Chloramphenicol and its derivatives; salts thereof	5%	kg	541.391
2941.50	Erythromycin and its derivatives; salts thereof	5%	kg	541.392
2941.90	Other	5%	kg	541.399
2942.00	Other organic compounds.	5%	kg	516.99

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- (a) 511.101, 511.102 and 511.109 include 511.11, 511.12, 511.13, 511.14 and 511.19
 - (b) 512.18 includes 512.12, 512.13, 512.14 and 512.19
 - (c) 512.26 includes 512.21, 512.23, 512.24, 512.25 and 512.29
 - (d) 516.18 includes 516.16 and 516.17
 - (e) 516.19 includes 516.13, 516.14 and 516.15
 - (f) 516.29 includes 516.25, 516.28 and 516.29
 - (g) 513.701, 513.702 and 513.709 include 513.71 to 513.79
 - (h) 513.901, 513.902 and 513.909 include 513.91 to 513.96
 - (ij) 515.91, 515.92 and 515.93 include 515.6 and 515.7
 - (k) 541.59 includes 541.52, 541.53 and 541.59
 - (l) 541.401 and 541.409 include 541.41 to 541.47 and 541.49

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CHAPTER 30

PHARMACEUTICAL PRODUCTS

Notes

1. This Chapter does not cover:

- (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (Section IV);
- (b) Plasters specially calcined or finely ground for use in dentistry (heading No. 25.20);
- (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.01);
- (d) Preparations of headings Nos. 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- (e) Soap or other products of heading No. 34.01 containing added medicaments;
- (f) Preparations with a basis of plaster for use in dentistry (heading No 34.07); or
- (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading No. 35.02).

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

- (a) As unmixed products:
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and

- (3) Simple vegetable extracts of heading No. 13.02, merely standardised or dissolved in any solvent;
 - (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.
3. Heading No. 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
- (a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical or dental haemostatics;
 - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - (e) Blood-grouping reagents;
 - (f) Dental cements and other dental fillings; bone reconstruction cements;
 - (g) First-aid boxes and kits; and
 - (h) Chemical contraceptive preparations based on hormones or spermicides.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3001.00	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	Free	kg	541.62
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.			
3002.10	Antisera and other blood fractions	Free	kg	541.631
3002.20	Vaccines for human medicine	Free	kg	541.632
3002.30	Vaccines for veterinary medicine:			
3002.31	Vaccines against foot and mouth disease	Free	kg	541.633
3002.39	Other	Free	kg	541.639
3002.90	Other	Free	kg	541.64
30.03	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.			
3003.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:			
3003.101	Ampicillin (capsules or oral suspension)	15%	kg	542.111
3003.102	Amoxicillin (capsules or oral suspension)	15%	kg	542.112

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3003.109	Other	Free	kg	542.119
3003.20	Containing other antibiotics:			
3003.201	Tetracycline (capsules or skin ointment)	15%	kg	542.121
3003.202	Chloramphenicol (capsules, oral suspension or optic drops)	15%	kg	542.122
3003.203	Griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	kg	542.123
3003.204	Nystatin (skin cream or skin ointment)		kg	542.124
3003.209	Other	Free	kg	542.129
3003.30	Containing hormones or other products of heading No. 29.37 but not containing antibiotics:			
3003.31	Containing insulin	Free	kg	542.21
3003.39	Other	Free	kg	542.22
3003.40	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics:			
3003.401	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride, and all alkaloids (or salts thereof) derived from cinchona bark; but not including quinine compounded with other drugs	Free	kg	542.311
3003.409	Other	Free	kg	542.319
3003.90	Other:			
3003.901	Paludrin (or 1-(p-chlorophenyl)-5-isopropylbiguanidide hydrochloride), atebirin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen diphosphate (or chloroquine diphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine)	Free	kg	542.911
3003.902	Prescription drugs containing vitamins A, D ₁ , D ₂ , D ₃ and injectibles or other products of heading No. 2936.00	15%	kg	542.912
3003.903	Other vitamins	15%	kg	542.913
3003.904	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	15%	kg	542.914
3003.905	Other analgesics	15%	kg	542.915
3003.906	Sulpha drugs	15%	kg	542.916

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3003.907	Cough and cold preparations; antacids	15%	kg	542.917
3003.908	Salbutamol, ephedrine, theophylline			
	ephedrine HCL phenobarbitone,			
	chlorpheniramine maleate;			
	propranolol, frusemide, hydro-			
	chlorothiazide, hydralazine,			
	methyldopa; diazepam, thioridazine;			
	chlorpropamide, prednisolone,			
	dexamethasone; oral rehydration			
	powder; pilocarpine nitrate, timolol			
	maleate and atropine sulphate	15%	kg	542.918
3003.909	Other	15%	kg	542.919
30.04	Medicaments (excluding goods of head- ing No. 30.02, 30.05 or 30.06) consist- ing of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale			
3004.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:			
3004.101	Ampicillin (capsules or oral suspension)	15%	kg	542.131
3004.102	Amoxicillin (capsules or oral suspension)	15%	kg	542.132
3004.109	Other	Free	kg	542.139
3004.20	Containing other antibiotics:			
3004.201	Tetracycline (capsules or skin ointment)	15%	kg	542.191
3004.202	Chloramphenicol (capsules, oral suspension or optic drops)	15%	kg	542.192
3004.203	Griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	kg	542.193
3004.204	Nystatin (skin cream or skin ointment)	15%	kg	542.194
3004.209	Other	Free	kg	542.199
3004.30	Containing hormones or other products of heading No. 29.37 but not containing antibiotics:			
3004.31	Containing insulin	Free	kg	542.23
3004.32	Containing adrenal cortical hormones	Free	kg	542.24
3004.33	Other	Free	kg	542.25

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3004.40	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics:			
3004.401	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride, and all alkaloids (or salts thereof) derived from cinchona bark; but not including quinine compounded with other drugs	Free	kg	542.321
3004.409	Other	Free	kg	542.329
3004.50	Other medicaments containing vitamins or other products of heading No. 2936.00:			
3004.501	Prescription drugs containing vitamins A, D ₁ , D ₂ , D ₃ and injectibles	15%	kg	542.921
3004.509	Other vitamins	15%	kg	542.922
3004.90	Other:			
3004.901	Paludrin (or 1-(p-chlorophenyl)-5-isopropylbiguanidide hydrochloride), atebirin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphtoate) and aralen diphosphate (or chloroquine diphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine)	Free	kg	542.931
3004.902	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	15%	kg	542.932
3004.903	Other analgesics	15%	kg	542.933
3004.904	Sulpha drugs	15%	kg	542.934
3004.905	Cough and cold preparations; antacids	15%	kg	542.935
3004.906	Salbutamol, ephedrine, theophylline ephedrine HCL phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydrochlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate	15%	kg	542.936
3004.907	Soft candles	10%	kg	542.937

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3004.909	Other	15%	kg	542.939
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.			
3005.001	Gauze, bandages and adhesive plasters	10%	kg	541.911
3005.009	Other	10%	kg	541.919
30.06	Pharmaceutical goods specified in Note 3 to this Chapter.			
3006.10	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	Free	kg	541.991
3006.20	Blood-grouping reagents	Free	kg	541.92
3006.30	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free	kg	541.93
3006.40	Dental cements and other dental fillings; bone reconstruction cements	Free	kg	541.992
3006.50	First-aid boxes and kits	Free	kg	541.993
3006.60	Chemical contraceptive preparations based on hormones or spermicides	Free	kg	541.994



CHAPTER 31

FERTILISERS

Notes

1. This Chapter does not cover:

- (a) Animal blood of heading No. 05.11;
- (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(A), 3(A), 4(A) or 5 below); or
- (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading No.38.23; optical elements of potassium chloride (heading No. 90.01).

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

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

- (i) Sodium nitrate, whether or not pure;
- (ii) Ammonium nitrate, whether or not pure;
- (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
- (iv) Ammonium sulphate, whether or not pure;
- (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
- (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;

- (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
- (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
- (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
- (D) Liquid fertilisers consisting of the goods of subparagraph (A)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading No. 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:
- (A) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading No. 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated separate on the dry anhydrous product.
 - (B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.
 - (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

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

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

- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
- (ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;
- (iii) Potassium sulphate, whether or not pure;
- (iv) Magnesium potassium sulphate, whether or not pure.

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

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

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

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Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3101.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	Free	kg	272.1
31.02	Mineral or chemical fertilisers, nitrogenous.			
3102.10	Urea, whether or not in aqueous solution	20%	kg	562.16
3102.20	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:			
3102.21	Ammonium sulphate	Free	kg	562.13
3102.29	Other	Free	kg	562.12
3102.30	Ammonium nitrate, whether or not in aqueous solution	Free	kg	562.11
3102.40	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	kg	562.191
3102.50	Sodium nitrate	Free	kg	272.2
3102.60	Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	kg	562.14
3102.70	Calcium cyanamide	Free	kg	562.15
3102.80	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	kg	562.17
3102.90	Other, including mixtures not specified in the foregoing sub-headings:			
3102.901	Other ammonium-based fertilisers	Free	kg	562.192
3102.909	Other	Free	kg	562.199
31.03	Mineral or chemical fertilisers, phosphatic.			
3103.10	Superphosphates	Free	kg	562.22
3103.20	Basic slag	Free	kg	562.21
3103.90	Other	Free	kg	562.29
31.04	Mineral or chemical fertilisers, potassic.			
3104.10	Carnallite, sylvite and other crude natural potassium salts	Free	kg	272.4
3104.20	Potassium chloride	Free	kg	562.31

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3104.30	Potassium sulphate	Free	kg	562.32
3104.90	Other	Free	kg	562.39
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.			
3105.10	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:			
3105.101	Ammonia-based fertilisers	Free	kg	562.961
3105.109	Other	Free	kg	562.969
3105.20	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium			
3105.30	Diammonium hydrogenorthophosphate (diammonium phosphate)	Free	kg	562.91
3105.40	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	Free	kg	562.93
3105.50	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus	Free	kg	562.94
3105.60	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	Free	kg	562.95
3105.90	Other	Free	kg	562.92 562.99

CHAPTER 32

TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS

Notes

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 3206.00), glass obtained from used quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading No. 32.12);
 - (b) Tannates or other tannin derivatives of products of headings Nos. 2936.00 to 29.39, 29.41 or 35.01 to 3504.00; or
 - (c) Mastics of asphalt or other bituminous mastics (heading No. 27.15).
2. Heading No. 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings Nos. 32.03, 32.04, 3205.00 and 3206.00 apply also to preparations based on colouring matter (including, in the case of heading No. 3206.00, colouring pigments of heading No. 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 3213.00 or 32.15.
4. Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 3901.00 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.

5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading No. 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
 - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3201.00	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	5%	kg	532.21
3202.00	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.	5%	kg	532.3
32.03	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin			
3203.001	Logwood extracts	25%	kg	532.221
3203.002	Fustic extracts	5%	kg	532.222
3203.009	Other	5%	kg	532.229
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined			
3204.10	Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter	5%	kg	531.1
3204.20	Synthetic organic products of a kind used as fluorescent brightening agents	5%	kg	531.211
3204.90	Other	5%	kg	531.219
3205.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	5%	kg	531.22

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3206.00	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.	5%	kg	533.1
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.			
3207.001	Glass frit	5%	kg	533.511
3207.009	Other	5%	kg	533.519
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.			
3208.001	Automotive paints	25%	kg and litre	533.421
3208.002	Marine paints	25%	kg and litre	533.422
3208.003	Enamels	25%	kg and litre	533.423
3208.004	Other paints	25%	kg and litre	533.424
3208.005	Marine varnishes (including lacquers)	25%	kg and litre	533.425
3208.006	Other varnishes (including lacquers)	25%	kg and litre	533.426
3208.009	Other	25%	kg and litre	533.429

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.			
3209.001	Paints	25%	kg and litre	533.411
3209.002	Enamels	25%	kg and litre	533.412
3209.003	Varnishes (including lacquers)	25%	kg and litre	533.413
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.			
3210.001	Water-thinned paints (emulsion paints or dispersion paints)	25%	kg	533.431
3210.002	Distempers, dry	25%	kg	533.432
3210.003	Enamels	25%	kg	533.433
3210.004	Other paints	25%	kg	533.434
3210.005	Marine varnishes (including lacquers)	25%	kg	533.435
3210.006	Other varnishes (including lacquers)	20%	kg	533.436
3210.007	Prepared water pigments of a kind used for finishing leather	5%	kg	533.437
3211.00	Prepared driers.	5%	kg	533.53
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.			
3212.10	Stamping foils	5%	kg	533.441
3212.90	Other:			
3212.901	Laundry blue	5%	kg	533.442
3212.902	Dyes and other colouring matter put up in forms or packings for retail sale	5%	kg	533.443
3212.909	Other	5%	kg	533.449

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3213.00	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	5%	kg	533.52
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.			
3214.10	Mastics; painters' fillings:			
3214.101	Mastics	5%	kg	533.541
3214.102	Painters' fillings	25%	kg	533.542
3214.90	Other:			
3214.901	Glaziers' linseed oil putty	25%	kg	533.543
3214.902	Other glaziers' putty	25%	kg	533.544
3214.903	Grafting putty (motor body filler)	25%	kg	533.545
3214.904	Non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	5%	kg	533.546
3214.909	Other	5%	kg	533.549
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			
3215.10	Printing ink	25%	kg	533.2
3215.90	Other:			
3215.901	Writing or drawing ink	25%	kg	895.911
3215.909	Other	10%	kg	895.919

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY,
COSMETIC OR TOILET PREPARATIONS

Notes

1. This Chapter does not cover:
 - (a) Compound alcoholic preparations of a kind used for the manufacture of beverages, of heading No. 22.08;
 - (b) Soap or other products of heading No. 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading No. 38.05.
2. Headings Nos. 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
3. The expression "perfumery, cosmetic or toilet preparations" in heading No. 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and non-wovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
3301.10	Essential oils of citrus fruit:			
3301.101	Of grapefruit	25%	kg	551.311
3301.102	Of lemon	5%	kg	551.312
3301.103	Of lime	25%	kg	551.313
3301.104	Of orange	25%	kg	551.314
3301.109	Other	5%	kg	551.319
3301.20	Essential oils other than those of citrus fruit:			
3301.201	Of bay	25%	kg	551.321
3301.202	Of clove	25%	kg	551.322
3301.203	Of ginger	25%	kg	551.323
3301.204	Of nutmeg	25%	kg	551.324
3301.205	Of patchouli	25%	kg	551.325
3301.206	Of pimento	25%	kg	551.326
3301.209	Other	5%	kg	551.329
3301.30	Resinoids	5%	kg	551.33
3301.90	Other:			
3301.901	Aqueous distillates and aqueous solutions of essential oils	5%	kg	551.351
3301.909	Other	5%	kg	551.359
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry.			
3302.001	Mixtures of two or more of bay, clove, ginger, grapefruit, lemon, lime, nutmeg, orange, patchouli and pimento oils.	25%	kg	551.401(a)
3302.009	Other	5%	kg	551.409(a)
33.03	Perfumes and toilet waters.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3303.001	Bay rum	35%	kg and litre	553.11
3303.009	Other	35%	kg and litre	553.19
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.			
3304.10	Lip make-up preparations	35%	kg	553.21
3304.20	Eye make-up preparations	35%	kg	553.22
3304.30	Manicure or pedicure preparations	35%	kg	553.23
3304.90	Other:			
3304.901	Sunscreen or sun tan preparations	35%	kg	553.24
3304.909	Other	35%	kg	553.29
33.05	Preparations for use on the hair.			
3305.10	Shampoos	35%	kg	553.31
3305.20	Preparations for permanent waving or straightening	35%	kg	553.32
3305.30	Hair lacquers	35%	kg	553.33
3305.90	Other	35%	kg	553.39
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders.			
3306.10	Dentifrices:			
3306.101	Toothpastes	35%	kg	553.41
3306.109	Other	25%	kg	553.42
3306.90	Other	25%	kg	553.49
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.			
3307.10	Pre-shave, shaving or after-shave preparations	35%	kg	553.51

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3307.20	Personal deodorants and antiperspirants	30%	kg	553.52
3307.30	Perfumed bath salts and other bath preparations	25%	kg	553.53
3307.40	Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:			
3307.41	"Agarbatti" and other odoriferous preparations which operate by burning	35%	kg	553.541
3307.49	Other	35%	kg	553.549
3307.90	Other	35%	kg	553.59

(a) 551.401 and 551.409 include 551.41 and 551.49

CHAPTER 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING
PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL
WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS,
CANDLES AND SIMILAR ARTICLES, MODELLING PASTES,
"DENTAL WAXES" AND DENTAL PREPARATIONS
WITH A BASIS OF PLASTER

Notes

1. This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading No. 33.05, 33.06 or 33.07).
2. For the purposes of heading No. 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes of moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations".
3. For the purposes of heading No. 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:
 - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.

4. In heading No. 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
5. In heading No.3404.00, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:
 - (A) Chemically produced organic products of a waxy character, whether or not water-soluble;
 - (B) Products obtained by mixing different waxes;
 - (C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

- (a) Products of heading No. 15.16, 15.19 or 34.02, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not coloured, of heading No. 15.21;
- (c) Mineral waxes or similar products of heading No. 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings Nos. 34.05, 38.09, etc.).

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
34.01	Soap; organic surface-active products and preparations for use as soap, in form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding; felt and nonwovens, impregnated, coated or covered with soap or detergent.			
3401.10	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:			
3401.11	For toilet use (including medicated products):			
3401.111	Medicated soap	35%	kg	554.111
3401.112	Other, in the form of bars, cakes, moulded pieces or shapes	35%	kg	554.112
3401.119	Other	35%	kg	554.119
3401.19	Other:			
3401.191	In the form of bars, cakes, moulded pieces or shapes, for laundry and other household uses	35%	kg	554.151
3401.199	Other	35%	kg	554.159
3401.20	Soap in other forms:			
3401.201	Industrial soaps	5%	kg	554.191
3401.209	Other	35%	kg	554.199
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.			
3402.10	Organic surface-active agents, whether or not put up for retail sale:			
3402.101	Put up for retail sale	35%	kg	554.211
3402.109	Other	5%	kg	554.219
3402.20	Preparations put up for retail sale:	35%		
3402.201	Dish washing liquids	35%	kg	554.221
3402.202	Other liquid detergents	35%	kg	554.222
3402.203	Other detergents	35%	kg	554.223
3402.204	Liquid bleaches	35%	kg	554.224

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3402.205	Other bleaches	35%	kg	554.225
3402.209	Other	35%	kg	554.229
3402.90	Other:			
3402.901	Liquid detergents	35%	kg	554.231
3402.902	Other detergents	35%	kg	554.232
3402.909	Other	35%	kg	554.239
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, fur-skins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.			
3403.10	Containing petroleum oils or oils obtained from bituminous minerals	5%	kg	597.72
3403.90	Other	5%	kg	597.79(a)
3404.00	Artificial waxes and prepared waxes.	5%	kg	598.3
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No.3404.00.			
3405.10	Polishes, creams and similar preparations for footwear or leather	35%	kg	554.31
3405.20	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other			
	woodwork	35%	kg	554.32
3405.30	Polishes and similar preparations for coachwork, other than metal polishes	35%	kg	554.33

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Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3405.40	Scouring pastes and powders and other scouring preparations	35%	kg	554.34
3405.90	Other:			
3405.901	Metal polishes	35%	kg	554.351
3405.909	Other	35%	kg	554.359
34.06	Candles, tapers and the like.			
3406.001	Candles, of tallow	35%	kg	899.311
3406.002	Other candles	35%	kg	899.312
3406.009	Other	35%	kg	899.319
34.07	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).			
3407.001	Modelling pastes	5%	kg	598.951
3407.009	Other	5%	kg	598.959

(a) 597.79 includes 597.71, 597.73 and 597.74

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED
STARCHES; GLUES; ENZYMES**Notes**

1. This Chapter does not cover:
 - (a) Yeasts (heading No. 21.02);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - (c) Enzymatic preparations for pre-tanning (heading No. 3202.00);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) Hardened proteins (heading No. 39.13); or
 - (f) Gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading No.35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

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

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
35.01	Casein, caseinates and other casein derivatives; casein glues.			
3501.10	Casein	5%	kg	592.21
3501.90	Other:			
3501.901	Casein glues	25%	kg	592.221
3501.909	Other	5%	kg	592.229
35.02	Albumins, albuminates and other albumin derivatives.			
3502.10	Egg albumin	5%	kg	025.3
3502.90	Other	5%	kg	592.23
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01.	5%	kg	592.24
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	5%	kg	592.25
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	5%		
3505.10	Dextrins and other modified starches	5%	kg	592.26
3505.20	Glues	5%	kg	592.27
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3506.10	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	25%	kg	592.291
3506.90	Other	25%	kg	592.299
35.07	Enzymes; prepared enzymes not elsewhere specified or included.			
3507.001	Enzymes	5%	kg	516.911
3507.002	Prepared enzymes not elsewhere specified or included, for tenderising meat	5%	kg	516.912
3507.009	Other	5%	kg	516.919

CHAPTER 36

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

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. The expression "articles of combustible materials" in heading No. 36.06 applies only to:
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) or use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3601.00	Propellent powders.	5%	kg	593.11
3602.00	Prepared explosives, other than propellent powders.	5%	kg	593.12
3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	5%	kg	593.2
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.			
3604.10	Fireworks	25%	kg	593.31
3604.90	Other:			
3604.901	Rain rockets	Free	kg	593.331
3604.902	Warning and distress signals	Free	kg	593.332
3604.909	Other	25%	kg	593.339
36.05	Matches, other than pyrotechnic articles of heading No. 36.04.			
3605.001	In containers of 30 matches or less	35%	kg and hundred containers	899.321
3605.002	In containers of not more than 60 matches but more than 30 matches	35%	kg and hundred containers	899.322
3605.003	In containers of not more than 70 matches but more than 60 matches	35%	kg and thousand matches	899.323
3605.004	In containers of more than 70 matches	35%	kg and thousand matches	899.324
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3606.10	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding cm ³	5%	kg	899.34
3606.90	Other	5%	kg	899.39

CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes

1. This Chapter does not cover waste or scrap materials.
2. In this Chapter the word "photographic" relates to a process which permits the formation of visible images directly or indirectly by the action of light or other forms of radiation on sensitive surfaces.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.			
3701.10	For X-ray	5%	kg	882.21
3701.20	Instant print film	5%	kg	882.22
3701.30	Other plates and film, with any side exceeding 255 mm	5%	kg	882.23
3701.90	Other	5%	kg	882.29
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.			
3702.001	For X-ray	5%	kg	882.31
3702.002	Instant print film	25%	kg	882.32
3702.003	Cinematograph film	5%	kg	882.33
3702.009	Other	25%	kg	882.39
3703.00	Photographic paper, paperboard and textiles, sensitised, unexposed.	5%	kg	882.4
3704.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	5%	kg	882.5
3705.00	Photographic plates and film, exposed and developed, other than cinematographic film	5%	kg	882.6
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.			
3706.10	Of a width of 35 mm or more	10%	kg and metre	883.1

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3706.90	Other	10%	kg and metre	883.9
3707.00	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	5%	kg	882.1

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

Notes

1. This Chapter does not cover:

(a) Separate chemically defined elements or compounds with the exception of the following:

(1) Artificial graphite (heading No. 3801.00);

(2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No. 38.08;

(3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 3813.00);

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

(b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading No. 21.06).

(c) Medicaments (heading No. 30.03 or 30.04).

2. Heading No. 38.23 includes the following goods which are not to be classified in any other heading of the Nomenclature:

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

(b) Fusel oil; Dippel's oil;

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

(d) Stencil correctors and other correcting fluids put up in packings for retail sale; and

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

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Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3801.00	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.	5%	kg	598.61
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.			
3802.10	Activated carbon	5%	kg	598.64
3802.90	Other	5%	kg	598.65
3803.00	Tall oil, whether or not refined.	5%	kg and litre	598.11
3804.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 3803.00	5%	kg	598.12
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.			
3805.10	Gum, wood or sulphate turpentine oils	5%	kg and litre	598.131
3805.20	Pine oil	5%	kg and litre	598.132
3805.90	Other	5%	kg and litre	598.139
3806.00	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.	5%	kg	598.14
3807.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	5%	kg and litre	598.18

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).			
3808.10	Insecticides:			
3808.101	For use in agriculture as approved by the competent authority, whether or not in retail packages	Free	kg	591.11
3808.102	Mosquito coils	30%	kg	591.12
3808.103	Other, put up in forms or packings for retail sale or as preparations or articles	30%	kg	591.13
3808.109	Other	5%	kg	591.19
3808.20	Fungicides	Free	kg	591.2
3808.30	Herbicides, anti-sprouting products and plant-growth regulators:			
3808.301	Herbicides	Free	kg	591.31
3808.302	Anti-sprouting products	Free	kg	591.32
3808.303	Plant growth regulators	Free	kg	591.33
3808.40	Disinfectants:			
3808.401	Put up in forms or packings for retail sale or as preparations or articles	30%	kg	591.411
3808.409	Other	5%	kg	591.419
3808.90	Other:			
3808.901	Rodenticides, put up in forms or packings for retail sale or as preparations or articles	30%	kg	591.491
3808.902	Other rodenticides	5%	kg	591.492
3808.903	Other, put up in forms or packings for retail sale or as preparations or articles	30%	kg	591.493
3808.909	Other	5%	kg	591.499

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.			
3809.10	With a basis of amylose substances	5%	kg	598.911
3809.90	Other	5%	kg	598.919
3810.00	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.	5%	kg	598.96
3811.00	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.	5%	kg	597.2
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.	5%		
3812.10	Prepared rubber accelerators	5%	kg	598.63
3812.20	Compound plasticisers for rubber or plastics	5%	kg	598.931
3812.30	Anti-oxidising preparations and other compound stabilisers for rubber or plastics	5%	kg	598.932

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	Free	kg	598.94
38.14	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers:			
3814.001	Thinners	25%	kg	533.551
3814.009	Other	5%	kg	533.559
3815.00	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	5%	kg	598.8
38.16	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 3801.00.			
3816.001	Mortars	5%	kg	662.331
3816.009	Other	5%	kg	662.339
3817.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02.	5%	kg	598.4
3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	5%	kg	598.5
3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	25%	kg	597.31
38.20	Anti-freezing preparations and prepared de-icing fluids:			
3820.001	Anti-freezing preparations	25%	kg	597.331
3820.002	Prepared de-icing fluids	5%	kg	597.332

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3821.00	Prepared culture media for development of micro-organisms.	5%	kg	598.67
3822.00	Composite diagnostic or laboratory reagents, other than those of heading No. 30.02 or 30.06.	5%	kg	598.69
38.23	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included.			
3823.001	Prepared binders for foundry moulds or cores	5%	kg	598.991
3823.002	Prepared additives for cements, mortars or concretes	5%	kg	598.97
3823.003	Non-refractory mortars and concretes	5%	kg	598.98
3823.009	Other	5%	kg	598.999

SECTION VII

PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF

Notes

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading No. 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

CHAPTER 39

PLASTICS AND ARTICLES THEREOF

Notes

1. Throughout the Nomenclature the expression "plastics" means those materials of headings Nos. 3901.00 to 3914.00 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:

- (a) Waxes of heading No. 27.12 or 3404.00;
- (b) Separate chemically defined organic compounds (Chapter 29);
- (c) Heparin or its salts (heading No. 3001.00);
- (d) Stamping foils of heading No. 32.12;
- (e) Organic surface-active agents or preparations of heading No. 34.02;
- (f) Gum resins or ester gums (heading No. 3806.00);
- (g) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (h) Saddlery or harness (heading No. 4201.00) or trunks, suitcases, handbags or other containers of heading No. 42.02;

- (ij) Plaits, wickerwork or other articles of Chapter 46;
 - (k) Wall coverings of heading No. 4814.00;
 - (l) Goods of Section XI (textiles and textile articles);
 - (m) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking sticks, whips, riding-crops or parts thereof);
 - (n) Imitation jewellery of heading No. 7117.00;
 - (o) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (p) Parts of aircraft or vehicles of Section XVII;
 - (q) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (r) Articles of Chapter 91 (for example, clock or watch cases)
 - (s) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (t) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (u) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (v) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings Nos. 3901.00 to 3911.00 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings Nos. 3901.00 and 3902.00);

- (b) Resins, not highly polymerised, of the coumarone-indene type (heading No. 3911.00);
- (c) Other synthetic polymers with an average of at least 5 monomer units;
- (d) Silicones (heading No. 3910.00);
- (e) Resols (heading No. 3909.00) and other prepolymers.

4. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer which predominates by weight over every other single comonomer, comonomers whose polymers fall in the same heading being regarded as constituting a single comonomer.

If no single comonomer predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

The expression "copolymers" covers all polymers in which no single monomer contributes 95% or more by weight to the total polymer content.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings Nos. 3901.00 to 3914.00, the expression "primary forms" applies only to the following forms:
- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading No. 3915.00 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 3901.00 to 3914.00).
8. For the purposes of heading No. 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purposes of heading No. 39.18, the expression "wall" or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings Nos. 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading No. 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;

- (d) Doors, windows and their frames and thresholds for doors;
- (e) Balconies, balustrades, fencing, gates and similar barriers;
- (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
- (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Note

1. Within any one heading of this Chapter, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) are to be classified in the same subheading as homopolymers of the predominant comonomer and chemically modified polymers of the kind specified in Chapter Note 5 are to be classified in the same subheading as the unmodified polymer, provided that such copolymers or chemically modified polymers are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned. Polymer blends are to be classified in the same subheading as copolymers (or homopolymers, as the case may be) of the same monomers in the same proportions.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
	I. PRIMARY FORMS			
3901.00	Polymers of ethylene, in primary forms.	5%	kg	571.0
3902.00	Polymers of propylene or of other olefins, in primary forms.	5%	kg	575.1
3903.00	Polymers of styrene, in primary forms.	5%	kg	572.0
3904.00	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	5%	kg	573.0
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	5%		
3905.001	Polymers of vinyl acetate	5%	kg	575.91
3905.009	Other	5%	kg	575.92
3906.00	Acrylic polymers in primary forms.	5%	kg	575.2
3907.00	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	5%	kg	574.0
3908.00	Polyamides in primary forms.	5%	kg	575.3
3909.00	Amino-resins, phenolic resins and polyurethanes, in primary forms.	5%	kg	575.4
3910.00	Silicones in primary forms.	5%	kg	575.93
3911.00	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	5%	kg	575.96
3912.00	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	5%	kg	575.5

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.			
3913.10	Alginic acid, its salts and esters	5%	kg	575.94
3913.90	Other	5%	kg	575.95
3914.00	Ion-exchangers based on polymers of headings Nos. 3901.00 to 39.13, in primary forms.	5%	kg	575.97
	II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
3915.00	Waste, parings and scrap, of plastics.	5%	kg	579.0
3916.00	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	5%	kg	583.0
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.			
3917.10	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	5%	kg	581.1
3917.20	Tubes, pipes and hoses, rigid:			
3917.201	PVC pipes	25%	kg	581.21
3917.209	Other	25%	kg	581.29
3917.30	Other tubes, pipes and hoses:			
3917.301	Garden hose	35%	kg	581.81(a)
3917.302	Electrical conduits and other piping, of PVC	25%	kg	581.82(a)
3917.303	Electrical conduits and other piping, other	25%	kg	581.83(a)
3917.309	Other	25%	kg	581.89(a)
3917.40	Fittings	25%	kg	581.7

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.			
3918.10	Of polymers of vinyl chloride:			
3918.101	Tiles	5%	kg	893.311
3918.109	Other	5%	kg	893.312
3918.90	Of other plastics:			
3918.901	Tiles	5%	kg	893.313
3918.909	Other	5%	kg	893.319
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.			
3919.10	In rolls of a width not exceeding 20 cm	25%	kg	582.11
3919.90	Other:			
3919.901	Having the characteristics of articles ready for use, or marked for cutting into such articles	25%	kg	582.191
3919.909	Other	25%	kg	582.199
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.			
3920.001	Having the characteristics of articles ready for use, or marked for cutting into such articles	25%	kg	582.201(b)
3920.009	Other	25%	kg	582.209(b)
39.21	Other plates, sheets, film, foil and strip, of plastics.			
3921.001	Having the characteristics of articles ready for use, or marked for cutting into such articles	25%	kg	582.901(c)
3921.009	Other	25%	kg	582.909(c)

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.			
3922.10	Baths, shower-baths and wash-basins:			
3922.101	Baths and shower-baths	5%	kg	893.211
3922.102	Wash-basins	5%	kg	893.212
3922.20	Lavatory seats and covers	5%	kg	893.213
3922.90	Other	5%	kg	893.219
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.			
3923.10	Boxes, cases, crates and similar articles:			
3923.101	Egg boxes	5%	kg	893.191
3923.109	Other	5%	kg	893.192
3923.20	Sacks and bags (including cones)	25%	kg	893.11
3923.30	Carboys, bottles, flasks and similar articles:			
3923.301	Bottles	25%	kg	893.193
3923.309	Other	5%	kg	893.194
3923.40	Spools, cops, bobbins and similar supports	5%	kg	893.195
3923.50	Stoppers, lids, caps and other closures:			
3923.501	Lids and caps	25%	kg	893.196
3923.509	Other	25%	kg	893.197
3923.90	Other:			
3923.901	Cups	5%	kg	893.198
3923.909	Other	5%	kg	893.199
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.			
3924.10	Tableware and kitchenware:			
3924.101	Cups, forks, knives, plates, spoons and tumblers	35%	kg	893.321
3924.102	Drinking straws	25%	kg	893.322
3924.109	Other	25%	kg	893.323
3924.90	Other:			
3924.901	Ashtrays, buckets, coat-hangers and dustbins	35%	kg	893.324
3924.902	Flower pots	35%	kg	893.325

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3924.909	Other	25%	kg	893.329
39.25	Builders' ware of plastics, not elsewhere specified or included.			
3925.10	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres:			
3925.101	Tanks	20%	kg	893.291
3925.109	Other	20%	kg	893.292
3925.20	Doors, windows and their frames and thresholds for doors	25%	kg	893.293
3925.30	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	25%	kg	893.294
3925.90	Other:			
3925.901	Structural elements used in ceilings or roofs	25%	kg	893.295
3925.902	Gutters	25%	kg	893.296
3925.909	Other	25%	kg	893.299
39.26	Other articles of plastics and articles of other materials of headings Nos. 3901.00 to 3914.00			
3926.10	Office or school supplies	10%	kg	893.94
3926.20	Articles of apparel or clothing accessories (including gloves)	25%	kg	848.21
3926.30	Fittings for furniture, coachwork or the like	25%	kg	893.95
3926.40	Statuettes and other ornamental articles	25%	kg	893.991
3926.90	Other:			
3926.901	Articles for use in laboratories	5%	kg	893.992
3926.902	Transmission, conveyor and elevator belts	5%	kg	893.993
3926.903	Beads, bolts, screws and washers	5%	kg	893.994
3926.904	Covers for electrical switches and outlets and similar articles	5%	kg	893.995
3926.905	Corners for suitcases, fasteners for handbags; handles	5%	kg	893.996
3926.906	Handcuffs	25%	kg	893.997
3926.907	Motor vehicle licence plates	25%	kg	893.998
3926.909	Other	25%	kg	893.999

- (a) 581.81, 581.82, 581.83 and 581.89 include 581.3, 581.4, 581.5 and 581.6.
(b) 582.201 and 582.209 include 582.21 to 582.29.
(c) 582.901 and 582.909 include 582.91 and 582.99.

CHAPTER 40

RUBBER AND ARTICLES THEREOF

Notes

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapters 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves and articles of headings Nos. 40.11 to 40.13).
3. In headings Nos. 4001.00 to 4003.00 and 40.05, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note 1 to this Chapter and in heading No. 4002.00, the expression "synthetic rubber" applies to:
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(b)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (a) Headings Nos. 4001.00 and 4002.00 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
 - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);

- (b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading No. 4001.00 or 4002.00, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
- (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading No. 4004.00, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading No. 4008.00
8. Heading No. 4010.00 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings Nos. 4001.00, 4002.00, 4003.00, 40.05 and 4008.00, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading No. 4008.00 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4001.00	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	5%	kg	231.0
4002.00	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 4001.00 with any product of this heading, in primary forms or in plates, sheets or strip.	5%	kg	232.1
4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	5%	kg	232.21
4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	5%	kg	232.22
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.			
4005.001	Sheets for tyre repair	25%	kg	621.11
4005.009	Other	5	kg	621.19
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.			
4006.10	"Camel-back" strips for retreading rubber tyres	25%	kg	621.21
4006.90	Other	5%	kg	621.29
4007.00	Vulcanised rubber thread and cord.	5%	kg	621.31
4008.00	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	25%	kg	621.34(a)

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4009.00	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	5%	kg	621.4
4010.00	Conveyor or transmission belts or belting, of vulcanised rubber.	5%	kg	629.2
40.11	New pneumatic tyres, of rubber.			
4011.10	Of a kind used on motor cars (including station wagons and racing cars)	30%	kg and No	625.1
4011.20	Of a kind used on buses or lorries	25%	kg and No	625.2
4011.30	Of a kind used on aircraft	5%	kg and No	625.3
4011.40	Of a kind used on motorcycles	5%	kg and No	625.41
4011.50	Of a kind used on bicycles	5%	kg and No	625.42
4011.90	Other:			
4011.91	Having a "herring-bone" or similar tread:			
4011.911	For tractors	Free	kg and No	625.511
4011.919	Other	5%	kg and No	625.519
4011.99	Other:			
4011.991	For tractors	Free	kg and No	625.591
4011.999	Other	5%	kg and No	625.599
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.			
4012.10	Retreaded tyres:			
4012.101	Of a kind used on motor cars (including station wagons and racing cars)	30%	kg and No	625.921
4012.102	Of a kind used on buses or lorries	30%	kg and No	625.922
4012.109	Other	5%	kg and No	625.929
4012.20	Used pneumatic tyres:			
4012.201	For retreading and remoulding	5%	kg and No	625.931
4012.209	Other	5%	kg and No	625.939
4012.90	Other	5%	kg and No	625.94
40.13	Inner tubes, of rubber.			
4013.10	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4013.101	Of a kind used on motor cars (including station wagons and racing cars)	10%	kg and No	625.911
4013.102	Of a kind used on buses or lorries	10%	kg and No	625.912
4013.20	Of a kind used on bicycles	5%	kg and No	625.913
4013.90	Other:			
4013.901	Of a kind used on motor cycles	5%	kg and No	625.914
4013.909	Other	5%	kg and No	625.919
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.			
4014.10	Sheath contraceptives	Free	kg	629.11
4014.90	Other	Free	kg	629.19
40.15	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.			
4015.10	Gloves:			
4015.11	Surgical	Free	kg and pair	848.221
4015.19	Other	10%	kg and pair	848.229
4015.90	Other:			
4015.901	Articles of apparel	10%	kg	848.291
4015.909	Other	10%	kg	848.299
40.16	Other articles of vulcanised rubber other than hard rubber.			
4016.10	Of cellular rubber	25%	kg	629.92
4016.90	Other:			
4016.91	Floor coverings and mats	25%	kg	629.991
4016.92	Erasers	10%	kg	629.992
4016.93	Gaskets, washers and other seals	25%	kg	629.993
4016.94	Boat or dock fenders, whether or not inflatable	25%	kg	629.994
4016.95	Other inflatable articles	25%	kg	629.995
4016.99	Other:			
4016.991	Rubber bands	5%	kg	629.996
4016.999	Other	25%	kg	629.999

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
40.17	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.			
4017.001	Hard rubber (for example, ebonite), in all forms, including waste and scrap	5%	kg	629.911
4017.002	Articles of hard rubber	5%	kg	629.912

(a) 621.34 includes 621.32 and 621.33.

SECTION VIII

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

CHAPTER 41

**RAW HIDES AND SKINS (OTHER THAN FURSKINS)
AND LEATHER**

Notes

1. This Chapter does not cover:
 - (a) Parings or similar waste, of raw hides or skins (heading No. 05.11);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading No. 0505.00 or 67.01; or
 - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.
2. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading No. 4111.00.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
41.01	Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			
4101.001	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved	5%	kg	211.2
4101.009	Other hides and skins of bovine or equine animals	5%	kg	211.1
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.			
4102.10	With wool on	5%	kg	211.6
4102.20	Without wool on	5%	kg	211.7
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.		kg	
4103.10	Of goats or kids	5%	kg	211.4
4103.20	Of reptiles	5%	kg	211.991
4103.90	Other	5%	kg	211.999
41.04	Leather of bovine or equine animals, without hair on, other than leather of heading No. 4108.00 or 4109.00.			
4104.001	Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6m ²)	**	kg	611.3

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4104.009	Other bovine leather and equine leather	5%	kg	611.4
4105.00	Sheep or lamb skin leather, without wool on, other than leather of heading No. 4108.00 or 4109.00.	5%	kg	611.5
4106.00	Goat or kid skin leather, without hair on, other than leather of heading No. 4108.00 or 4109.00.		kg	611.6
4107.00	Leather of other animals, without hair on, other than leather of heading No. 4108.00 or 4109.00.	5%	kg	611.7
4108.00	Chamois (including combination chamois) leather.	..	kg	611.81
4109.00	Patent leather, and patent laminated leather; metallised leather.	5%	kg	611.83
4110.00	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	5%	kg	211.91
4111.00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5%	kg	611.2

CHAPTER 42

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

Notes

1. This Chapter does not cover:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading No. 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);
 - (c) Made up articles of netting (heading No. 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading No. 6602.00;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading No. 7117.00);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading No. 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading No. 96.06.

2. In addition to the provisions of Note 1 above, heading No. 42.02 does not cover:
 - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);
 - (b) Articles of plaiting materials (heading No. 46.02);
 - (c) Articles of precious metal, of metal clad with precious metal, of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed)(Chapter 71).

 3. For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 91.13).
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Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	25%	kg	612.2
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials.			
4202.10	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
4202.101	Suit-cases, travelling-bags and brief-cases, of leather	35%	kg and No	831.201(a)
4202.102	Suit-cases, of other materials	30%	kg and No	831.202(a)
4202.103	Travelling-bags and brief-cases, of other materials		kg and No	831.203(a)
4202.109	Other	25%	kg and No	831.209(a)
4202.20	Handbags, whether or not with shoulder strap, including those without handle:			
4202.201	Of leather	35%	kg and No	831.11
4202.209	Other	30%	kg and No	831.19
4202.30	Articles of a kind normally carried in the pocket or in the handbag:			
4202.301	Purses, spectacle cases and wallets, of leather	35%	kg and No	831.911
4202.302	Purses, spectacle cases and wallets, of other materials	35%	kg and No	831.912
4202.309	Other	25%	kg and No	831.919

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4202.90	Other:			
4202.901	Of leather	25%	kg and No	831.991
4202.909	Other	25%	kg and No	831.999
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.			
4203.10	Articles of apparel	25%	kg	848.11
4203.20	Gloves, mittens and mitts:			
4203.21	Specially designed for use in sports	20%	kg and pair	894.77
4203.29	Other:			
4203.291	Industrial gloves	20%	kg and pair	848.121
4203.299	Other	25%	kg	848.129
4203.30	Belts and bandoliers	25%	kg	848.13
4203.40	Other clothing accessories	25%	kg	848.19
4204.00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.			
		5%	kg	612.1
4205.00	Other articles of leather or of composition leather.			
		25%	kg	612.9
4206.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.			
		5%	kg	899.91

(a) 831.201 to 831.203 and 831.209 include 831.21, 831.22 and 831.29.

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Notes

1. Throughout the Nomenclature references to "furskins", other than to raw furskins of heading No. 4301.00, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading No. 0505.00 or 67.01);
 - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1(c) to that Chapter);
 - (c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading No. 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading No. 43.03 or 43.04 as the case may be.

5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No. 58.01 or 60.01).
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Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4301.00	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03.	5%	kg	212.0
4302.00	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03.	5%	kg	613.0
43.03	Articles of apparel, clothing accessories and other articles of furskin			
4303.001	Articles and accessories for use in machinery or mechanical appliances or for industrial purposes.	5%	kg	848.311
4303.009	Other	25%	kg	848.319
43.04	Artificial fur and articles thereof.			
4304.001	Artificial fur	5%	kg	848.321
4304.002	Articles	25%	kg	848.322

SECTION IX

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

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

Notes

1. This Chapter does not cover:
 - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.11);
 - (b) Bamboos or other plaiting materials of heading No. 1401.00;
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No. 14.04);
 - (d) Activated charcoal (heading No. 38.02);
 - (e) Articles of heading No. 42.02;
 - (f) Goods of Chapter 46;
 - (g) Footwear or parts thereof of Chapter 64;
 - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - (ij) Goods of heading No. 6808.00;

- (k) Imitation jewellery of heading No. 7117.00;
 - (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (n) Parts of firearms (heading No. 9305.00);
 - (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading No. 96.03; or
 - (r) Articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
 3. Headings Nos. 4414.00 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
 4. Products of heading No. 44.10, 4411.00 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading No. 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
 6. For the purposes of this Chapter and subject to Notes 1 (b) and 1 (f) above, any reference to "wood" applies also to bamboo and other materials of a woody nature.
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Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.			
4401.10	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	20%	kg	245.01
4401.20	Wood in chips or particles	5%	kg	246.1
4401.30	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	25%	kg	246.2
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	25%	kg	245.02
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			
4403.001	Of coniferous species, treated with paint, stains, creosote or other preservatives	5%	kg and m ³	247.31
4403.002	Of mahogany, treated with paint stains, creosote and other preservatives	5%	kg and m ³	247.32
4403.003	Of other non-coniferous species, treated with paint, stains, creosote and other preservatives	20%	kg and m ³	247.33
4403.004	Other, coniferous species	5%	kg and m ³	247.4
4403.005	Other, mahogany	5%	kg and m ³	247.501(a)
4403.006	Other, non-coniferous species	20%	kg and m ³	247.502(a)
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4404.001	Split poles, piles, pickets, stakes and sticks, of wood	25%	kg	634.911
4404.009	Other	5%	kg	634.919
4405.00	Wood wool; wood flour	5%	kg	634.93
4406.00	Railway or tramway sleepers (cross-ties) of wood.	25%	kg and m³	248.1
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm.			
4407.001	Pitch-pine	5%	kg and m ³	248.21
4407.002	Other, coniferous	5%	kg and m ³	248.29
4407.003	Caribbean cedar (cedrela odorata)	25%	kg and m ³	248.41
4407.004	Greenheart	25%	kg and m ³	248.42
4407.005	Mahogany	5%	kg and m ³	248.43
4407.006	Mora	25%	kg and m ³	248.44
4407.009	Other	25%	kg and m ³	248.49
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm.			
4408.001	Veneer sheets and sheets for plywood	5%	kg and m ³	634.11
4408.009	Other	25%	kg and m ³	634.19
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4409.10	Coniferous:			
4409.101	Pitch-pine	5%	Kg and m ³	248.31
4409.109	Other	5%	kg and m ³	248.39
4409.20	Non-coniferous:			
4409.201	Caribbean cedar (cedrela odorata)	25%	kg and m ³	248.51
4409.202	Greenheart	25%	kg and m ³	248.52
4409.203	Mahogany	5%	kg and m ³	248.53
4409.204	Mora	25%	kg and m ³	248.54
4409.209	Other	25%	kg and m ³	248.59
44.10	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.			
4410.10	Of wood	5%	kg	634.22
4410.90	Of other ligneous materials	5%	kg	634.23
4411.00	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	5%	kg	634.5
44.12	Plywood, veneered panels and similar laminated wood.			
4412.001	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness	20%	kg and m ³	634.3
4412.009	Other	5%	kg and m ³	634.4
4413.00	Densified wood, in blocks, plates, strips or profile shapes.	5%	kg	634.21
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.	25%	kg	635.41

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood.			
4415.10	Cases, boxes, crates, drums and similar packings; cable-drums	5%	kg	635.11
4415.20	Pallets, box pallets and other load boards	35%	kg	635.12
44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.			
4416.001	Casks, barrels and puncheons, of oak	5%	kg	635.21
4416.009	Other	5%	kg	635.29
44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.			
4417.001	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels	25%	kg	635.911
4417.002	Tools, tool bodies and other tool handles	5%	kg	635.912
4417.003	Broom or brush bodies	5%	kg	635.913
4417.009	Other	5%	kg	635.919
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.			
4418.10	Windows, French-windows and their frames	20%	kg	635.31

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4418.20	Doors and their frames and thresholds	20%	kg	635.32
4418.30	Parquet panels	25%	kg	635.391
4418.40	Shuttering for concrete constructional work	25%	kg	635.392
4418.50	Shingles and shakes:			
4418.501	Shingles	25%	kg and thousand shingles	635.331
4418.502	Shakes	25%	kg	635.332
4418.90	Other:			
4418.901	Cellular wood panels, whether or not faced with based metal	5%	kg	635.393
4418.909	Other	25%	kg	635.399
4419.00	Tableware and kitchenware, of wood.	35%	kg	635.42
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.			
4420.10	Statuettes and other ornaments, of wood:			
4420.101	Wall plaques	35%	kg	635.491
4420.109	Other	35%	kg	635.492
4420.90	Other:			
4420.901	Wood marquetry and inlaid wood	35%	kg and m ³	635.493
4420.909	Other	35%	kg	635.499
44.21	Other articles of wood.			
4421.10	Clothes hangers	35%	kg	635.991
4421.90	Other:			
4421.901	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	35%	kg	635.992
4421.902	Roller blinds, rollers for spring blinds; spigots; wooden pegs and pins for footwear	35%	kg	635.993

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
4421.903	Letters, figures, moulding patterns, templates; paving blocks; trellises and fencing panels; Venetian and other blinds; labels for horticulture; dowel pins	25%	kg	635.994
4421.904	Capacity measures; ladders and steps	25%	kg	635.995
4421.905	Match splints	25%	kg	635.996
4421.909	Other	35%	kg	635.999

(a) 247.501 and 247.502 include 247.51 and 247.52

CHAPTER 45**CORK AND ARTICLES OF CORK****Note**

1. This Chapter does not cover:
 - (a) Footwear or parts of footwear of Chapter 64;
 - (b) Headgear or parts of headgear of Chapter 65; or
 - (c) Articles of Chapter 95 (for example, toys, games, sports requisites).
-

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.			
4501.10	Natural cork, raw or simply prepared	5%	kg	244.03
4501.90	Other	5%	kg	244.04
4502.00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	5%	kg	244.02
45.03	Articles of natural cork.			
4503.001	Discs, washers and wafers for lining crown corks and other closures for bottles, jars and the like; stoppers including blanks with rounded edges	25%	kg	633.101(a)
4503.002	Bath, table, typewriter and other mats	25%	kg	633.102(a)
4503.003	Lifebuoys	Free	kg	633.103(a)
4503.009	Other	5%	kg	633.109(a)
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.			
4504.001	Agglomerated cork	5%	kg	633.201(b)
4504.002	Bottle corks and stoppers	5%	kg	633.202(b)
4504.009	Other articles of agglomerated cork	5%	kg	633.209(b)

- (a) 633.101, 633.102, 633.103 and 633.109 include 633.11 and 633.19.
(b) 633.201, 633.202 and 633.209 include 633.21 and 633.29.

CHAPTER 46

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

Notes

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, raffia, narrow leaves or strips cut from broad leaves) or bark, unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This Chapter does not cover:
 - (a) Wall coverings of heading No. 4814.00;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading No. 56.07);
 - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
 - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
 - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
3. For the purposes of heading No. 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).			
4601.10	Plaits and similar products of plaiting materials, whether or not assembled into strips	5%	kg	899.73
4601.20	Mats, matting and screens of vegetable materials	35%	kg	899.74
4601.90	Other:			
4601.901	Straw envelopes for bottles	35%	kg	899.791
4601.909	Other	5%	kg	899.799
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.			
4602.001	Handbags	35%	kg and No	899.711
4602.009	Other	35%	kg	899.719

SECTION X

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

CHAPTER 47

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC
MATERIAL; WASTE AND SCRAP OF PAPER
OR PAPERBOARD**

Note

1. For the purposes of heading No. 4702.00, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4701.00	Mechanical wood pulp.	5%	kg	251.2
4702.00	Chemical wood pulp, dissolving grades.	5%	kg	251.3
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.	5%		
4703.10	Unbleached	5%	kg	251.4
4703.20	Semi-bleached or bleached	5%	kg	251.5
47.04	Chemical wood pulp, sulphite, other than dissolving grades.	5%		
4704.10	Unbleached	5%	kg	251.61
4704.20	Semi-bleached or bleached	5%	kg	251.62
4705.00	Semi-chemical wood pulp.	5%	kg	251.91
47.06	Pulps of other fibrous cellulosic material.	5%		
4706.10	Cotton linters pulp	5%	kg	251.921
4706.90	Other:			
4706.901	Pulp of bagasse	5%	kg	251.922
4706.909	Other	5%	kg	251.929
4707.00	Waste and scrap of paper or paperboard.	5%	kg	251.1

CHAPTER 48

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

Notes

1. This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading No. 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading No. 34.01), or with polishes, creams or similar preparations (heading No. 34.05);
 - (e) Sensitised paper or paperboard of headings Nos. 37.01 to 37.04.00;
 - (f) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No. 48.14.00 (Chapter 39);
 - (g) Articles of heading No. 42.02 (for example, travel goods);
 - (h) Articles of Chapter 46 (manufactures of plaiting material);
 - (ij) Paper yarn or textile articles of paper yarn (Section XI);
 - (k) Articles of Chapter 64 or Chapter 65;
 - (l) Abrasive paper or paperboard (heading No. 68.05) or paper- or paperboard-backed mica (heading No. 68.14.00) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

- (m) Metal foil backed with paper or paperboard (Section XV);
 - (n) Articles of heading No. 92.09; or
 - (o) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
2. Subject to the provisions of Note 6, headings Nos. 4801.00 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed, for example, by coating or impregnation.
3. In this Chapter the expressing "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical process, unsized or very lightly sized, having a smoothness on each side not exceeding 200 seconds Bekk, weighing not less than 40 g per square metre and not more than 57 g per square metre and having an ash content by weight not exceeding 8%.
4. In addition to hand-made paper and paperboard, heading No. 48.02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m²:

- (a) containing 10% or more of fibres obtained by a mechanical process, and
 - 1. weighing not more than 80 g/m², or
 - 2. coloured throughout the mass; or

- (b) containing more than 8% ash, and
 - 1. weighing not more than 80 g/m², or
 - 2. coloured throughout the mass; or
- (c) containing more than 3% ash and having a brightness of 60% or more ^(*); or
- (d) containing more than 3% but not more than 8% ash, having a brightness less than 60% ^(*), and a burst index equal to or less than 2.5 kPa/g/m²; or
- (e) containing 3% ash or less, having a brightness of 60% or more ^(*) and a burst index equal to or less than 2.5 kPa/g/m².

For paper or paperboard weighing more than 150 g/m².

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more ^(*), and
 - 1. a caliper of 225 micrometres (microns) or less, or
 - 2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or
- (c) having a brightness of less than 60% ^(*), a caliper of 254 micrometres (microns) or less and an ash content more than 8%.

Heading No. 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

5. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

(*) Brightness is to be measured by the Elrepho, GE or any equivalent internationally recognised brightness testing method.

6. Paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings Nos. 4801.00 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
7. Headings Nos. 4801.00, 48.02, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
- (a) in strips or rolls of a width exceeding 15 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 6, in heading No. 48.02.

8. For the purposes of heading No.4814.00, the expression "wallpaper and similar wall coverings" applies only to:
- (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

- (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
- (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading No. 4815.00.

9. Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
10. Heading No. 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
11. Except for the goods of heading No. 4814.00 or 4821.00, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4801.00	Newsprint, in rolls or sheets.	Free	kg	641.1
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 4801.00 or 48.03; hand-made paper and paperboard.			
4802.001	Paper for use in the printing industry	Free	kg	641.281(a)
4802.002	Hand-made paper and paperboard	5%	kg	641.21
4802.003	Writing and printing paper	5%	kg	641.282(a)
4802.009	Other	5%	kg	641.289(a)
48.03	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.			
4803.001	Wadding	5%	kg	641.631
4803.002	Toilet or facial tissue stock	5%	kg	641.632
4803.009	Other	5%	kg	641.639
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.	5%		
4804.001	Wrapping and packing paper	5%	kg	641.401(b)
4804.002	Other kraft paper	5%	kg	641.402(b)
4804.003	Kraft paperboard	5%	kg	641.409(b)

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
48.05	Other uncoated paper and paperboard, in rolls or sheets.			
4805.001	Paper	5%	kg	641.591(c)
4805.002	Paperboard	5%	kg	641.592(c)
4806.00	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	5%	kg	641.53
48.07	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.			
4807.10	Paper and paperboard, laminated internally with bitumen, tar or asphalt	5%	kg	641.91
4807.90	Other	5%	kg	641.92
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 48.03 or 48.18.			
4808.10	Corrugated paper and paperboard, whether or not perforated:			
4808.101	Corrugated paperboard with glued flat surface sheets	5%	kg	641.641
4808.109	Other	5%	kg	641.649
4808.20	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	5%	kg	641.61
4808.30	Other kraft paper, creped or crinkled, whether or not embossed or perforated	5%	kg	641.62
4808.90	Other	5%	kg	641.69

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4809.00	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	5%	kg	641.31
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets.			
4810.001	Paper and paperboard of a kind used for writing, printing or other graphic purposes	5%	kg	641.35(d)
4810.009	Other	5%	kg	641.74(e)
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading 48.03, 4809.00, 48.10 or 48.18.			
4811.10	Tarred, bituminised or asphalted paper and paperboard	5%	kg	641.73
4811.20	Gummed or adhesive paper and paperboard	5%	kg	641.78
4811.30	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives)	5%	kg	641.71(f)
4811.40	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	5%	kg	641.791

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	5%	kg	641.792
4812.00	Filter blocks, slabs and plates, of paper pulp.	5%	kg	641.93
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.			
4813.10	In the form of booklets or tubes	5%	kg	642.41
4813.20	In rolls of a width not exceeding 5 cm	5%	kg	642.42
4813.90	Other	5%	kg	641.55
4814.00	Wallpaper and similar wall coverings; window transparencies of paper.	25%	kg	641.94
4815.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	25%	kg and m ²	659.11
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 4809.00), duplicator stencils and offset plates, of paper, whether or not put up in boxes.			
4816.10	Carbon or similar copying papers	25%	kg	642.421
4816.20	Self-copy paper	5%	kg	642.422
4816.30	Duplicator stencils	5%	kg	642.423
4816.90	Other	5%	kg	642.429
48.17	Envelopes, letter cards, plain post-cards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.			
4817.10	Envelopes	25%	kg	642.21
4817.20	Letter cards, plain postcards and correspondence cards	35%	kg	642.22

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4817.30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	35%	kg	642.23
48.18	Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.			
4818.10	Toilet paper	35%	kg	642.43
4818.20	Handkerchiefs, cleansing or facial tissues and towels	35%	kg	642.941
4818.30	Tablecloths and serviettes:			
4818.301	Tablecloths	25%	kg	642.942
4818.302	Serviettes	35%	kg	642.943
4818.40	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:			
4818.401	Sanitary towels and tampons	20%	kg	642.951
4818.402	Napkins and napkin liners for babies	20%	kg	642.952
4818.409	Other	25%	kg	642.959
4818.50	Articles of apparel and clothing accessories	35%	kg	642.944
4818.90	Other	35%	kg	642.949
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.			
4819.10	Cartons, boxes and cases, of corrugated paper or paperboard	25%	kg	642.11
4819.20	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	35%	kg	642.12
4819.30	Sacks and bags, having a base of a width of 40 cm or more:			
4819.301	Unprinted	5%	kg	642.131

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.			
4823.10	Gummed or adhesive papers, in strips or rolls	25%	kg	642.44
4823.20	Filter paper and paperboard	5%	kg	642.45
4823.30	Cards, not punched, for punch card machines, whether or not in strips	5%	kg	642.92
4823.40	Rolls, sheets and dials, printed for self-recording apparatus	5%	kg	642.991
4823.50	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	35%	kg	642.48
4823.60	Trays, dishes, plates, cups and the like, of paper or paperboard	35%	kg	642.93
4823.70	Moulded or pressed articles of paper pulp	5%	kg	642.992
4823.90	Other:			
4823.901	Dress patterns, of paper	Free	kg	642.993
4823.909	Other	5%	kg	642.999

- (a) 641.281, 641.282 and 641.289 include 641.22 to 641.27 and 641.29
- (b) 641.401, 641.402 and 641.409 include 641.41, 641.42 and 641.46 to 641.48.
- (c) 641.591 and 641.592 include 641.51, 641.52, 641.54 and 641.56 to 641.59.
- (d) 641.35 includes 641.32 to 641.34.
- (e) 641.74 includes 641.74 to 641.77.
- (f) 641.71 includes 641.71 and 641.72.

CHAPTER 49

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

Notes

1. This Chapter does not cover:
 - (a) Photographic negatives or positives on transparent bases (Chapter 37);
 - (b) Maps, plans or globes, in relief, whether or not printed (heading No. 9023.00);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading No. 9702.00), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No. 9704.00, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of a computer, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading No. 49.01, whether or not containing advertising material.
4. Heading No. 49.01 also covers:
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and

- (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or apart of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11.

5. Subject to Note 3 to this Chapter, heading No. 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading No. 49.11.
6. For the purposes of heading No. 4903.00, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			
4901.10	In single sheets, whether or not folded:			
4901.101	Brochures, pamphlets and leaflets	Free	kg	892.151
4901.109	Other	Free	kg	892.159
4901.90	Other:			
4901.91	Dictionaries and encyclopaedias, and serial instalments thereof	Free	kg	892.16
4901.99	Other:			
4901.991	Brochures, pamphlets and leaflets	Free	kg	892.191
4901.999	Other	Free	kg	892.199
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.			
4902.001	Newspapers	Free	kg	892.201(a)
4902.009	Other	Free	kg	892.209(a)
4903.00	Children's picture, drawing or colouring books.	Free	kg	892.12
4904.00	Music, printed or in manuscript, whether or not bound or illustrated.	Free	kg	892.85
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.			
4905.10	Globes	Free	kg	892.141
4905.90	Other:			
4905.91	In book form	Free	kg	892.13
4905.99	Other	Free	kg	892.149
4906.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	Free	kg	892.80

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
49.07	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.			
4907.001	Unused postage, revenue or similar stamps	Free	kg	892.831
4907.002	Bank and currency notes	Free	kg	892.832
4907.003	Cheque forms	35%	kg	892.833
4907.009	Other	35%	kg	892.839
4908.00	Transfers (decalcomanias).	5%	kg	892.41
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings			
4909.001	Printed or illustrated postcards	35%	kg	892.421
4909.009	Other	35%	kg	892.429
4910.00	Calendars of any kind, printed, including calendar blocks.	35%	kg	892.84
49.11	Other printed matter, including printed pictures and photographs.			
4911.001	Microcopies, anatomical, botanical and other instrumental charts and diagrams	5%	kg	892.881(b)
4911.002	Schematic maps	10%	kg	892.882(b)
4911.003	Calendar backs and window transparencies	25%	kg	892.883(b)
4911.009	Other	35%	kg	892.889(b)

(a) 892.201 and 892.209 include 892.21 and 892.29.

(b) 892.881, 892.882, 892.883, 892.889 include 892.86, 892.87 and 892.89.

SECTION XI

TEXTILE AND TEXTILE ARTICLES

Notes

1. This Section does not cover:

- (a) Animal brush making bristles or hair (heading No. 0502.00); horsehair or horsehair waste (heading No. 0503.00);
- (b) Human hair or articles of human hair (heading No. 0501.00, 6703.00 or 6704.00), except straining cloth of a kind commonly used in oil presses or the like (heading No. 5911.00);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading No. 2524.00 or articles of asbestos or other products of heading No. 6812.00 or 68.13;
- (e) Articles of heading No. 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials);
- (f) Sensitised textiles of headings Nos. 37.01 to 3704.00;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (i) ~~Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated,~~

- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading No. 43.03 or 43.04;
 - (l) Articles of textile materials of heading No. 4201.00 or 42.02;
 - (m) Products or articles of Chapter 48 (for example, cellulose wadding);
 - (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - (o) Hair-nets or other headgear or parts thereof of Chapter 65;
 - (p) Goods of Chapter 67;
 - (q) Abrasive-coated textile material (heading No. 68.05) and also carbon fibres or articles of carbon fibres of heading No. 6815.00;
 - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings); or
 - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets).
2. (A) Goods classifiable in Chapters 50 to 55 or in heading No. 5809.00 or 5902.00 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
- (B) For the purposes of the above rule:
- (a) Gimped horsehair yarn (heading No. 5110.00) and metallised yarn (heading No. 5605.00) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

- (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
 - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man-made fibres (including yarn of two or more nonofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (d) Of coir, consisting of three or more piles;
 - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
 - (f) Reinforced with metal thread.

- (B) Exceptions:
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
 - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - (c) Silk worm gut of heading No. 5006.00, and monofilaments of Chapter 54;
 - (d) Metallised yarn of heading No. 5605.00; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and
 - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading No. 5606.00.
4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn;
or
 - (ii) 125 g in other cases;
 - (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;

- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
- (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached:
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - (d) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, reeled in the form of cocoons for ambroidery looms).

5. For the purposes of headings Nos. 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:

- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
- (b) Dressed; and
- (c) With a final "Z" twist.

6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

Single yarn of nylon or other polyamides, or of polyesters.....60 cN/tex

Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters.....53 cN/tex

Single, multiple (folded) or cabled yarn of viscose rayon.....27 cN/tex.

7. For the purposes of this Section, the expression "made-up" means:

- (a) Cut otherwise than into squares or rectangles;
- (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scraf squares, blankets);
- (c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics, the cut edges of which have been prevented from unravelling by whipping or by other simple means;
- (d) Cut to size and having undergone a process of drawn thread work;

- (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - (f) Knitted or crocheted to shape, presented in the form of a number of items in the length.
8. Chapters 50 to 55 and, except where the context otherwise requires, Chapters 56 to 60, do not apply to goods made up within the meaning of Note 7 above. Chapters 50 to 55 do not apply to goods of Chapters 56 to 59.
 9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
 10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
 11. For the purposes of this Section, the expression "impregnated" includes "dipped".
 12. For the purposes of this Section, the expression "polyamides" includes "aramids".
 13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale.

Subheading Notes

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

- (a) **Elastomeric yarn**

Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length,

(b) **Unbleached yarn**

Yarn which:

- (i) has the natural colour of its constituent fibres has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(c) **Bleached yarn**

Yarn which:

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(d) **Coloured (dyed or printed) yarn**

Yarn which:

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(e) **Unbleached woven fabric**

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(f) **Bleached woven fabric**

Woven fabric which:

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

(g) **Dyed woven fabric**

Woven fabric which:

- (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- (ii) consists of coloured yarn of a single uniform colour.

(h) **Woven fabric of yarns of different colours**

Woven fabric (other than printed woven fabric) which:

- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
- (ii) consists of unbleached or bleached yarn and coloured yarn; or
- (iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration).

(ij) **Printed woven fabric**

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

(k) **Plain weave**

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 of this Section for the classification of a product of Chapters 50 to 55 consisting of the same textile materials.

(B) For the application of this rule:

- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
 - (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
 - (c) in the case of embroidery of heading No. 5810.00 only the ground fabric shall be taken into account. However, embroidery without visible ground shall be classified with reference to the embroidering threads alone.
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CHAPTER 50

SILK

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
5001.00	Silk-worm cocoons suitable for reeling.	5%	kg	261.41
5002.00	Raw silk (not thrown).	5%	kg	261.3
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).			
5003.10	Not carded or combed	5%	kg	261.42
5003.90	Other	5%	kg	261.49
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	5%	kg	651.92
5005.00	Yarn spun from silk waste, not put up for retail sale.	5%	kg	651.93
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	5%	kg	651.94
5007.00	Woven fabrics of silk or of silk waste.	5%	kg and m ²	654.1

CHAPTER 51

WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR
YARN AND WOVEN FABRIC

Note

1. Throughout the Nomenclature:
 - (a) "Wool" means the natural fibre grown by sheep or lambs;
 - (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
 - (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading No. 0502.00) and horsehair (heading No. 0503.00).
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Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
51.01	Wool, not carded or combed.			
5101.10	Greasy, including fleece-washed wool	5%	kg	268.1
5101.20	Degreased, not carbonised	5%	kg	268.21
5101.30	Carbonised	5%	kg	268.29
51.02	Fine or coarse animal hair, not carded or combed.			
5102.10	Fine animal hair	5%	kg	268.3
5102.20	Coarse animal hair	5%	kg	268.59
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.			
5103.001	Noils of wool or of fine animal hair	5%	kg	268.63
5103.009	Other	5%	kg	268.69
5104.00	Garnetted stock of wool or of fine or coarse animal hair.	5%	kg	268.62
5105.00	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	5%	kg	268.7
5106.00	Yarn of carded wool, not put up for retail sale.	5%	kg	651.12(a)
5107.00	Yarn of combed wool, not put up for retail sale.	5%	kg	651.13(b)
5108.00	Yarn of fine animal hair (carded or combed), not put up for retail sale.	5%	kg	651.14
5109.00	Yarn of wool or of fine animal hair, put up for retail sale.	5%	kg	651.16(c)
5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	5%	kg	651.15

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
5111.00	Woven fabrics of carded wool or of carded fine animal hair.	5%	kg and m ²	654.71(d)
5112.00	Woven fabrics of combed wool or of combed fine animal hair.	5%	kg and m ²	654.72(d)
5113.00	Woven fabrics of coarse animal hair or of horsehair.	5%	kg and m ²	654.92

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- (a) 651.12 includes 651.12 and 651.17
 - (b) 651.13 includes 651.13 and 651.18
 - (c) 651.16 includes 651.16 and 651.19
 - (d) 654.71 and 654.72 include 654.2, 654.31, 654.32, 654.33 and 654.34.

CHAPTER 52

COTTON

Subheading Note

1. For the purposes of subheadings Nos. 5209.401 and 5211.401, the expression "denim" means fabrics of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are dyed blue and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of blue than that of the warp yarns.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
52.01	Cotton, not carded or combed.			
5201.001	Sea Island cotton	5%	kg	263.11
5201.009	Other	5%	kg	263.19
5202.00	Cotton waste (including yarn waste and garnetted stock).	5%	kg	263.3
5203.00	Cotton, carded or combed.	5%	kg	263.4
52.04	Cotton sewing thread, whether or not put up for retail sale.			
5204.10	Not put up for retail sale	5%	kg	651.21
5204.20	Put up for retail sale	5%	kg	651.22
5205.00	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	5%	kg	651.33
5206.00	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put for retail sale.	5%	kg	651.34
52.07	Cotton yarn (other than sewing thread) put up for retail sale.			
5207.10	Containing 85% or more by weight of cotton	5%	kg	651.31
5207.90	Other	5%	kg	651.32
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² .			
5208.10	Unbleached:			
5208.101	Sea Island cotton	5%	kg and m ²	652.211
5208.109	Other	5%	kg and m ²	652.219
5208.20	Bleached:			
5208.201	Sea Island cotton	5%	kg and m ²	652.311
5208.209	Other	5%	kg and m ²	652.319
5208.30	Dyed:			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
5208.301	Sea Island cotton	5%	kg and m ²	652.321
5208.309	Other	5%	kg and m ²	652.329
5208.40	Of yarns of different colours:			
5208.401	Sea Island cotton	5%	kg and m ²	652.331
5208.409	Other	5%	kg and m ²	652.339
5208.50	Printed:			
5208.501	Sea Island cotton	5%	kg and m ²	652.341
5208.509	Other	5%	kg and m ²	652.349
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² .	5%		
5209.10	Unbleached:			
5209.101	Sea Island cotton	5%	kg and m ²	652.221
5209.109	Other	5%	kg and m ²	652.229
5209.20	Bleached:			
5209.201	Sea Island cotton	5%	kg and m ²	652.411
5209.209	Other	5%	kg and m ²	652.419
5209.30	Dyed:			
5209.301	Sea Island cotton	5%	kg and m ²	652.421
5209.309	Other	5%	kg and m ²	652.429
5209.40	Of yarns of different colours:			
5209.401	Denim	5%	kg and m ²	652.43
5209.402	Sea Island cotton	5%	kg and m ²	652.441
5209.409	Other	5%	kg and m ²	652.449
5209.50	Printed:			
5209.501	Sea Island cotton	5%	kg and m ²	652.451
5209.509	Other	5%	kg and m ²	652.459
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² .	5%		
5210.10	Unbleached	5%	kg and m ²	652.23
5210.20	Bleached	5%	kg and m ²	652.51
5210.30	Dyed	5%	kg and m ²	652.52
5210.40	Of yarns of different colours	5%	kg and m ²	652.53
5210.50	Printed	5%	kg and m ²	652.54

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² .			
5211.10	Unbleached	5%	kg and m ²	652.24
5211.20	Bleached	5%	kg and m ²	652.61
5211.30	Dyed	5%	kg and m ²	652.62
5211.40	Of yarns of different colours:			
5211.401	Denim	5%	kg and m ²	652.63
5211.409	Other	5%	kg and m ²	652.64
5211.50	Printed	5%	kg and m ²	652.65
52.12	Other woven fabrics of cotton.			
5212.001	Unbleached	5%	kg and m ²	652.27 (a)
5212.002	Bleached	5%	kg and m ²	652.901 (b)
5212.003	Dyed	5%	kg and m ²	652.902 (b)
5212.004	Of yarns of different colours	5%	kg and m ²	652.903 (b)
5212.005	Printed	5%	kg and m ²	652.904 (b)

(a) 652.27 includes 652.25 and 652.26

(b) 652.901, 652.902, 652.903 and 652.904 include 652.91 to 652.98

CHAPTER 53

OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN
AND WOVEN FABRICS OF PAPER YARN

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).			
5301.10	Flax, raw or retted	5%	kg	265.11
5301.20	Flax, broken, scutched, hackled or otherwise processed, but not spun	5%	kg	265.12
5301.30	Flax tow and waste	5%	kg	265.13
53.02	True hemp (<i>Cannabis sativa</i> L.) raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).			
5302.10	True hemp, raw or retted	5%	kg	265.21
5302.90	Other	5%	kg	265.29
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).			
5303.10	Jute and other textile bast fibres, raw or retted	5%	kg	264.1
5303.90	Other	5%	kg	264.9
53.04	Sisal and other textile fibres of the genus <i>Agave</i> , raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).			
5304.10	Sisal and other textile fibres of the genus <i>Agave</i> , raw	5%	kg	265.41
5304.90	Other	5%	kg	265.49

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
53.05	Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).			
5305.001	Coconut fibres (coir) raw	5%	kg	265.71
5305.002	Coconut fibres (coir) processed	5%	kg	265.791
5305.003	Abaca (Manila hemp) raw	5%	kg	265.51
5305.004	Abaca (Manila hemp) processed	5%	kg	265.591
5305.005	Other vegetable textile fibres, raw or processed but not spun	5%	kg	265.801(a)
5305.006	Waste of coconut fibres (including yarn waste and garnetted stock)	5%	kg	265.799
5305.007	Waste of abaca Manila hemp (including yarn waste and garnetted stock)	5%	kg	265.599
5305.009	Other	5%	kg	265.809(a)
53.06	Flax yarn.			
5306.001	Not put up for retail sale	5%	kg	651.961
5306.002	Put up for retail sale	5%	kg	651.962
5307.00	Yarn of jute or of other textile bast fibres of heading No. 53.03.	5%	kg	651.97
5308.00	Yarn of other vegetable textile fibres; paper yarn.	5%	kg	651.99
5309.00	Woven fabrics of flax.	5%	kg and m ²	654.4
5310.00	Woven fabrics of jute or of other textile bast fibres of heading No. 53.03.	5%	kg and m ²	654.5
5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	5%	kg and m ²	654.93

(a) 265.801 and 265.809 include 265.81 and 265.89

CHAPTER 54

MAN-MADE FILAMENTS

Notes

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
 - (a) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
 - (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean:
synthetic: fibres as defined at (a); artificial : fibres as defined at (b).

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2. Headings Nos. 54.02 and 5403.00 do not apply to synthetic or artificial filament tow of Chapter 55.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.			
5401.10	Of synthetic filaments:			
5401.101	Not put up for retail sale	5%	kg	651.411
5401.102	Put up for retail sale	5%	kg	651.412
5401.20	Of artificial filaments:			
5401.201	Not put up for retail sale	5%	kg	651.421
5401.202	Put up for retail sale	5%	kg	651.422
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.			
5402.001	Textured yarn	5%	kg	651.5
5402.009	Other	5%	kg	651.66(a)
5403.00	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.			
5404.00	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	5%	kg	651.88
5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	5%	kg	651.77

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale.			
5406.10	Synthetic filament yarn	5%	kg	651.61
5406.20	Artificial filament yarn	5%	kg	651.71
5407.00	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 5404.00.	5%	kg and m ²	653.1
5408.00	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 5405.00.	5%	kg and m ²	653.5

- (a) 651.66 includes 651.62, 651.63, 651.64 and 651.69
- (b) 651.76 includes 651.72, 651.73, 651.74, 651.75 and 651.76

CHAPTER 55**MAN-MADE STAPLE FIBRES****Note**

1. Headings Nos. 5501.00 and 5502.00 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
 - (a) Length of tow exceeding 2 m;
 - (b) Twist less than 5 turns per metre;
 - (c) Measuring per filament less than 67 decitex;
 - (d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
 - (e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading No. 5503.00 or 5504.00.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
5501.00	Synthetic filament tow.	5%	kg	266.6
5502.00	Artificial filament tow.	5%	kg	267.12
5503.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	5%	kg	266.5
5504.00	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	5%	kg	267.11
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.			
5505.10	Of synthetic fibres	5%	kg	267.21
5505.20	Of artificial fibres	5%	kg	267.22
5506.00	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	5%	kg	266.7
5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	5%	kg	267.13
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.			
5508.10	Of synthetic staple fibres:			
5508.101	Not put up for retail sale	5%	kg	651.431
5508.102	Put up for retail sale	5%	kg	651.432
5508.20	Of artificial staple fibres:			
5508.201	Not put up for retail sale	5%	kg	651.441
5508.202	Put up for retail sale	5%	kg	651.442
5509.00	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	5%	kg	651.82(a)

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
5510.00	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	5%	kg	651.86 (b)
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.			
5511.001	Of synthetic staple fibres	5%	kg	651.81 (c)
5511.002	Of artificial staple fibres	5%	kg	651.85
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.			
5512.10	Containing 85% or more by weight of polyester staple fibres	5%	kg and m ²	653.21
5512.20	Containing 85% or more by weight of acrylic or modacrylic staple fibres	5%	kg and m ²	653.25
5512.90	Other	5%	kg and m ²	653.29
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² .			
5513.001	Of polyester staple fibres	5%	kg and m ²	653.31
5513.002	Of other synthetic staple fibres	5%	kg and m ²	653.32
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² .			
5514.001	Of polyester staple fibres	5%	kg and m ²	653.33
5514.002	Of other synthetic staple fibres	5%	kg and m ²	653.34

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
5515.00	Other woven fabrics of synthetic staple fibres.	5%	kg and m ²	653.4
55.16	Woven fabrics of artificial staple fibres.			
5516.10	Containing 85% or more by weight of artificial staple fibres	5%	kg and m ²	653.6
5516.20	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments.	5%	kg and m ²	653.83
5516.30	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair.	5%	kg and m ²	653.82
5516.40	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton	5%	kg and m ²	653.81
5516.90	Other	5%	kg and m ²	653.89

(a) 651.82 includes 651.82 and 651.84

(b) 651.86 includes 651.86 and 651.87

(c) 651.81 includes 651.81 and 651.83

CHAPTER 56

WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TOWNE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

Notes

1. This Chapter does not cover:
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading No. 34.01, polishes, creams or similar preparations of heading No. 34.05, fabric softeners of heading No. 38.09) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading No. 5811.00;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No. 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No. 6814.00); or
 - (e) Metal foil on a backing of felt or nonwovens (Section XV).
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings Nos. 5602.00 and 5603.00 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading No. 5603.00 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings Nos. 5602.00 and 5603.00 do not, however, cover:

- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
 - (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
 - (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading No. 56.04 does not cover textile yarn, or strip or the like of heading No. 5404.00 or 5405.00, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.			
5601.10	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:			
5601.101	Sanitary towels and tampons	20%	kg	657.712
5601.102	Napkins and napkin liners for babies	20%		
5601.109	Other	25%	kg	657.713
5601.20	Wadding; other articles of wadding:			
5601.201	Wadding for use in the manufacture of sanitary towels and tampons	5%	kg	657.711
5601.202	Rolls of wadding for cigarette filter tips	5%	kg	657.714
5601.208	Other wadding	5%	kg	657.715
5601.209	Other articles of wadding	25%	kg	657.719
5601.30	Textile flock and dust and mill neps	5%	kg	657.716
5602.00	Felt, whether or not impregnated, coated, covered or laminated.	5%	kg	657.1
5603.00	Nonwovens, whether or not impregnated, coated, covered or laminated.	5%	kg and m ²	657.2

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 5404.00 or 5405.00, impregnated, coated, covered or sheathed with rubber or plastics.			
5604.10	Rubber thread and cord, textile covered	5%	kg	657.81
5604.20	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	5%	kg	657.85
5604.90	Other	5%	kg	657.89
5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 5404.00 or 5405.00, combined with metal in the form of thread, strip or powder or covered with metal.	5%	kg	651.91
5606.00	Gimped yarn, and strip and the like of heading No. 5404.00 or 5405.00, gimped (other than those of heading No. 5605.00 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	5%	kg	656.31
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.			
5607.001	Twine and ropes	25%	kg	657.511
5607.009	Other	5%	kg	657.519

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
56.08	Knotted netting of twine, cordage or rope, made up fishing nets and other made up nets, of textile materials.			
5608.10	Of man-made textile materials:			
5608.101	Made-up fishing nets	5%	kg	657.521
5608.102	Net shopping bags	35%	kg	657.522
5608.109	Other	5%	kg	657.523
5608.90	Other:			
5608.901	Made-up fishing nets	5%	kg	657.524
5608.902	Net shopping bags	35%	kg	657.525
5608.909	Other	5%	kg	657.529
5609.00	Articles of yarn, strip or the like of heading No. 5404.00 or 5405.00, twine, cordage, rope or cables, not elsewhere specified or included.	25%	kg	657.59

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CHAPTER 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

Notes.

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This Chapter does not cover floor covering underlays.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.			
5701.10	Of wool or fine animal hair	35%	kg and m ²	659.21
5701.90	Of other textile materials	35%	kg and m ²	659.29
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.			
5702.001	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	35%	kg and m ²	659.3
5702.002	Floor coverings of coconut fibres (coir)	35%	kg and m ²	659.591
5702.003	Other carpets and floor coverings of wool or fine animal hair	35%	kg and m ²	659.51
5702.004	Other carpets and floor coverings of man-made textile materials	35%	kg and m ²	659.52
5702.009	Other	35%	kg and m ²	659.599
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.			
5703.10	Of wool or fine animal hair	35%	kg and m ²	659.41
5703.20	Of nylon or other polyamides	35%	kg and m ²	659.42
5703.30	Of other man-made textile materials	35%	kg and m ²	659.43
5703.90	Of other textile materials	35%	kg and m ²	659.49
5704.00	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	35%	kg and m ²	659.61
5705.00	Other carpets and other textile floor coverings, whether or not made up.	35%	kg and m ²	659.69

CHAPTER 58

SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS;
LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

Notes

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading No. 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading No. 58.03 "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading No. 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 56.08.
5. For the purposes of heading No. 5806.00, the expression "narrow woven fabrics" means:
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.Narrow woven fabrics with woven fringes are to be classified in heading No. 5808.00.
6. In heading No. 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading No. 5805.00)
7. In addition to the products of heading No. 5809.00, this Chapter also includes articles made of metal thread and a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.00.			
5801.10	Of wool or fine animal hair	5%	kg and m ²	654.35
5801.20	Of cotton	5%	kg and m ²	652.16(a)
5801.30	Of man-made fibres	5%	kg and m ²	653.9
5801.90	Of other textile materials	5%	kg and m ²	654.95
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 5806.00; tufted textile fabrics, other than products of heading No.57.03.			
5802.10	Terry towelling and similar woven terry fabrics, of cotton:	5%		
5802.11	Unbleached	5%	kg and m ²	652.12
5802.19	Other	5%	kg and m ²	652.13
5802.20	Terry towelling and similar woven terry fabrics, of other textile materials	5%	kg and m ²	654.96
5802.30	Tufted textile fabrics	5%	kg and m ²	654.97
58.03	Gauze, other than narrow fabrics of heading No. 5806.00.			
5803.10	Of cotton	5%	kg and m ²	652.11
5803.90	Of other textile materials	5%	kg and m ²	654.94
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs.			
5804.10	Tulles and other net fabrics	5%	kg and m ²	656.41
5804.20	Mechanically made lace:	5%		
5804.21	Of man-made fibres	5%	kg	656.421
5804.29	Of other textile materials	5%	kg	656.422
5804.30	Hand-made lace	5%	kg	656.43

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	5%	kg and m ²	658.91
5806.00	Narrow woven fabrics, other than goods of heading No. 5807.00; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	5%	kg and m ²	656.1
5807.00	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	25%	kg	656.2
5808.00	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	5%	kg	656.32
5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 5605.00, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	5%	kg and m ²	654.91
58.10	Embroidery in the piece, in strips or in motifs.			
5810.10	Embroidery without visible ground	5%	kg	656.51
5810.90	Other embroidery	5%	kg	656.59
5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.	5%	kg and m ²	657.4

(a) 652.16 includes 652.14 and 652.15

CHAPTER 59

IMPREGNATED, COATED, COVERED OR LAMINATED
TEXTILE FABRICS; TEXTILE ARTICLES OF A
KIND SUITABLE FOR INDUSTRIAL USE

Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings Nos. 58.03 and 5806.00, the braids and ornamental trimmings in the piece of heading No. 5808.00 and the knitted or crocheted fabrics of heading No. 60.02.
2. Heading No. 5903.00 applies to:
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

- (6) Textile products of heading No. 5811.00;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No. 56.04.
- 3. For the purposes of heading No. 5905.00, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No. 4814.00) or on a textile backing (generally heading No. 5907.00).

- 4. For the purposes of heading No. 59.06, the expression "rubberised textile fabrics" means:

- (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 56.04;
- (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and
- (d) Plates, sheets or strip, of cellular rubber, combined with textile fabric, where the textile fabric is more than mere reinforcement, other than textile products of heading No. 5811.00.

- 5. Heading No. 5907.00 does not apply to:

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
 - (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
 - (e) Wood veneered on a backing of textile fabrics (heading No.4408.00);
 - (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No. 68.05);
 - (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading No. 6814.00); or
 - (h) Metal foil on a backing of textile fabrics (Section XV).
6. Heading No. 5910.00 does not apply to:
- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
 - (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading No.4010.00).
7. Heading No. 5911.00 applies to the following goods, which do not fall in any other heading of Section XI:
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings Nos. 5908.00 to 5910.00), the following only:
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes;
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

- (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings Nos.5908.00 to 5910.00) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
5901.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	5%	kg and m ²	657.31
5902.00	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	5%	kg and m ²	657.93
5903.00	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 5902.00.	5%	kg and m ²	657.32
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.			
5904.10	Linoleum	25%	kg and m ²	659.121
5904.90	Other	25%	kg and m ²	659.129
5905.00	Textile wall coverings.	5%	kg and m ²	657.35
59.06	Rubberised textile fabrics, other than those of heading No. 5902.00.			
5906.10	Adhesive tape of a width not exceeding 20 cm	5%	kg	657.331
5906.90	Other:			
5906.91	Knitted or crocheted	5%	kg and m ²	657.332
5906.99	Other	5%	kg	657.339
5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	5%	kg	657.34

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	5%	kg	657.72
5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	5%	kg	657.91
5910.00	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material.	5%	kg	657.92
5911.00	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes.	5%	kg	657.73

CHAPTER 60**KNITTED OR CROCHETED FABRICS****Notes**

1. This Chapter does not cover:
 - (a) Crochet lace of heading No. 58.04;
 - (b) Labels, badges or similar articles, knitted or crocheted, of heading No. 5807.00;
or
 - (c) Knitted or crocheted fabrics, impregnated, coated, overed or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No. 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.			
6001.001	Of cotton	5%	kg and m ²	655.101(a)
6001.002	Of man-made fibres	5%	kg and m ²	655.102(a)
6001.009	Of other textile materials	5%	kg and m ²	655.109(a)
60.02	Other knitted or crocheted fabrics.			
6002.001	Of wool or fine animal hair	5%	kg and m ²	655.201(b)
6002.002	Of cotton	5%	kg and m ²	655.202(b)
6002.003	Of polyester fibres	5%	kg and m ²	655.203(b)
6002.004	Of other man-made fibres	5%	kg and m ²	655.204(b)
6002.009	Other	5%	kg and m ²	655.209(b)

- (a) 655.101, 655.102 and 655.109 include 655.11, 655.12 and 655.19
(b) 655.201 to 655.204 and 655.209 include 655.21, 655.22, 655.23 and 655.29

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

Notes

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - (a) Goods of heading No. 62.12;
 - (b) Worn clothing or other worn articles of heading No. 6309.00; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).
3. For the purposes of headings Nos. 61.03 and 61.04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising:
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 61.12.

4. Headings Nos. 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading No. 61.05 does not cover sleeveless garments.

5. For the purposes of heading No. 6111.00:

- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
- (b) Articles which are, *prima facie*, classifiable both in heading No. 6111.00 and in other headings of this Chapter are to be classified in heading No. 6111.00.

6. For the purposes of heading No. 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

- All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Garments which are, *prima facie*, classifiable both in heading No. 6113.00 and in other headings of this Chapter, excluding heading No. 6111.00, are to be classified in heading No. 6113.00.

8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
 9. Articles of this Chapter may be made of metal thread.
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Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6101.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.	35%	kg and No	843.1
6102.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.	35%	kg and No	844.1
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
6103.10	Suits:			
6103.101	Shirt-jac suits.	35%	kg and No	843.211
6103.109	Other	35%	kg and No	843.219
6103.20	Ensembles	35%	kg and No	843.22
6103.30	Jackets and blazers:			
6103.301	Shirt-jacs	35%	kg and No	843.231
6103.309	Other	35%	kg and No	843.239
6103.40	Trousers, bib and brace overalls, breeches and shorts:			
6103.401	Trousers and shorts	35%	kg and No	843.241
6103.409	Other	35%	kg and No	843.249
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
6104.10	Suits	35%	kg and No	844.21
6104.20	Ensembles:			
6104.201	Of cotton	35%	kg and No	844.221
6104.202	Of man-made fibres	35%	kg and No	844.222
6104.209	Of other textile materials	35%	kg and No	844.229
6104.30	Jackets and blazers	35%	kg and No	844.23

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6104.40	Dresses:			
6104.401	Of cotton	35%	kg and No	844.241
6104.402	Of man-made fibres	35%	kg and No	844.242
6104.409	Of other textile materials	35%	kg and No	844.249
6104.50	Skirts and divided skirts:			
6104.501	Of cotton	35%	kg and No	844.251
6104.502	Of man-made fibres	35%	kg and No	844.252
6104.509	Of other textile materials	35%	kg and No	844.259
6104.60	Trousers, bib and brace overalls, breeches and shorts:			
6104.601	Trousers and shorts	35%	kg and No	844.261
6104.609	Other	35%	kg and No	844.269
61.05	Men's or boys' shirts, knitted or crocheted.			
6105.10	Of cotton	35%	kg and No	843.71
6105.20	Of man-made fibres	35%	kg and No	843.791
6105.90	Of other textile materials	35%	kg and No	843.799
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.			
6106.10	Of cotton:			
6106.101	Blouses and shirt-blouses	35%	kg and No	844.71
6106.102	Shirts	35%	kg and No	844.72
6106.20	Of man-made fibres:			
6106.201	Blouses and shirt-blouses	35%	kg and No	844.73
6106.202	Shirts	35%	kg and No	844.74
6106.90	Of other textile materials:			
6106.901	Blouses and shirt-blouses	35%	kg and No	844.75
6106.902	Shirts	35%	kg and No	844.76
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
6107.10	Underpants and briefs:			
6107.11	Of cotton	35%	kg and No	843.811
6107.12	Of man-made fibres	35%	kg and No	843.812
6107.19	Of other textile materials	35%	kg and No	843.819
6107.20	Nightshirts and pyjamas:			
6107.21	Of cotton	35%	kg and No	843.821
6107.22	Of man-made fibres	35%	kg and No	843.822
6107.29	Of other textile materials	35%	kg and No	843.829

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6107.90	Other:			
6107.91	Of cotton	35%	kg and No	843.891
6107.92	Of man-made fibres	35%	kg and No	843.892
6107.99	Of other textile materials	35%	kg and No	843.899
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
6108.10	Slips and petticoats:			
6108.11	Of man-made fibres	35%	kg and No	844.811
6108.19	Of other textile materials	35%	kg and No	844.819
6108.20	Briefs and panties:			
6108.21	Of cotton	35%	kg and No	844.821
6108.22	Of man-made fibres	35%	kg and No	844.822
6108.29	Of other textile materials	35%	kg and No	844.829
6108.30	Nightdresses and pyjamas:			
6108.31	Of cotton	35%	kg and No	844.831
6108.32	Of man-made fibres	35%	kg and No	844.832
6108.39	Of other textile materials	35%	kg and No	844.839
6108.90	Other:			
6108.91	Of cotton:			
6108.911	Undergarments	35%	kg and No	844.891
6108.919	Other	35%	kg and No	844.892
6108.92	Of man-made fibres:			
6108.921	Undergarments	35%	kg and No	844.893
6108.929	Other	35%	kg and No	844.894
6108.99	Of other textile materials:			
6108.991	Undergarments	35%	kg and No	844.895
6108.999	Other	35%	kg and No	844.899
61.09	T-shirts, singlets and other vests, knitted or crocheted.			
6109.10	Of cotton:			
6109.101	T-shirts	35%	kg and No	845.41
6109.102	Singlets and other vests	35%	kg and No	845.42
6109.90	Of other textile materials:			
6109.901	T-shirts	35%	kg and No	845.43
6109.902	Singlets and other vests	35%	kg and No	845.44
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6110.10	Of wool or fine animal hair	35%	kg and No	845.31
6110.20	Of cotton	35%	kg and No	845.32
6110.30	Of man-made fibres	35%	kg and No	845.33
6110.90	Of other textile materials	35%	kg and No	845.39
61.11	Babies' garments and clothing accessories, knitted or crocheted.			
6111.001	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	35%	kg and No	845.121
6111.009	Other	35%	kg and No	845.129
61.12	Track suits, ski suits and swimwear, knitted or crocheted.			
6112.10	Track suits:			
6112.11	Of cotton	35%	kg and No	845.911
6112.12	Of synthetic fibres	35%	kg and No	845.912
6112.19	Of other textile materials	35%	kg and No	845.919
6112.20	Ski suits	35%	kg and No	845.92
6112.30	Men's or boys' swimwear	35%	kg and No	845.62
6112.40	Women's or girls' swimwear	35%	kg and No	845.64
6113.00	Garments, made up of knitted or crocheted fabrics of heading No. 5903.00, 59.06 or 5907.00.	35%	kg and No	845.24
6114.00	Other garments, knitted or crocheted.	35%	kg and No	845.99
61.15	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.			
6115.001	Panty hose and tights, of synthetic fibres	35%	kg and pair	846.201(a)
6115.002	Panty hose and tights, of other textile materials	35%	kg and pair	846.202(a)
6115.003	Women's full-length or knee-length hosiery, of synthetic fibres	35%	kg and pair	846.203(a)

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6115.004	Socks and ankle-socks	35%	kg and pair	846.204(a)
6115.009	Other	35%	kg and pair	846.209(a)
61.16	Gloves, mittens and mitts, knitted or crocheted			
6116.10	Gloves impregnated, coated or covered with plastics or rubber	30%	kg and pair	846.91
6116.90	Other	30%	kg and pair	846.92
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
6117.10	Shawls, scarves, mufflers, mantillas, veils and the like	35%	kg and No	846.93
6117.20	Ties, bow ties and cravats	35%	kg and No	846.94
6117.80	Other accessories	35%	kg and No	846.991
6117.90	Parts	5%	kg and No	846.999

(a) 846.201 to 846.204 and 846.209 include 846.21, 846.22 and 846.29.

CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

Notes

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading No. 62.12).
2. This Chapter does not cover:
 - (a) Worn clothing or other worn articles of heading No. 6309.00; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).
3. For the purposes of headings Nos. 62.03 and 62.04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising:
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfill all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black cloth, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 62.11.

4. For the purposes of heading No. 6209.00:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

- (b) Articles which are, *prima facie*, classifiable both in heading No. 6209.00 and in other headings of this Chapter are to be classified in heading No. 6209.00.
5. Garments which are, *prima facie*, classifiable both in heading No. 6210.00 and in other headings of this Chapter, excluding heading No. 6209.00, are to be classified in heading No. 6210.00.
6. For the purposes of heading No. 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
- one garment such as an anorak, wind-cheater; wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
- The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
- All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading No. 6213.00). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 6214.00.

8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
9. Articles of this Chapter may be made of metal thread.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.			
6201.10	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	35%	kg and No	841.14(a)
6201.90	Other	35%	kg and No	841.19
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.			
6202.10	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	35%	kg and No	842.11
6202.90	Other	35%	kg and No	842.19
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
6203.10	Suits:			
6203.11	Of wool or fine animal hair:			
6203.111	Shirt-jac suits	35%	kg and No	841.211
6203.119	Other	35%	kg and No	841.219
6203.12	Of synthetic fibres:			
6203.121	Shirt-jac suits	35%	kg and No	841.221
6203.129	Other	35%	kg and No	841.222
6203.19	Of other textile materials:			
6203.191	Shirt-jac suits	35%	kg and No	841.223
6203.199	Other	35%	kg and No	841.229
6203.20	Ensembles	35%	kg and No	841.23
6203.30	Jackets and blazers:			
6203.301	Shirt-jacs	35%	kg and No	841.31
6203.309	Other	35%	kg and No	841.39
6203.40	Trousers, bib and brace overalls, breeches and shorts:			
6203.41	Of wool or fine animal hair:	35%		
6203.411	Trousers and shorts	35%	kg and No	841.411
6203.419	Other	35%	kg and No	841.419

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6203.42	Of cotton:			
6203.421	Trousers and shorts	35%	kg and No	841.421
6203.429	Other	35%	kg and No	841.429
6203.43	Of synthetic fibres:			
6203.431	Trousers and shorts	35%	kg and No	841.431
6203.439	Other	35%	kg and No	841.439
6203.49	Of other textile materials:			
6203.491	Trousers and shorts	35%	kg and No	841.491
6203.499	Other	35%	kg and No	841.499
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
6204.10	Suits	35%	kg and No	842.21
6204.20	Ensembles:			
6204.201	Of cotton	35%	kg and No	842.221
6204.202	Of man-made fibres	35%	kg and No	842.222
6204.209	Of other textile materials	35%	kg and No	842.229
6204.30	Jackets and blazers	35%	kg and No	842.3
6204.40	Dresses:			
6204.401	Of cotton	35%	kg and No	842.41
6204.402	Of man-made fibres	35%	kg and No	842.42
6204.409	Of other textile materials	35%	kg and No	842.49
6204.50	Skirts and divided skirts:			
6204.501	Of cotton	35%	kg and No	842.51
6204.502	Of man-made fibres	35%	kg and No	842.52
6204.509	Of other textile materials	35%	kg and No	842.59
6204.60	Trousers, bib and brace overalls, breeches and shorts:			
6204.601	Trousers and shorts, of cotton	35%	kg and No	842.61
6204.602	Trousers and shorts, of man-made fibres	35%	kg and No	842.62
6204.603	Trousers and shorts, of other textile materials	35%	kg and No	842.63
6204.604	Other, of cotton	35%	kg and No	842.64
6204.605	Other, of man-made fibres	35%	kg and No	842.65
6204.609	Other, of other textile materials	35%	kg and No	842.69
62.05	Men's or boys' shirts.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6205.10	Of wool or fine animal hair	35%	kg and No	841.591
6205.20	Of cotton	35%	kg and No	841.51
6205.30	Of man-made fibres	35%	kg and No	841.592
6205.90	Of other textile materials	35%	kg and No	841.599
62.06	Women's or girls' blouses, shirts and shirt-blouses.			
6206.10	Of silk or silk waste:			
6206.101	Blouses and shirt-blouses	35%	kg and No	842.71
6206.102	Shirts	35%	kg and No	842.72
6206.20	Of wool or fine animal hair:			
6206.201	Blouses and shirt-blouses	35%	kg and No	842.73
6206.202	Shirts	35%	kg and No	842.74
6206.30	Of cotton:			
6206.301	Blouses and shirt-blouses	35%	kg and No	842.75
6206.302	Shirts	35%	kg and No	842.76
6206.40	Of man-made fibres:			
6206.401	Blouses and shirt-blouses	35%	kg and No	842.77
6206.402	Shirts	35%	kg and No	842.78
6206.90	Of other textile materials:			
6206.901	Blouses and shirt-blouses	35%	kg and No	842.791
6206.902	Shirts	35%	kg and No	842.799
62.07	Men's or boys' singlets and other vests, underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles.			
6207.10	Underpants and briefs:			
6207.11	Of cotton	35%	kg and No	841.611
6207.19	Of other textile materials	35%	kg and No	841.619
6207.20	Nightshirts and pyjamas:			
6207.21	Of cotton	35%	kg and No	841.621
6207.22	Of man-made fibres	35%	kg and No	841.622
6207.29	Of other textile materials	35%	kg and No	841.629
6207.90	Other:			
6207.901	Bathrobes, dressing gowns and similar articles	35%	kg and No	841.691
6207.902	Singlets and other vests	35%	kg and No	841.692
6207.909	Other	35%	kg and No	841.699

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.			
6208.10	Slips and petticoats:			
6208.11	Of man-made fibres	35%	kg and No	842.811
6208.19	Of other textile materials:			
6208.191	Of cotton	35%	kg and No	842.812
6208.199	Other	35%	kg and No	842.819
6208.20	Nightdresses and pyjamas:			
6208.21	Of cotton	35%	kg and No	842.821
6208.22	Of man-made fibres	35%	kg and No	842.822
6208.29	Of other textile materials	35%	kg and No	842.829
6208.90	Other:			
6208.91	Of cotton:			
6208.911	Négligés, bathrobes, dressing gowns and similar articles	35%	kg and No	842.891
6208.919	Other	35%	kg and No	842.892
6208.92	Of man-made fibres:			
6208.921	Négligés, bathrobes, dressing gowns and similar articles	35%	kg and No	842.893
6208.929	Other	35%	kg and No	842.894
6208.99	Of other textile materials:			
6208.991	Négligés, bathrobes, dressing gowns and similar articles	35%	kg and No	842.895
6208.999	Other		kg and No	842.899
62.09	Babies' garments and clothing accessories.			
6209.001	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	35%	kg and No	845.111
6209.009	Other	35%	kg and No	845.119
6210.00	Garments, made up of fabrics of heading No. 5602.00, 5603.00, 5903.00, 59.06 or 5907.00.	35%	kg and No	845.26 (b)
62.11	Track suits, ski suits and swimwear; other garments.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6211.10	Swimwear:			
6211.11	Men's or boys'	35%	kg and No	845.61
6211.12	Women's or girls'	35%	kg and No	845.63
6211.20	Ski suits	35%	kg and No	845.81
6211.30	Other garments, men's or boys'	35%	kg and No	845.87
6211.40	Other garments, women's or girls'	35%	kg and No	845.89
62.12	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.			
6212.10	Brassières	35%	kg and No	845.51
6212.20	Girdles and panty-girdles	30%	kg and No	845.521
6212.30	Corselettes	25%	kg and No	845.522
6212.90	Other	25%	kg and No	845.529
6213.00	Handkerchiefs.	35%	kg and No	846.11
6214.00	Shawls, scarves, mufflers, mantillas, veils and the like.	35%	kg and No	846.12
6215.00	Ties, bow ties and cravats.	35%	kg and No	846.13
62.16	Gloves, mittens and mitts.			
6216.001	Industrial gloves	20%	kg and No	846.141
6216.009	Other	30%	kg and No	846.149
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12.			
6217.10	Accessories	30%	kg	846.191
6217.90	Parts	5%	kg	846.199

(a) 841.14 includes 841.11 and 841.12

(b) 845.26 includes 845.21, 845.22 and 845.23

CHAPTER 63

OTHER MADE UP TEXTILE ARTICLES; SETS; WORN
CLOTHING AND WORN TEXTILE ARTICLES; RAGS

Notes

1. Sub-Chapter 1 applies only to made up articles, of any textile fabric.
2. Sub Chapter 1 does not cover:
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading No. 6309.00.
3. Heading No. 6309.00 applies only to the following goods:
 - (a) Articles of textile materials:
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings Nos. 57.01 to 5705.00 and tapestries of heading No. 5805.00;
 - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

- (i) they must show signs of appreciable wear, and
- (ii) they must be presented in bulk or in bales, sacks or similar packings.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
	I. OTHER MADE UP TEXTILE ARTICLES			
63.01	Blankets and travelling rugs.			
6301.10	Electric blankets	25%	kg	775.85
6301.20	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	25%	kg	658.31
6301.30	Blankets (other than electric blankets) and travelling rugs, of cotton	25%	kg	658.32
6301.40	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	25%	kg	658.33
6301.90	Other blankets and travelling rugs	25%	kg	658.39
63.02	Bed linen, table linen, toilet linen and kitchen linen.			
6302.10	Bed linen, knitted or crocheted	35%	kg	658.41
6302.20	Other bed linen, printed:			
6302.21	Of cotton	35%	kg	658.421
6302.22	Of man-made fibres	35%	kg	658.431
6302.29	Of other textile materials	35%	kg	658.432
6302.30	Other bed linen:			
6302.31	Of cotton	35%	kg	658.422
6302.32	Of man-made fibres	35%	kg	658.433
6302.39	Of other textile materials	35%	kg	658.439
6302.40	Table linen, knitted or crocheted	35%	kg	658.44
6302.50	Other table linen:			
6302.51	Of cotton	35%	kg	658.45
6302.52	Of flax	35%	kg	658.461
6302.53	Of man-made fibres	35%	kg	658.462
6302.59	Of other textile materials	35%	kg	658.469
6302.60	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	35%	kg	658.471
6302.90	Other:			
6302.91	Of cotton	35%	kg	658.472
6302.92	Of flax	35%	kg	658.481
6302.93	Of man-made fibres	35%	kg	658.482
6302.99	Of other textile materials	35%	kg	658.489

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.			
6303.001	Curtains (including drapes), of cotton	35%	kg and No	658.511
6303.002	Curtains (including drapes), of synthetic fibres	35%	kg and No	658.512
6303.003	Curtains (including drapes), of other textile materials	35%	kg and No	658.513
6303.004	Other, of cotton	35%	kg and No	658.514
6303.005	Other, of synthetic fibres	35%	kg and No	658.515
6303.009	Other, of other textile materials	35%	kg and No	658.519
63.04	Other furnishing articles, excluding those of heading No. 94.04.			
6304.10	Bedspreads:			
6304.11	Knitted or crocheted	35%	kg	658.521
6304.19	Other	35%	kg	658.529
6304.90	Other:			
6304.901	Woven wall hangings	35%	kg	658.591
6304.909	Other	35%	kg	658.599
63.05	Sacks and bags, of a kind used for the packing of goods.			
6305.10	Of jute or of other textile bast fibres of heading No. 53.03	5%	kg and No	658.11
6305.20	Of cotton	5%	kg and No	658.12
6305.30	Of man-made textile materials:			
6305.31	Of polyethylene or polypropylene strip or the like	5%	kg and No	658.131
6305.39	Other	5%	kg and No	658.139
6305.90	Of other textile materials	5%	kg and No	658.19
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.			
6306.10	Tarpaulins, awnings and sunblinds:			
6306.101	Tarpaulins	5%	kg	658.211
6306.102	Awnings	5%	kg	658.212
6306.103	Sunblinds	5%	kg	658.213

321

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6306.20	Tents	25%	kg	658.22
6306.30	Sails	25%	kg	658.23
6306.40	Pneumatic mattresses	25%	kg	658.24
6306.90	Other	25%	kg	658.29
63.07	Other made up articles, including dress patterns.			
6307.10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	35%	kg	658.92
6307.20	Life-jackets and life-belts	Free	kg	658.931
6307.90	Other:			
6307.901	Dress patterns, of canvas	Free	kg	658.932
6307.902	Dress patterns, of other textile materials	35%	kg	658.933
6307.903	Flags, pennants and banners	35%	kg	658.934
6307.904	Pin cushions	35%	kg	658.935
6307.905	Sanitary towels	20%	kg	658.936
6307.909	Other	30%	kg	658.939
	II. SETS			
6308.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	5%	kg	658.99
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS			
6309.00	Worn clothing and other worn articles.	35%	kg	269.01
6310.00	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	5%	kg	269.02

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SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS,
WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS
AND PARTS THEREOF; PREPARED FEATHERS AND
ARTICLES MADE THEREWITH; 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, of textile material (Chapter 61 or 62);
 - (b) Worn footwear of heading No. 6309.00;
 - (c) Articles of asbestos (heading No. 6812.00);
 - (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.21); or
 - (e) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading No. 64.06, the expression "parts" does not include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06.
3. For the purposes of this Chapter, the expression "rubber or plastics" includes any textile material visibly coated or covered externally with one or both of those materials.

4. Subject to Note 3 to this Chapter:

- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note

- 1. For the purposes of subheadings Nos. 6402.10, 6403.10 and 6404.11, the expression "sports footwear" applies only to:
 - (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
 - (b) skating boots, ski-boots and cross-country ski footwear, wrestling boots, boxing boots and cycling shoes.
-

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.			
6401.10	Footwear incorporating a protective metal toe-cap	30%	kg and pair	851.11
6401.90	Other footwear:			
6401.901	Waterproof boots (wellingtons)	30%	kg and pair	851.311
6401.909	Other	25%	kg and pair	851.319
64.02	Other footwear with outer soles and uppers of rubber or plastics.			
6402.10	Sports footwear	10%	kg and pair	851.26(a)
6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs	25%	kg and pair	851.321
6402.30	Other footwear, incorporating a protective metal toe-cap	25%	kg and pair	851.13
6402.90	Other footwear	25%	kg and pair	851.329
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
6403.10	Sports footwear	10%	kg and pair	851.27(b)
6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	25%	kg and pair	851.41
6403.30	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	25%	kg and pair	851.42
6403.40	Other footwear, incorporating a protective metal toe-cap	30%	kg and pair	851.15

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6403.50	Other footwear with outer soles of leather	25%	kg and pair	851.481
6403.90	Other footwear	25%	kg and pair	851.489
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.			
6404.10	Footwear with outer soles of rubber or plastics:			
6404.11	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:			
6404.111	Sports footwear	10%	kg and pair	851.251
6404.112	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	25%	kg and pair	851.259
6404.19	Other	25%	kg and pair	851.51
6404.20	Footwear with outer soles of leather or composition leather	25%	kg and pair	851.52
64.05	Other footwear.			
6405.10	With uppers of leather or composition leather	25%	kg and pair	851.49
6405.20	With uppers of textile materials	25%	kg and pair	851.59
6405.90	Other	25%	kg and pair	851.7
64.06	Parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.			
6406.10	Uppers and parts thereof, other than stiffeners	5%	kg	851.91
6406.20	Outer soles and heels, of rubber or plastics	5%	kg	851.92



Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6406.90	Other:			
6406.901	Gaiters, leggings and similar articles, and parts thereof	25%	kg	851.93
6406.909	Other	5%	kg	851.99

- (a) 851.26 includes 851.21 and 851.23
- (b) 851.27 includes 851.22 and 851.24

CHAPTER 65

HEADGEAR AND PARTS THEREOF

Notes

1. This Chapter does not cover:
 - (a) Worn headgear of heading No. 6309.00;
 - (b) Asbestos headgear (heading No. 6812.00); or
 - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading No. 6502.00 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	5%	kg and No	657.61
6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	25%	kg and No	657.62
6503.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501.00, whether or not lined or trimmed.	35%	kg and No	848.41
6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	35%	kg and No	848.42
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.			
6505.10	Hair-nets:			
6505.101	Of human hair	25%	kg and No	848.431
6505.109	Of other materials	25%	kg and No	848.432
6505.90	Other	35%	kg and No	848.439
65.06	Other headgear, whether or not lined or trimmed.			
6506.10	Safety headgear	Free	kg and No	848.44
6506.90	Other:			
6506.901	Of rubber or of plastics	35%	kg and No	848.45
6506.909	Of other materials	35%	kg and No	848.49

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	5%	kg and No	848.48

CHAPTER 66

UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS,
WHIPS, RIDING-CROPS AND PARTS THEREOF

Notes

1. This Chapter does not cover:
 - (a) Measure walking-sticks or the like (Heading No. 90.17);
 - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
 - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading No. 6603.00 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading No. 66.01 or 6602.00 are to be classified separately and are not to be treated as forming part of those articles.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).			
6601.10	Garden or similar umbrellas	35%	Kg and No	899.411
6601.90	Other	35%	kg and No	899.419
6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	35%	kg	899.42
6603.00	Parts, trimmings and accessories of articles of heading No. 66.01 or 6602.00.	5%	kg	899.49

CHAPTER 67

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

Notes

1. This Chapter does not cover:

- (a) Straining cloth of human hair (heading No. 5911.00);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear or hair-nets (Chapter 65);
- (e) Toys, sports requisites or carnival articles (Chapter 95); or
- (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading No. 67.01 does not cover:

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading No. 94.04);
- (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02.

3. Heading No. 67.02 does not cover:

- (a) Articles of glass (Chapter 70); or
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 0505.00 and worked quills and scapes).			
6701.001	Fans	35%	kg	899.921
6701.002	Other articles	25%	kg	899.922
6701.009	Other	5%	kg	899.929
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
6702.001	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	35%	kg	899.271(a)
6702.009	Other	25%	kg	899.279(a)
6703.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	5%	kg	899.94
6704.00	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or textile materials; articles of human hair not elsewhere specified or included.	25%	kg	899.95

(a) 899.271 and 899.279 include 899.21 and 899.29

SECTION XIII

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

CHAPTER 68

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS,
MICA OR SIMILAR MATERIALS

Notes

1. This Chapter does not cover:

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper of heading No. 48.10 or 48.11 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading No. 84.42;
- (g) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47);
- (h) Dental burrs (heading No. 90.18);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);

- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading No. 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading No. 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) or No. 96.10 (for example, drawing slates); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. In heading No. 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading No. 2515.00 or 2516.00 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6801.00	Setts, curbstones and flagstones, of natural stone (except slate).	25%	kg	661.31
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 6801.00; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).			
6802.001	Articles	35%	kg	661.381(a)
6802.009	Other	25%	kg	661.389(a)
68.03	Worked slate and articles of slate or of agglomerated slate.			
6803.001	Troughs, reservoirs, basins and sinks	35%	kg	661.321
6803.009	Other	5%	kg	661.329
6804.00	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	5%	kg	663.1
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.			
6805.10	On a base of woven textile fabric only	5%	kg	663.21
6805.20	On a base of paper or paperboard only	5%	kg	663.22
6805.30	On a base of other materials	5%	kg	663.29

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
68.06	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 of heading No. 68.11 or 6812.00 or of Chapter 69.			
6806.001	Mixtures and articles of heat-insulating mineral materials	5%	kg	663.51
6806.009	Other	5%	kg	663.59
6807.00	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	25%	kg	661.81
6808.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	25%	kg	661.82
68.09	Articles of plaster or of compositions based on plaster.			
6809.001	Panels, boards, sheets or tiles	25%	kg	663.311
6809.002	Industrial moulds	25%	kg	663.312
6809.009	Other	25%	kg	663.319
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.			
6810.10	Tiles, flagstones, bricks and similar articles:			
6810.11	Building blocks and bricks	25%	kg	663.321
6810.19	Other	25%	kg	663.329
6810.20	Pipes	25%	kg	663.341
6810.90	Other articles:			
6810.91	Prefabricated structural components for building or civil engineering	25%	kg	663.33

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6810.99 6810.991	Other: Statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tombstones; reservoirs and troughs	35%	kg	663.342
6810.999	Other	25%	kg	663.349
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.			
6811.10	Corrugated sheets	5%	kg	661.831
6811.20	Other sheets, panels, tiles and similar articles	5%	kg	661.832
6811.30	Tubes, pipes and tube or pipe fittings	5%	kg	661.833
6811.90	Other articles	5%	kg	661.839
6812.00	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13.	5%	kg	663.81
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.			
6813.10	Brake linings and pads	10%	kg	663.821
6813.90	Other	5%	kg	663.829
6814.00	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	5%	kg	663.35

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6815.00	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included.	5%	kg	663.39 (b)

** 5% (LDCs 0-5%)

(a) 661.381 and 661.389 include 661.33, 661.34, 661.35, 661.36 and 661.39

(b) 663.39 includes 663.36, 663.37, 663.38 and 663.39

CHAPTER 69**CERAMIC PRODUCTS****Notes**

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 6914.00 apply only to such products other than those classifiable in headings Nos. 6901.00 to 6903.00.
 2. This Chapter does not cover:
 - (a) Products of heading No. 2844.00;
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Cermets of heading No. 8113.00;
 - (d) Articles of Chapter 82;
 - (e) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
 - (f) Artificial teeth (heading No. 90.21);
 - (g) Articles of Chapter 91 (for example, clocks and clock cases);
 - (h) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (ij) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (k) Articles of heading No. 96.06 (for example, buttons) or of heading No. 9614.00 (for example, smoking pipes); or
 - (l) Articles of Chapter 97 (for example, works of art).
-

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS			
6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	5%	kg	662.31
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.			
6902.001	Refractory bricks	5%	kg	662.321
6902.009	Other	5%	kg	662.329
6903.00	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.	5%	kg	663.7
	II. OTHER CERAMIC PRODUCTS			
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.			
6904.10	Building bricks	25%	kg	662.411
6904.90	Other:			
6904.901	Tiles	25%	kg	662.412
6904.909	Other	25%	kg	662.419
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6905.10	Roofing tiles	25%	kg	662.421
6905.90	Other	25%	kg	662.429
6906.00	Ceramic pipes, conduits, guttering and pipe fittings.	25%	kg	662.43
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.			
6907.001	Clay tiles	25%	kg and No	662.441
6907.002	Other tiles	25%	kg and No	662.442
6907.003	Mosaic cubes and the like	5%	kg and No	662.443
6907.009	Other	5%	kg	662.449
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.			
6908.001	Tiles	25%	kg and No	662.451
6908.002	Mosaic cubes and the like	5%	kg and No	662.452
6908.009	Other	5%	kg	662.459
6909.00	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.	Free	kg	663.91
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.			
6910.001	Sinks	25%	kg and No	812.201(a)
6910.002	Wash basins and wash basin pedestals	25%	kg and No	812.202(a)
6910.003	Baths	25%	kg and No	812.203(a)
6910.004	Bidets	25%	kg and No	812.204(a)
6910.005	Water closet pans (lavatory bowls)	25%	kg and No	812.205(a)

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6910.006	Flushing cisterns (tanks)	25%	kg and No	812.206(a)
6910.007	Urinals	25%	kg and No	812.207(a)
6910.008	Complete lavatory sets	25%	kg and No	812.208(a)
6910.009	Other	25%	kg	812.209(a)
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.			
6911.10	Tableware and kitchenware:			
6911.101	Tableware	25%	kg and No	666.111
6911.102	Kitchenware	25%	kg and No	666.112
6911.90	Other	25%	kg and No	666.12
69.12	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.			
6912.001	Tableware and kitchenware	25%	kg	666.131
6912.009	Other	25%	kg	666.139
6913.00	Statuettes and other ornamental ceramic articles.	35%	kg	666.2
6914.00	Other ceramic articles.	35%	kg	663.99

(a) 812.201 to 812.209 include 812.21 and 812.29.

CHAPTER 70

GLASS AND GLASSWARE

Notes

1. This Chapter does not cover:
 - (a) Goods of heading No. 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading No. 85.44, electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading No. 94.05;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings Nos. 70.03, 7004.00 and 70.05:
 - (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;

- (c) the expression "absorbent or reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency.
3. The products referred to in heading No. 7006.00 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading No. 70.19, the expression "glass wool" means:
- (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;
- (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading No. 6806.00.

5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note:

1. For the purposes of subheadings Nos. 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7001.00	Cullet and other waste and scrap of glass; glass in the mass.	5%	kg	664.11
7002.00	Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked.		kg	664.12
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked.			
7003.10	Non-wired sheets	5%	kg and m ²	664.51
7003.20	Wired sheets	5%	kg and m ²	664.52
7003.30	Profiles	5%	kg and m ²	664.53
7004.00	Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.	5%	kg and m ²	664.3
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.			
7005.10	Non-wired glass, having an absorbent or reflecting layer	5%	kg and m ²	664.411
7005.20	Other non-wired glass	5%	kg and m ²	664.419
7005.30	Wired glass	5%	kg and m ²	664.42
7006.00	Glass of heading No. 70.03, 7004.00 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	5%	kg	664.91
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7007.10	Toughened (tempered) safety glass:			
7007.11	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:			
7007.111	Motor car windscreens	10%	kg	664.711
7007.119	Other	5%	kg	664.712
7007.19	Other	5%	kg	664.719
7007.20	Laminated safety glass:			
7007.21	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:			
7007.211	Motor car windscreens	10%	kg	664.721
7007.219	Other	5%	kg	664.722
7007.29	Other	5%	kg	664.729
7008.00	Multiple-walled insulating units of glass.	5%	kg	664.92
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.			
7009.10	Rear-view mirrors for vehicles	10%	kg	664.81
7009.90	Other:			
7009.91	Unframed	25%	kg	664.891
7009.92	Framed	5%	kg	664.892
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.			
7010.10	Ampoules	Free	kg	665.92
7010.90	Other:			
7010.901	Bottles for soft drinks, beer, wines and spirits	25%	kg and No	665.111
7010.902	Jars	5%	kg and No	665.112
7010.909	Other	5%	kg and No	665.119
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.			
7011.10	For electric lighting	5%	kg	664.931
7011.20	For cathode-ray tubes	5%	kg	664.932
7011.90	Other	5%	kg	664.939

34.9

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7012.00	Glass inners for vacuum flasks or for other vacuum vessels.	5%	kg	665.12
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18)			
7013.10	Of glass-ceramics	25%	kg	665.21
7013.20	Drinking glasses other than of glass-ceramics:			
7013.21	Of lead crystal	25%	kg	665.221
7013.29	Other	25%	kg	665.229
7013.30	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:			
7013.31	Of lead crystal	25%	kg	665.231
7013.32	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	25%	kg	665.232
7013.39	Other	25%	kg	665.239
7013.90	Other glassware:			
7013.91	Of lead crystal	25%	kg	665.291
7013.99	Other	25%	kg	665.299
70.14	Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked.			
7014.001	Signalling glassware and optical elements of glass, for road motor vehicles	10%	kg	665.951
7014.009	Other	5%	kg	665.959
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7015.10	Glasses for corrective spectacles	Free	kg	664.941
7015.90	Other	5%	kg	664.949
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.			
7016.10	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes:			
7016.101	Mosaic cubes	5%	kg	665.941
7016.109	Other	35%	kg	665.949
7016.90	Other:			
7016.901	Tiles	5%	kg	665.961
7016.909	Other	5%	kg	665.969
7017.00	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	Free	kg	665.91
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.			
7018.10	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	5%	kg	665.931
7018.20	Glass microspheres not exceeding 1 mm in diameter	5%	kg	665.932

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7018.90	Other:			
7018.901	Glass eyes	5%	kg	665.934
7018.902	Fragments and chippings	5%	kg	665.935
7018.909	Other	10%	kg	665.939
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).			
7019.10	Slivers, rovings, yarn and chopped strands	5%	kg	651.95
7019.20	Woven fabrics, including narrow fabrics	5%	kg	654.6
7019.30	Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:			
7019.31	Mats	5%	kg	664.951
7019.32	Thin sheets (voiles)	5%	kg	664.952
7019.39	Other	5%	kg	664.953
7019.90	Other:			
7019.901	Glass fibres (including glass wool)	5%	kg	664.954
7019.909	Other	5%	kg	664.959
70.20	Other articles of glass.			
7020.001	Industrial articles	5%	kg	665.991
7020.009	Other	25%	kg	665.999

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SECTION XIV

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

CHAPTER 71

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

Notes

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (a) Headings Nos. 71.13, 7114.00 and 7115.00 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
 - (b) Heading No. 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This Chapter does not cover:

- (a) Amalgams of precious metal, or colloidal precious metal (heading No. 2843.00);
- (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
- (c) Articles of Chapter 32 (for example, lustres);
- (d) Handbags or other articles of heading No. 42.02 or articles of heading No. 42.03;
- (e) Articles of heading No. 43.03 or 43.04;
- (f) Goods of Section XI (textiles and textile articles);
- (g) Footwear, headgear or other articles of Chapter 64 or 65;
- (h) Umbrellas, walking-sticks or other articles of Chapter 66;
- (ij) Abrasive goods of heading No. 6804.00 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);
- (k) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
- (l) Arms or parts thereof (Chapter 93);
- (m) Articles covered by Note 2 to Chapter 95;
- (n) Articles of Chapter 96 other than those of headings Nos. 96.01 to 96.06 or 96.15; or

- (o) Original sculptures or statuary (heading No. 97.03), collectors' pieces (heading No.9705.00) or antiques of an age exceeding one hundred years (heading No.9706.00), other than natural or cultured pearls or precious or semi-precious stones.
4. (a) The expression "precious metal" means silver, gold and platinum.
- (b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.
5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
- (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
- (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. For the purposes of heading No. 71.13, the expression "articles of jewellery" means:
- (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
9. For the purposes of heading No. 7114.00, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
10. For the purposes of heading No. 7117.00, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons or other articles of heading No.96.06, or dress-combs, hair-slides or the like, and hairpins, of heading No. 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes

1. For the purposes of subheadings Nos. 7110.001 and 7110.002, the expression "in powder form" means products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of Chapter Note 4(b), for the purposes of subheadings Nos. 7110.001 and 7110.002, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
	I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES			
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport.			
7101.10	Natural pearls:			
7101.101	Ungraded, temporarily strung for convenience of transport	50%	kg and metric carat	667.111
7101.109	Other	50%	kg and metric carat	667.119
7101.20	Cultured pearls:			
7101.21	Unworked:			
7101.211	Temporarily strung for convenience of transport	50%	kg and metric carat	667.121
7101.219	Other	50%	kg and metric carat	667.129
7101.22	Worked:			
7101.221	Temporarily strung for convenience of transport	50%	kg and metric carat	667.131
7101.229	Other	50%	kg and metric carat	667.139
71.02	Diamonds, whether or not worked, but not mounted or set.			
7102.10	Unsorted	50%	kg and metric carat	667.21

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7102.20	Industrial:			
7102.21	Unworked or simply sawn, cleaved or bruted	50%	kg	277.11
7102.29	Other	50%	kg	277.19
7102.30	Non-industrial:			
7102.31	Unworked or simply sawn, cleaved or bruted	50%	kg and metric carat	667.22
7102.39	Other	50%	kg and metric carat	667.29
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.			
7103.10	Unworked or simply sawn or roughly shaped:			
7103.101	Temporarily strung for convenience of transport	50%	kg and metric carat	667.311
7103.109	Other	50%	kg and metric carat	667.319
7103.90	Otherwise worked:			
7103.91	Rubies, sapphires and emeralds:			
7103.911	Temporarily strung for convenience of transport	50%	kg and metric carat	667.391
7103.919	Other	50%	kg and metric carat	667.392
7103.99	Other:			
7103.991	Temporarily strung for convenience of transport	50%	kg and metric carat	667.393

350

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7103.999	Other	50%	kg and metric carat	667.399
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.			
7104.10	Piezo-electric quartz	50%	kg and metric carat	667.41
7104.20	Other, unworked or simply sawn or roughly shaped	50%	kg and metric carat	667.42
7104.90	Other	50%	kg and metric carat	667.49
7105.00	Dust and powder of natural or synthetic precious or semi-precious stones.	5%	kg and metric carat	277.21
	II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL			
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.			
7106.001	Unwrought	15%	kg	681.13
7106.009	Other	5%	kg	681.14

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7107.00	Base metals clad with silver, not further worked than semi-manufactured.	5%	kg	681.12
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.			
7108.10	Non-monetary	5%	kg	971.01
7108.20	Monetary	5%	kg	I
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	5%	kg	971.02
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.			
7110.001	Platinum, unwrought or in powder form	5%	kg	681.23
7110.002	Other metals of the platinum group, unwrought or in powder form	5%	kg	681.24
7110.009	Other	5%	kg	681.25
7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	5%	kg	681.22
71.12	Waste and scrap of precious metal or of metal clad with precious metal.			
7112.10	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	5%	kg	971.03
7112.20	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	5%	kg	289.21
7112.90	Other		kg	289.29
	III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES			
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.			

360

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7113.10	Of precious metal whether or not plated or clad with precious metal:			
7113.11	Of silver, whether or not plated or clad with other precious metal	60%	kg	897.311
7113.19	Of other precious metal, whether or not plated or clad with precious metal:			
7113.191	Of gold	60%	kg	897.312
7113.199	Other	60%	kg	897.313
7113.20	Of base metal clad with precious metal	60%	kg	897.314
7114.00	Articles of goldsmiths' or silver-smiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	60%	kg	897.32
7115.00	Other articles of precious metal or of metal clad with precious metal.	5%	kg	897.4
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).			
7116.10	Of natural or cultured pearls	60%	kg	897.331
7116.20	Of precious or semi-precious stones (natural, synthetic or reconstructed)	60%	kg	897.332
7117.00	Imitation jewellery.	60%	kg	897.2
71.18	Coin.			
7118.10	Coin (other than gold coin), not being legal tender	Free	kg	961.0
7118.90	Other:			
7118.901	Gold coin	Free	kg	III(a)
7118.909	Other	Free	kg	IV(a)

(a) III and IV include II

SECTION XV**BASE METALS AND ARTICLES OF BASE METAL****Notes****1. This Section does not cover:**

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings Nos. 32.07 to 32.10, 32.12, 3213.00 or 32.15);
- (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.06);
- (c) Headgear or parts thereof of heading No. 65.06 or 6507.00;
- (d) Umbrella frames or other articles of heading No. 6603.00;
- (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading No. 8608.00) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (ij) Lead shot prepared for ammunition (heading No. 93.06) or other articles of Section XIX (arms and ammunition);
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or

- (n) Articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expression "parts of general use" means:
- (a) Articles of heading No. 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading No. 91.14); and
 - (c) Articles of headings Nos. 83.01, 83.02, 83.08, 8310.00 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading No. 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
4. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.

5. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals. For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified; and
- (c) A cermet of heading No. 8113.00 is regarded as a single base metal.

6. In this Section, the following expressions have the meanings hereby assigned to them:

(a) *Waste and scrap*

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) *Powders*

Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

CHAPTER 72

IRON AND STEEL

Notes

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) *Pig iron*

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

(b) *Spiegeleisen*

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) *Ferro-alloys*

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) ***Steel***

Ferrous materials other than those of heading No. 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) ***Stainless steel***

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

(f) ***Other alloy steel***

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper

- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) *Remelting scrap ingots of iron or steel*

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) *Granules*

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) *Semi-finished products*

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) *Flat-rolled products*

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) *Bars and rods, hot-rolled, in irregularly-wound coils*

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) *Other bars and rods*

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) *Angles shapes and sections*

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading No. 73.01 or 73.02.

(o) *Wire*

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) *Hollow drill bars and rods*

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading No. 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes

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

(a) *Alloy pig iron*

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) *Non-alloy free-cutting steel*

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

(c) *Silicon-electrical steel*

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) *High speed steel*

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) *Silico-manganese steel*

Alloy steels containing by weight:

- 0.35% or more but not more than 0.7% of carbon,
- 0.5% or more but not more than 1.2% of manganese, and

- 0.6% or more but not more than 2.3% of silicon, but not containing any other element in a proportion that would give the steel the characteristics of another alloy steel.
2. For the classification of ferro-alloys in the subheadings of heading No. 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1(c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1(c) must each exceed 10% by weight.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
	I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM			
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.			
7201.10	Non-alloy pig iron containing by weight 0.5% or less of phosphorous	5%	kg	671.21
7201.20	Non-alloy pig iron containing by weight more than 0.5% of phosphorous	5%	kg	671.22
7201.30	Alloy pig iron	5%	kg	671.231
7201.40	Spiegeleisen	5%	kg	671.232
72.02	Ferro-alloys.			
7202.10	Ferro-manganese	5%	kg	671.4
7202.20	Ferro-silicon	5%	kg	671.51
7202.30	Ferro-silico-manganese	5%	kg	671.52
7202.40	Ferro-chromium	5%	kg	671.53
7202.50	Ferro-silico-chromium	5%	kg	671.54
7202.60	Ferro-nickel	5%	kg	671.55
7202.70	Ferro-molybdenum	5%	kg	671.591
7202.80	Ferro-tungsten and ferro-silico-tungsten	5%	kg	671.592
7202.90	Other	5%	kg	671.599
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.			
7203.10	Ferrous products obtained by direct reduction of iron ore	20%	kg	671.331
7203.90	Other	5%	kg	671.339
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.			
7204.10	Waste and scrap of cast iron	5%	kg	282.1
7204.20	Waste and scrap of alloy steel	5%	kg	282.2
7204.30	Waste and scrap of tinned iron or steel	5%	kg	282.31
7204.40	Other waste and scrap	5%	kg	282.34 (a)

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7204.50	Remelting scrap ingots	5%	kg	282.33
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.			
7205.10	Granules	5%	kg	671.31
7205.20	Powders	5%	kg	671.32
	II. IRON AND NON-ALLOY STEEL			
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).			
7206.10	Ingots:			
7206.101	Of iron	5%	kg	672.411
7206.102	Of non-alloy steel	5%	kg	672.412
7206.90	Other:			
7206.901	Of iron	5%	kg	672.451
7206.909	Of non-alloy steel	5%	kg	672.459
72.07	Semi-finished products of iron or non-alloy steel.			
7207.10	Containing by weight less than 0.2 of carbon:			
7207.101	Blooms and billets, of non-alloy steel	20%	kg	672.601(b)
7207.109	Other	5%	kg	672.609(b)
7207.20	Containing by weight 0.25% or more of carbon:			
7207.201	Blooms and billets, of non-alloy steel	20%	kg	672.71
7207.202	Other	5%	kg	672.72
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7208.10	In coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			
7208.101	Of a thickness of less than 3 mm	5%	kg	673.111(c)
7208.109	Other	5%	kg	673.119(c)
7208.20	Other, in coils, not further worked than hot-rolled:			
7208.201	Of a thickness of less than 3 mm	5%	kg	673.211(d)
7208.209	Other	5%	kg	673.219(d)
7208.30	Not in coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			
7208.301	Of a thickness of less than 3 mm	5%	kg	673.131(e)
7208.309	Other	5%	kg	673.139(e)
7208.40	Other, not in coils, not further worked than hot-rolled:			
7208.401	Of a thickness of less than 3 mm	5%	kg	673.231(f)
7208.409	Other	5%	kg	673.239(f)
7208.90	Other:			
7208.901	Of a thickness of less than 3 mm	5%	kg	673.511
7208.909	Other	5%	kg	673.519
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.			
7209.10	In coils, not further worked than cold-rolled (cold reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			
7209.101	Of a thickness of less than 3 mm	5%	kg	673.311(g)
7209.109	Other	5%	kg	673.319(g)
7209.20	Other, in coils, not further worked than cold-rolled (cold-reduced):			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7209.201	Of a thickness of less than 3 mm	5%	kg	673.411(h)
7209.209	Other	5%	kg	673.419(h)
7209.30	Not in coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			
7209.301	Of a thickness of less than 3 mm	5%	kg	673.351(ij)
7209.309	Other	5%	kg	673,359(ij)
7209.40	Other, not in coils, not further worked than cold-rolled (cold-reduced):			
7209.401	Of a thickness of less than 3 mm	5%	kg	673.451(k)
7209.409	Other	5%	kg	673.459(k)
7209.90	Other:			
7209.901	Of a thickness of less than 3 mm	5%	kg	673.521
7209.909	Other	5%	kg	673.529
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.			
7210.10	Plated or coated with tin:			
7210.11	Of a thickness of 0.5 mm or more	5%	kg	674.211
7210.12	Of a thickness of less than 0.5 mm	5%	kg	674.212
7210.20	Plated or coated with lead, including terne-plate	5%	kg	674.41
7210.30	Electrolytically plated or coated with zinc:			
7210.31	Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			
7210.311	Of a thickness of less than 3 mm, corrugated	25%	kg	674.111
7210.312	Of a thickness of less than 3 mm, other	5%	kg	674.112
7210.319	Other	5%	kg	674.113
7210.39	Other:			
7210.391	Of a thickness of less than 3 mm, corrugated	25%	kg	674.114

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7211.101	Of a thickness of less than 3 mm	5%	kg	673.161(1)
7211.109	Other	5%	kg	673.169(1)
7211.20	Other, not further worked than hot-rolled:			
7211.201	Of a thickness of less than 3 mm	5%	kg	673.261(m)
7211.209	Other.	5%	kg	673.269(m)
7211.30	Not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			
7211.301	Of a thickness of less than 3 mm	5%	kg	673.391
7211.309	Other	5%	kg	673.399
7211.40	Other, not further worked than cold-rolled (cold-reduced):			
7211.401	Of a thickness of less than 3 mm	5%	kg	673.491
7211.409	Other	5%	kg	673.499
7211.90	Other:			
7211.901	Of a thickness of less than 3 mm	5%	kg	673.531
7211.909	Other	5%	kg	673.539
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.			
7212.10	Plated or coated with tin	5%	kg	674.22
7212.20	Electrolytically plated or coated with zinc:			
7212.21	Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			
7212.211	Of a thickness of less than 3 mm, corrugated	25%	kg	674.121
7212.212	Of a thickness of less than 3 mm, other	5%	kg	674.122
7212.219	Other	5%	kg	674.123
7212.29	Other:			
7212.291	Of a thickness of less than 3 mm, corrugated	25%	kg	674.124
7212.292	Of a thickness of less than 3 mm, other	5%	kg	674.125
7212.299	Other	5%	kg	674.129

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7212.30	Otherwise plated or coated with zinc:			
7212.301	Of a thickness of less than 3 mm, corrugated	25%	kg	674.141
7212.302	Of a thickness of less than 3 mm, other	5%	kg	674.142
7212.309	Other	5%	kg	674.149
7212.40	Painted, varnished or coated with plastics:			
7212.401	Of a thickness of less than 3 mm, corrugated	25%	kg	674.321
7212.402	Of a thickness of less than 3 mm, other	5%	kg	674.322
7212.409	Other	5%	kg	674.329
7212.50	Otherwise plated or coated:			
7212.501	Of a thickness of less than 3 mm, corrugated	25%	kg	674.511
7212.502	Of a thickness of less than 3 mm, other	5%	kg	674.512
7212.509	Other	5%	kg	674.519
7212.60	Clad:			
7212.601	Of a thickness of less than 3 mm, corrugated	25%	kg	674.521
7212.602	Of a thickness of less than 3 mm, other	5%	kg	674.522
7212.609	Other	5%	kg	674.529
72.13	Bars and rods, hot-rolled in irregularly wound coils, of iron or non-alloy steel.			
7213.001	Of iron	5%	kg	676.161(n)
7213.009	Of non-alloy steel	20%	kg	676.162(n)
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.			
7214.001	Forged, of iron	5%	kg	676.431
7214.002	Forged, of non-alloy steel	5%	kg	676.439
7214.003	Other, of iron	5%	kg	676.261(o)
7214.009	Other, of non-alloy steel	20%	kg	676.269(o)

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
72.15	Other bars and rods of iron or non-alloy steel.			
7215.001	Of free-cutting steel, not further worked than cold-formed or cold-finished	5%	kg	676.31
7215.002	Other, not further worked than cold-formed or cold-finished	5%	kg	676.35(p)
7215.003	Other, of iron	5%	kg	676.441
7215.009	Other, of non-alloy steel	5%	kg	676.449
72.16	Angles, shapes and sections of iron or non-alloy steel.			
7216.001	Angles, of non-alloy steel	20%	kg	676.891(q)
7216.009	Other	5%	kg	676.899(q)
72.17	Wire of iron or non-alloy steel:			
7217.001	Of iron	5%	kg	678.101(r)
7217.002	Of non-alloy steel, not plated or coated, whether or not polished	20%	kg	678.102(r)
7217.009	Of non-alloy steel, other	5%	kg	678.109(r)
III. STAINLESS STEEL				
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.			
7218.10	Ingots and other primary forms	5%	kg	672.47
7218.90	Other	5%	kg	672.81
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.			
7219.10	Not further worked than hot-rolled, in coils	5%	kg	675.31(s)
7219.20	Not further worked than hot-rolled, not in coils	5%	kg	675.34(t)
7219.30	Not further worked than cold-rolled (cold-reduced)	5%	kg	675.51(u)
7219.90	Other	5%	kg	675.71
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7220.10	Not further worked than hot-rolled	5%	kg	675.39(v)
7220.20	Not further worked than cold-rolled (cold-reduced)	5%	kg	675.56
7220.90	Other	5%	kg	675.72
7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	5%	kg	676.15
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.			
7222.10	Bars and rods, not further worked than hot-rolled, hot-drawn or extruded	5%	kg	676.25
7222.20	Bars and rods, not further worked than cold-formed or cold-finished	5%	kg	676.34
7222.30	Other bars and rods	5%	kg	676.45
7222.40	Angles, shapes and sections:			
7222.401	Angles	5%	kg	676.871
7222.402	Shapes and sections	5%	kg	676.872
7223.00	Wire of stainless steel.		kg	678.21
	IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL			
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.			
7224.10	Ingots and other primary forms	5%	kg	672.49
7224.90	Other	5%	kg	672.82
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.			
7225.10	Of silicon-electrical steel	5%	kg	675.11
7225.20	Of high speed steel	5%	kg	675.21
7225.30	Other, not further worked than hot-rolled, in coils	5%	kg	675.41
7225.40	Other, not further worked than hot-rolled, not in coils	5%	kg	675.42

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7225.50	Other, not further worked than cold-rolled (cold-reduced)	5%	kg	675.61
7225.90	Other	5%	kg	675.73
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.			
7226.10	Of silicon-electrical steel	5%	kg	675.12
7226.20	Of high speed steel	5%	kg	675.22
7226.90	Other:			
7226.91	Not further worked than hot-rolled	5%	kg	675.43
7226.92	Not further worked than cold-rolled (cold-reduced)	5%	kg	675.62
7226.99	Other		kg	675.74
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.			
7227.10	Of high speed steel	5%	kg	676.17
7227.20	Of silico-manganese steel	5%	kg	676.191
7227.90	Other	5%	kg	676.199
72.28	Other bars and rods of other alloy steel; angles, shapes and sections of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.			
7228.10	Bars and rods, of high speed steel	5%	kg	676.41
7228.20	Bars and rods, of silico-manganese steel	5%	kg	676.42
7228.30	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	5%	kg	676.29
7228.40	Other bars and rods, not further worked than forged	5%	kg	676.46
7228.50	Other bars and rods, not further worked than cold-formed or cold-finished	5%	kg	676.39
7228.60	Other bars and rods	5%	kg	676.47
7228.70	Angles, shapes and sections:			
7228.701	Angles	5%	kg	676.881
7228.702	Shapes and sections	5%	kg	676.882
7228.80	Hollow drill bars and rods	5%	kg	676.48

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
72.29	Wire of other alloy steel.			
7229.10	Of high speed steel	5%	kg	678.291
7229.20	Of silico-manganese steel	5%	kg	678.292
7229.90	Other	5%	kg	678.299

- (a) 282.34 includes 282.32 and 282.39
 (b) 672.601 and 672.609 include 672.61, 672.62 and 672.69
 (c) 673.111 and 673.119 include 673.11 and 673.12
 (d) 673.211 and 673.219 include 673.21 and 673.22
 (e) 673.131 and 673.139 include 673.13, 673.14 and 673.15
 (f) 673.231 and 673.239 include 673.23, 673.24 and 673.25
 (g) 673.311 and 673.319 include 673.31, 673.32, 673.33 and 673.34
 (h) 673.411 and 673.419 include 673.41, 673.42, 673.43 and 673.44
 (ij) 673.351 and 673.359 include 673.35, 673.36, 673.37 and 673.38
 (k) 673.451 and 673.459 include 673.45, 673.46, 673.47 and 673.48
 (l) 673.161 and 673.169 include 673.16, 673.17 and 673.19
 (m) 673.261 and 673.269 include 673.26, 673.27 and 673.29
 (n) 676.161 and 676.162 include 676.11, 676.12, 676.13 and 676.14
 (o) 676.261 and 676.269 include 676.21, 676.22, 676.23 and 676.24
 (p) 676.35 includes 676.32 and 676.33
 (q) 676.891 and 676.899 include 676.81, 676.82, 676.83, 676.84 and 676.85
 (r) 678.101, 678.102 and 678.109 include 678.11, 678.12 and 678.13
 (s) 675.31 includes 675.31, 675.32 and 675.33
 (t) 675.34 includes 675.34, 675.35 and 675.36
 (u) 675.51 includes 675.51, 675.52, 675.53, 675.54 and 675.55
 (v) 675.39 includes 675.37 and 675.38

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.			
7301.10	Sheet piling	5%	kg	676.861
7301.20	Angles, shapes and sections	5%	kg	676.862
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails.			
7302.001	Rails	5%	kg	677.01
7302.009	Other	5%	kg	677.09
7303.00	Tubes, pipes and hollow profiles, of cast iron.	5%	kg	679.11
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.			
7304.001	High-pressure hydro-electric conduits of steel, whether or not reinforced	5%	kg	679.181(a)
7304.002	Tubes, pipes and blanks therefor, of steel, of a thickness of less than 3 mm and a diameter less than 75 mm	5%	kg	679.182(a)
7304.009	Other	5%	kg	679.189(a)
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having internal and external circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7305.10	Line pipe of a kind used for oil or gas pipelines:			
7305.11	Longitudinally submerged arc welded	5%	kg	679.311
7305.12	Other, longitudinally welded	5%	kg	679.312
7305.19	Other	5%	kg	679.319
7305.20	Casing of a kind used in drilling for oil or gas	5%	kg	679.32
7305.30	Other, welded:			
7305.31	Longitudinally welded	5%	kg	679.331
7305.39	Other	5%	kg	679.339
7305.90	Other	5%	kg	679.39
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.			
7306.001	Tubes, pipes and blanks therefor, of steel, of a thickness of less than 3 mm and a diameter less than 75 mm	5%	kg	679.481(b)
7306.009	Other	5%	kg	679.489(b)
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.			
7307.10	Cast fittings:			
7307.11	Of non-malleable cast iron	5%	kg	679.51
7307.19	Other	5%	kg	679.52
7307.20	Other, of stainless steel:			
7307.21	Flanges	5%	kg	679.53
7307.22	Threaded elbows, bends and sleeves	5%	kg	679.54
7307.23	Butt welding fittings	5%	kg	679.55
7307.29	Other	5%	kg	679.56
7307.90	Other:			
7307.91	Flanges	5%	kg	679.591
7307.92	Threaded elbows, bends and sleeves	5%	kg	679.592
7307.93	Butt welding fittings	5%	kg	679.593
7307.99	Other	5%	kg	679.599

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.			
7308.10	Bridges and bridge-sections	5%	kg	691.11
7308.20	Towers and lattice masts	5%	kg	691.12
7308.30	Doors, windows and their frames and thresholds for doors	5%	kg	691.13
7308.40	Props and similar equipment for scaffolding, shuttering or pit-propping	5%	kg	691.14
7308.90	Other	5%	kg	691.19
73.09	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7309.001	Petrol, oil and gas tanks	5%	kg	692.111
7309.002	Water tanks	5%	kg	692.112
7309.009	Other	5%	kg	692.119
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7310.10	Of a capacity of 50 litres or more	5%	kg	692.411
7310.20	Of a capacity of less than 50 litres:			
7310.21	Cans which are to be closed by soldering or crimping	25%	kg	692.412
7310.29	Other	5%	kg	692.419
7311.00	Containers for compressed or liquefied gas, of iron or steel.	5%	kg	692.43
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			
7312.10	Stranded wire and cables:			
7312.101	Stranded wire	25%	kg	693.111
7312.102	Cables	25%	kg	693.112
7312.90	Other	5%	kg	693.119
73.13	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.			
7313.001	Barbed wire, of iron or steel	25%	kg	693.21
7313.009	Other	25%	kg	693.29
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.			
7314.10	Woven products:			
7314.101	Gauze	25%	kg	693.511
7314.109	Other	25%	kg	693.512
7314.20	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more:			
7314.201	Grill	25%	kg	693.513
7314.209	Other	25%	kg	693.514

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7314.30	Other grill, netting and fencing, welded at the intersection:			
7314.301	Grill	25%	kg	693.515
7314.309	Other	25%	kg	693.516
7314.40	Other grill, netting and fencing:			
7314.401	Grill	25%	kg	693.517
7314.409	Other	25%	kg	693.518
7314.50	Expanded metal	5%	kg	693.519
73.15	Chain and parts thereof, of iron or steel.			
7315.10	Articulated link chain and parts thereof:			
7315.11	Roller chain	5%	kg	748.31
7315.12	Other chain	5%	kg	748.32
7315.19	Parts	5%	kg	748.39
7315.20	Skid chain	5%	kg	699.21
7315.80	Other chain	5%	kg	699.221
7315.90	Other parts	5%	kg	699.229
7316.00	Anchors, grapnels and parts thereof, of iron or steel.	**	kg	699.61
73.17	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.			
7317.001	Masonry and roofing nails	5%	kg	694.11
7317.002	Other nails	25%	kg	694.12
7317.003	Tacks	5%	kg	694.13
7317.004	Staples	25%	kg	694.14
7317.009	Other	5%	kg	694.19
73.18	Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7318.10	Threaded articles:			
7318.101	Screws	5%	kg	694.211
7318.102	Bolts and nuts	5%	kg	694.212
7318.109	Other	5%	kg	694.219
7318.20	Non-threaded articles	5%	kg	694.22
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.			
7319.10	Sewing, darning or embroidery needles	5%	kg	699.311
7319.20	Safety pins	5%	kg	699.321
7319.30	Other pins:			
7319.301	Ordinary pins	25%	kg	699.322
7319.309	Other	5%	kg	699.329
7319.90	Other	5%	kg	699.319
73.20	Springs and leaves for springs, of iron or steel.			
7320.10	Leaf-springs and leaves therefor:			
7320.101	For road motor vehicles	10%	kg	699.411
7320.109	Other	5%	kg	699.412
7320.20	Helical springs:			
7320.201	For road motor vehicles	10%	kg	699.413
7320.209	Other	5%	kg	699.414
7320.90	Other:			
7320.901	For road motor vehicles	10%	kg	699.415
7320.909	Other	5%	kg	699.419
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.			
7321.10	Cooking appliances and plate warmers:			
7321.101	Stoves and ranges	35%	kg	697.311
7321.102	Cookers	35%	kg	697.312

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7321.103	Barbecues	35%	kg	697.313
7321.109	Other	25%	kg	697.319
7321.80	Other appliances:			
7321.81	For gas fuel or for both gas and other fuels	25%	kg	697.321
7321.82	For liquid fuel	25%	kg	697.322
7321.83	For solid fuel	25%	kg	697.323
7321.90	Parts	5%	kg	697.33
7322.00	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	5%	kg	812.16
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.			
7323.10	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:			
7323.101	Iron or steel wool	25%	kg	697.441
7323.102	Pot scourers and scouring or polishing pads	35%	kg	697.442
7323.109	Other	25%	kg	697.449
7323.90	Other:			
7323.901	Baking pans	35%	kg	697.411
7323.902	Buckets	35%	kg	697.412
7323.903	Dust bins	35%	kg	697.413
7323.904	Funnels	35%	kg	697.414
7323.905	Watering-cans	35%	kg	697.415
7323.906	Clothes hangers	35%	kg	697.416
7323.907	Letter boxes	35%	kg	697.417
7323.908	Parts	5%	kg	697.418
7323.909	Other	25%	kg	697.419

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
73.24	Sanitary ware and parts thereof, of iron or steel.			
7324.10	Sinks and wash basins, of stainless steel	5%	kg and No	697.511
7324.20	Baths	5%	kg and No	697.512
7324.90	Other, including parts:			
7324.901	Parts of sinks and wash basins	5%	kg	697.517
7324.902	Parts of other sanitary ware	5%	kg	697.518
7324.909	Other	5%	kg	697.519
73.25	Other cast articles of iron or steel.			
7325.10	Of non-malleable cast iron	25%	kg	699.62
7325.90	Other:			
7325.91	Grinding balls and similar articles for mills	5%	kg	699.631
7325.99	Other	25%	kg	699.639
73.26	Other articles of iron or steel.			
7326.10	Forged or stamped, but not further worked:			
7326.11	Grinding balls and similar articles for mills	5%	kg	699.651
7326.19	Other	25%	kg	699.659
7326.20	Articles of iron or steel wire	25%	kg	699.67
7326.90	Other:			
7326.901	Handcuffs	25%	kg	699.691
7326.909	Other	25%	kg	699.699

- (a) 679.181, 679.182 and 679.189 include 679.12 to 679.17
(b) 679.481 and 679.489 include 679.41 to 679.44 and 679.49

CHAPTER 74

COPPER AND ARTICLES THEREOF

Note

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

(a) *Refined copper*

Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Ag Silver	0.25
As Arsenic	0.5
Cd Cadmium	1.3
Cr Chromium	1.4
Mg Magnesium	0.8
Pb Lead	1.5
S Sulphur	0.7
Sn Tin	0.8
Te Tellurium	0.8
Zn Zinc	1
Zr Zirconium	0.3
Other elements, each	0.3

*Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) *Copper alloys*

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5%.

(c) *Master alloys*

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading No. 2848.00.

(d) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products, with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading No. 74.03.

(e) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

In the case of heading No. 7414.00, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(g) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading No. 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Headings Nos. 7409.00 and 7410.00 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note

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

(a) *Copper-zinc base alloys (brasses)*

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

(b) *Copper-tin base alloys (bronzes)*

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) *Copper-nickel-zinc base alloys (nickel silvers)*

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

(d) *Copper-nickel base alloys*

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
74.01	Copper mattes; cement copper (precipitated copper).			
7401.10	Copper mattes	5%	kg	283.21
7401.20	Cement copper (precipitated copper)	5%	kg	283.22
7402.00	Unrefined copper; copper anodes for electrolytic refining.	5%	kg	682.11
74.03	Refined copper and copper alloys, unwrought.			
7403.10	Refined copper	5%	kg	682.12
7403.20	Copper alloys	5%	kg	682.14
7404.00	Copper waste and scrap.	5%	kg	288.21
7405.00	Master alloys of copper.	5%	kg	682.13
7406.00	Copper powders and flakes.	5%	kg	682.62
74.07	Copper bars, rods and profiles.			
7407.10	Of refined copper	5%	kg	682.31
7407.20	Of copper alloys	5%	kg	682.32
74.08	Copper wire.			
7408.10	Of refined copper	5%	kg	682.41
7408.20	Of copper alloys	5%	kg	682.42
7409.00	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	5%	kg	682.5
7410.00	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.	5%	kg	682.6
7411.00	Copper tubes and pipes.	5%	kg	682.71

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7412.00	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	5%	kg	682.72
7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	5%	kg	693.12
7414.00	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.	5%	kg	693.52
74.15	Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.			
7415.10	Nails and tacks, drawing pins, staples and similar articles	5%	kg	694.31
7415.20	Other articles, not threaded	5%	kg	694.32
7415.30	Other threaded articles	5%	kg	694.33
7416.00	Copper springs.	5%	kg	699.42
7417.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	25%	kg	697.34
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.			
7418.10	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	25%	kg	697.42
7418.20	Sanitary ware and parts thereof	25%	kg	697.52

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
74.19	Other articles of copper.			
7419.10	Chain and parts thereof	5% _r	kg	699.71
7419.90	Other	5% _i	kg	699.73

CHAPTER 75

NICKEL AND ARTICLES THEREOF

Note

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

(a) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading No.7502.00), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No. 7506.00 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note

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

(a) *Nickel, not alloyed*

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5%, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Fe Iron	0.5
O Oxygen	0.4
Other elements, each	0.3

(b) *Nickel alloys*

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- (i) the content by weight of cobalt exceeds 1.5%,
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the fore-going table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
7501.10	Nickel mattes	5%	kg	284.21
7501.20	Nickel oxide sinters and other intermediate products of nickel metallurgy	5%	kg	284.22
7502.00	Unwrought nickel.	5%	kg	683.1
7503.00	Nickel waste and scrap.	5%	kg	288.22
7504.00	Nickel powders and flakes.	5%	kg	683.23
7505.00	Nickel bars, rods, profiles and wire.	5%	kg	683.21
7506.00	Nickel plates, sheets, strip and foil.	5%	kg	683.24
7507.00	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	5%	kg	683.22
75.08	Other articles of nickel.			
7508.001	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	5%	kg	699.751
7508.009	Other	5%	kg	699.759

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CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

Note

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

(a) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading No. 7601.00), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings Nos. 76.06 and 7607.00 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(c) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note

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

(a) **Aluminium, not alloyed**

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content% by weight
Fe + Si (iron plus silicon) Other elements ⁽¹⁾ , each	1 0.1 ⁽²⁾
<p>(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.</p> <p>(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.</p>	

(b) *Aluminium alloys*

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

- (1) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (2) the total content by weight of such other elements exceeds 1%.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7601.00	Unwrought aluminium.	5%	kg	684.1
7602.00	Aluminium waste and scrap.	5%	kg	288.23
7603.00	Aluminium powders and flakes.	5%	kg	684.25
7604.00	Aluminium bars, rods and profiles.	25%	kg	684.21
7605.00	Aluminium wire.	5%	kg	684.22
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.			
7606.001	Flat sheets	5%	kg	684.231
7606.002	Corrugated sheets	5%	kg	684.232
7606.009	Other	5%	kg	684.239
7607.00	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.	5%	kg	684.24
7608.00	Aluminium tubes and pipes.	25%	kg	684.26
7609.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	5%	kg	684.27
76.10	Aluminium structures (excluding pre-fabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.			
7610.10	Doors, windows and their frames and thresholds for doors	20%	kg	691.21

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7610.90 7610.901 7610.909	Other: Complete structures Other	20% 5%	kg kg	691.291 691.299
76.11	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7611.001 7611.009	Water storage tanks Other	20% 5%	kg kg	692.121 692.129
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7612.001 7612.009	Cans Other	5% 5%	kg kg	692.421 692.429
7613.00	Aluminium containers for compressed or liquefied gas.	5%	kg	692.44
7614.00	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	5%	kg	693.13
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7615.10	Table, kitchen, or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:			
7615.101	Saucepans	35%	kg	697.431
7615.102	Baking, stew and frying pans	35%	kg	697.432
7615.103	Other table, kitchen or household articles	25%	kg	697.433
7615.104	Parts of the goods of sub-headings			
7615.105	Nos. 7615.101, 7615.102 and 7615.103	50%	kg	697.434
7615.105	Pot scourers and scouring or polishing pads	25%	kg	697.435
7615.109	Other	25%	kg	697.439
7615.20	Sanitary ware and parts thereof:			
7615.201	Sanitary ware	25%	kg	697.531
7615.202	Parts	5%	kg	697.532
76.16	Other articles of aluminium.			
7616.10	Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	5%	kg	694.4
7616.90	Other:			
7616.901	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	5%	kg	699.791
7616.902	Expanded metal	5%	kg	699.792
7616.909	Other	5%	kg	699.799

CHAPTER 77

(RESERVED FOR POSSIBLE FUTURE USE
IN THE HARMONISED SYSTEM)

CHAPTER 78

LEAD AND ARTICLES THEREOF

Note

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

(a) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading No.7801.00), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No. 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note

1. In this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other (for example Te), each		0.001

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7801.00	Unwrought lead.	5%	kg	685.1
7802.00	Lead waste and scrap.	5%	kg	288.24
7803.00	Lead bars, rods, profiles and wire.	5%	kg	685.21
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.			
7804.10	Plates, sheets, strip and foil	5%	kg	685.221
7804.20	Powders and flakes	5%	kg	685.222
7805.00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	5%	kg	685.24
7806.00	Other articles of lead	5%	kg	699.76

CHAPTER 79

ZINC AND ARTICLES THEREOF

Note

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

- (a) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

- (b) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading No. 7901.00) coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No. 7905.00 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note

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

(a) *Zinc, not alloyed*

Metal containing by weight at least 97.5% of zinc.

(b) *Zinc alloys*

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) *Zinc dust*

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7901.00	Unwrought zinc.	5%	kg	686.1
7902.00	Zinc waste and scrap.	5%	kg	288.25
79.03	Zinc dust, powders and flakes.			
7903.10	Zinc dust	5%	kg	686.331
7903.90	Other	5%	kg	686.339
7904.00	Zinc bars, rods, profiles and wire	5%	kg	686.31
7905.00	Zinc plates, sheets, strip and foil	5%	kg	686.32
7906.00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	5%	kg	686.34
79.07	Other articles of zinc.			
7907.10	Gutters, roof capping, skylight frames and other fabricated building components	5%	kg	699.771
7907.90	Other	5%	kg	699.779

CHAPTER 80

TIN AND ARTICLES THEREOF

Note

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

- (a) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

- (b) *Profiles*

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading No. 8001.00 coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings Nos. 8004.00 and 80.05 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) *Tubes and pipes*

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note

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

(a) *Tin, not alloyed*

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE - Other elements

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) *Tin alloys*

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

- (i) the total content by weight of such other elements exceeds 1%; or
 - (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.
-

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8001.00	Unwrought tin.	5%	kg	687.1
8002.00	Tin waste and scrap.	5%	kg	288.26
8003.00	Tin bars, rods, profiles and wire.	5%	kg	687.21
8004.00	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	5%	kg	687.22
80.05	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.			
8005.10	Foil	5%	kg	687.231
8005.20	Powders and flakes	5%	kg	687.232
8006.00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	5%	kg	687.24
8007.00	Other articles of tin.	5%	kg	699.78

CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

Subheading Note

1. Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" applies, *mutatis mutandis*, to this Chapter.
-

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.			
8101.001	Unwrought tungsten; tungsten waste and scrap	5%	kg	689.11
8101.002	Wrought tungsten and articles of tungsten	5%	kg	699.91
81.02	Molybdenum and articles thereof, including waste and scrap.			
8102.001	Unwrought molybdenum; molybdenum waste and scrap	5%	kg	689.12
8102.002	Wrought molybdenum and articles of molybdenum	5%	kg	699.92
81.03	Tantalum and articles thereof, including waste and scrap.			
8103.10	Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders	5%	kg	689.13
8103.90	Other	5%	kg	699.93
81.04	Magnesium and articles thereof, including waste and scrap.			
8104.10	Unwrought magnesium	5%	kg	689.15
8104.20	Waste and scrap	5%	kg	689.14
8104.30	Raspings, turnings and granules, graded according to size; powders	5%	kg	699.941
8104.90	Other:			
8104.901	Wrought bars, rods, angles, shapes and sections of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium	5%	kg	699.942
8104.909	Other	5%	kg	699.949

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.			
8105.10	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders	5%	kg	689.81
8105.90	Other	5%	kg	699.81
8106.00	Bismuth and articles thereof, including waste and scrap.	5%	kg	689.92
81.07	Cadmium and articles thereof, including waste and scrap.			
8107.10	Unwrought cadmium; waste and scrap; powders	5%	kg	689.82
8107.90	Other	5%	kg	699.83
81.08	Titanium and articles thereof, including waste and scrap.			
8108.10	Unwrought titanium; waste and scrap; powders	5%	kg	689.83
8108.90	Other	5%	kg	699.85
81.09	Zirconium and articles thereof, including waste and scrap.			
8109.10	Unwrought zirconium; waste and scrap; powders	5%	kg	689.84
8109.90	Other	5%	kg	699.87
8110.00	Antimony and articles thereof, including waste and scrap	5%	kg	689.93
8111.00	Manganese and articles thereof, including waste and scrap	5%	kg	689.94

4-21

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.			
8112.10	Beryllium:			
8112.11	Unwrought; waste and scrap; powders	5%	kg	689.91
8112.19	Other	5%	kg	699.95
8112.20	Chromium	5%	kg	689.95
8112.30	Germanium	5%	kg	689.96
8112.40	Vanadium	5%	kg	689.97
8112.90	Other:			
8112.91	Unwrought; waste and scrap; powders	5%	kg	689.98
8112.99	Other	5%	kg	699.99
8113.00	Cermets and articles thereof, including waste and scrap.	5%	kg	689.99

CHAPTER 82

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

Notes

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No.8209.00, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) Base metal;
 - (b) Metal carbides or cermets;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading No. 85.10.
3. Sets consisting of one or more knives of heading No. 82.11 and at least an equal number of articles of heading No. 82.15 are to be classified in heading No. 82.15.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry			
8201.10	Spades and shovels	Free	kg and No	695.11
8201.20	Forks	Free	kg and No	695.12
8201.30	Mattocks, picks, hoes and rakes:			
8201.301	Mattocks	Free	kg and No	695.131
8201.302	Picks	Free	kg and No	695.132
8201.303	Hoes	Free	kg and No	695.133
8201.304	Rakes	Free	kg and No	695.134
8201.40	Axes, bill hooks and similar hewing tools:			
8201.401	Axes	Free	kg and No	695.141
8201.402	Machettes (cutlasses)	Free	kg and No	695.142
8201.409	Other	Free	kg and No	695.149
8201.50	Secateurs and similar one-handed pruners and shears (including poultry shears)	Free	kg and No	695.15
8201.60	Hedge shears, two-handed pruning shears and similar two-handed shears	Free	kg and No	695.16
8201.90	Other hand tools of a kind used in agriculture, horticulture or forestry	Free	kg	695.19
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).			
8202.10	Hand saws	5%	kg	695.21
8202.20	Band saw blades	5%	kg	695.51
8202.30	Circular saw blades (including slitting or slotting saw blades)	5%	kg	695.56 (a)
8202.40	Chain saw blades	5%	kg	695.54
8202.90	Other saw blades	5%	kg	695.58 (b)

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.			
8203.10	Files, rasps and similar tools	5%	kg and No	695.22
8203.20	Pliers (including cutting pliers), pincers, tweezers and similar tools	5%	kg and No	695.231
8203.30	Metal cutting shears and similar tools	5%	kg and No	695.232
8203.40	Pipe-cutters, bolt croppers, perforating punches and similar tools	5%	kg and No	695.234
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.			
8204.10	Hand-operated spanners and wrenches	5%	kg and No	695.31
8204.20	Interchangeable spanner sockets with or without handles	5%	kg and No	695.32
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.			
8205.10	Drilling, threading or tapping tools	5%	kg	695.41
8205.20	Hammers and sledge hammers	5%	kg	695.42
8205.30	Planes, chisels, gouges and similar cutting tools for working wood	5%	kg	695.43
8205.40	Screwdrivers	5%	kg	695.44
8205.50	Other hand tools (including glaziers' diamonds):			
8205.51	Household tools	25%	kg	695.45
8205.59	Other	5%	kg	695.461
8205.60	Blow lamps	5%	kg	695.462
8205.70	Vices, clamps and the like	5%	kg	695.47

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8205.80	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	5%	kg	695.48
8205.90	Sets of articles of two or more of the foregoing subheadings	5%	kg	695.49
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.			
8206.001	Household tools	25%	kg	695.71
8206.009	Other	5%	kg	695.79
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.			
8207.10	Rock drilling or earth boring tools	5%	kg	695.63
8207.20	Dies for drawing or extruding metal	5%	kg	695.641
8207.30	Tools for pressing, stamping or punching	5%	kg	695.642
8207.40	Tools for tapping or threading	5%	kg	695.643
8207.50	Tools for drilling, other than for rock drilling	5%	kg	695.644
8207.60	Tools for boring or broaching	5%	kg	695.645
8207.70	Tools for milling	5%	kg	695.646
8207.80	Tools for turning	5%	kg	695.647
8207.90	Other interchangeable tools	5%	kg	695.649
82.08	Knives and cutting blades, for machines or for mechanical appliances.			
8208.10	For metal working	5%	kg	695.611
8208.20	For wood working	5%	kg	695.612
8208.30	For kitchen appliances or for machines used in the food industry:			
8208.301	For kitchen appliances	5%	kg	695.613
8208.309	Other	5%	kg	695.614

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8208.40	For agricultural, horticultural or forestry machines:			
8208.401	For lawn mowers	5%	kg	695.615
8208.409	Other	5%	kg	695.616
8208.90	Other	5%	kg	695.619
8209.00	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets.	5%	kg	695.62
82.10	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.			
8210.001	Coffee-mills	25%	kg	697.811
8210.002	Mincers	25%	kg	697.812
8210.003	Juice extractors	25%	kg	697.813
8210.004	Ice cream freezers	25%	kg	697.814
8210.009	Other	25%	kg	697.819
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.03, and blades therefor.			
8211.10	Sets of assorted articles	25%	kg	696.81
8211.90	Other:			
8211.91	Table knives having fixed blades	25%	kg	696.82
8211.92	Other knives having fixed blades:			
8211.921	Household	25%	kg	696.83
8211.929	Other	5%	kg	696.84
8211.93	Knives having other than fixed blades:			
8211.931	Household	25%	kg	696.85
8211.939	Other	5%	kg	696.86
8211.94	Blades	25%	kg	696.87
82.12	Razors and razor blades (including razor blade blanks in strips).			
8212.10	Razors	25%	kg	696.31
8212.20	Safety razor blades, including razor blade blanks in strips:			
8212.201	Safety razor blades	35%	kg	696.351
8212.209	Other	5%	kg	696.359

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8212.90	Other parts	25%	kg	696.38
82.13	Scissors, tailors' shears and similar shears, and blades therefor.			
8213.001	Tailors' and dressmakers' shears	5%	kg	696.41
8213.009	Other	5%	kg	696.49
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).			
8214.10	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	25%	kg	696.51
8214.20	Manicure or pedicure sets and instruments (including nail files)	25%	kg	696.55
8214.90	Other	5%	kg	696.59
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.			
8215.10	Sets of assorted articles containing at least one article plated with precious metal	25%	kg	696.61
8215.20	Other sets of assorted articles	25%	kg	696.62
8215.90	Other:			
8215.91	Plated with precious metal	25%	kg	696.63
8215.99	Other	25%	kg	696.69

(a) 695.56 includes 695.52 and 695.53

(b) 695.58 includes 695.55 and 695.59

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

Notes

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading No. 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading No. 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.			
8301.10	Padlocks	5%	kg	699.111
8301.20	Locks of a kind used for motor vehicles	5%	kg	699.112
8301.30	Locks of a kind used for furniture	5%	kg	699.113
8301.40	Other locks	5%	kg	699.114
8301.50	Clasps and frames with clasps, incorporating locks	5%	kg	699.115
8301.60	Parts	5%	kg	699.116
8301.70	Keys presented separately	5%	kg	699.117
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.			
8302.001	Hinges	5%	kg	699.13
8302.002	Castors	5%	kg	699.14
8302.003	Other mountings, fittings and similar articles suitable for motor vehicles	10%	kg	699.15
8302.004	Other mountings, fittings and similar articles suitable for buildings	5%	kg	699.16
8302.005	Other mountings, fittings and similar articles suitable for furniture	5%	kg	699.17
8302.009	Other	5%	kg	699.19
8303.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	5%	kg	699.12

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
83.04	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03.			
8304.001	Filing cabinets	20%	kg	895.111
8304.002	Card-index cabinets	20%	kg	895.112
8304.009	Other	5%	kg	895.119
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.			
8305.10	Fittings for loose-leaf binders or files	5%	kg	895.121
8305.20	Staples in strips	25%	kg	895.122
8305.90	Other, including parts:			
8305.901	Paper clips	25%	kg	895.123
8305.909	Other	5%	kg	895.129
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.			
8306.10	Bells, gongs and the like	25%	kg	699.52
8306.20	Statuettes and other ornaments	25%	kg	697.821
8306.30	Photograph, picture or similar frames; mirrors	25%	kg	697.822
8307.00	Flexible tubing of base metal, with or without fittings.	5%	kg	699.51

4.39

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.			
8308.10	Hooks, eyes and eyelets	5%	kg	699.331
8308.20	Tubular or bifurcated rivets	5%	kg	699.332
8308.90	Other, including parts	5%	kg	699.339
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.			
8309.10	Crown corks	25%	kg	699.531
8309.90	Other:			
8309.901	Bottle caps	25%	kg	699.532
8309.909	Other	5%	kg	699.539
8310.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05.	5%	kg	699.54
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding, or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8311.10	Coated electrodes of base metal, for electric arc-welding:			
8311.101	Of non-alloy steel	25%	kg	699.551
8311.109	Of other base metal	5%	kg	699.552
8311.20	Cored wire of base metal, for electric arc-welding	25%	kg	699.553
8311.30	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	25%	kg	699.554
8311.90	Other, including parts	5%	kg	699.559

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SECTION XV1**MACHINERY AND MECHANICAL APPLIANCES:
ELECTRICAL EQUIPMENT: PARTS THEREOF;
SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE
AND SOUND RECORDERS AND REPRODUCERS, AND PARTS
AND ACCESSORIES OF SUCH ARTICLES****Notes**

1. This Section does not cover:
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading No.4010.00); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading No. 40.16);
 - (b) Articles of leather or of composition leather (heading No.4204.00) or of furskin (heading No.4303.00), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or section XV);
 - (e) Transmission or conveyor belts of textile material (heading No.5910.00) or other articles of textile material for technical uses (heading No. 5911.00);
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 71.02 to 71.04, or articles wholly of such stones of heading No. 71.16, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);
 - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

- (h) Drill pipe (heading No. 73.04);
 - (ij) Endless belts of metal wire or strip (Section XV);
 - (k) Articles of Chapter 82 or 83;
 - (l) Articles of Section XV11;
 - (m) Articles of Chapter 90;
 - (n) Clocks, watches or other articles of Chapter 91;
 - (o) Interchangeable tools of heading No. 82.07 or brushes of a kind used as parts of machines of heading No.96.03; 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. 6804.00 or 6909.00);
or
 - (p) Articles of Chapter 95.
2. Subject to Note 1 to this section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading No. 8484.00, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
- (a) Parts which are goods included in any of the headings of Chapters 84 or 85 (other than headings Nos. 84.85 and 8548.00) are in all cases to be classified in their respective headings;
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading No. 84.79 or 85.43) are to be classified with the machines of that kind. However, parts which are equally suitable for use principally with the goods of headings Nos. 85.17 and 85.25 to 85.28 are to be classified in heading No. 85.17;
 - (c) All other parts are to be classified in heading No. 84.85 or 8548.00.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
 4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
 5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.
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CHAPTER 84

NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

Notes

1. This Chapter does not cover:
 - (a) Millstones, grindstones or other articles of Chapters 68;
 - (b) Appliances or machinery (for example, pumps) or parts thereof, of ceramic material (Chapter 69);
 - (c) Laboratory glassware (heading No. 7017.00); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading No. 70.19 or 70.20);
 - (d) Articles of heading No. 73.21 or 7322.00 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Electro-mechanical tools for working in the hand, of heading No. 85.08 or electro-mechanical domestic appliances of heading No. 85.09; or
 - (f) Hand-operated mechanical floor sweepers, not motorised (heading No. 96.03).

2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.24 and at the same time to a description in one or other of the headings Nos. 84.25 to 8480.00 is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.19 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading No. 84.36);
- (b) Grain dampening machines (heading No. 84.37);

- (c) Diffusing apparatus for sugar juice extraction (heading No. 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.51); or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading No. 84.52); or
 - (b) Office machinery of heading No. 84.72.
3. A machine-tool for working any material which answers to a description in heading No. 84.56 and at the same time to a description in heading No. 8457.00, 8458.00, 84.59, 8460.00, 84.61, 8464.00 or 8465.00 is to be classified in heading No. 84.56.
4. Heading No. 8457.00 applies only to machine-tools for working metal (other than lathes) which can carry out different types of machining operations either:
- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
 - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position work-piece (unit construction machines, single station), or
 - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5. (A) For the purposes of heading No. 84.71, the expression "automatic data processing machines" means:

- (a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and, (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
 - (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
 - (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately- housed units. A unit is to be regarded as being part of the complete system if it meets all the following conditions:
- (a) it is connectable to the central processing unit either directly or through one or more other units;
 - (b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

Such units presented separately are also to be classified in heading No. 84.71.

Heading No. 84.71 does not cover machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function. Such machines are classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading No. 8482.00 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading No. 73.26.
7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.79. Heading No. 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.			
8401.10	Nuclear reactors	5%	kg and No	718.71
8401.20	Machinery and apparatus for isotopic separation, and parts thereof	5%	kg	728.47
8401.30	Fuel elements (cartridges), non-irradiated	5%	kg	718.77
8401.40	Parts of nuclear reactors	5%	kg	718.78
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.			
8402.001	Boilers	5%	kg and No	711.1
8402.009	Parts	5%	kg	711.91
84.03	Central heating boilers other than those of heading No. 84.02.			
8403.10	Boilers	5%	kg and No	812.17
8403.90	Parts	5%	kg	812.19
84.04	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.			
8404.10	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03	5%	kg	711.21
8404.20	Condensers for steam or other vapour power units	5%	kg and No	711.22
8404.90	Parts	5%	kg	711.92
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8405.10	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	5%	kg	741.71
8405.90	Parts	5%	kg	741.72
84.06	Steam turbines and other vapour turbines.			
8406.10	Turbines:			
8406.11	For marine propulsion	5%	kg and No	712.11
8406.19	Other	5%	kg and No	712.19
8406.90	Parts	5%	kg	712.8
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.			
8407.10	Aircraft engines	5%	kg and No	713.11
8407.20	Marine propulsion engines:			
8407.21	Outboard motors	5%	kg and No	713.31
8407.29	Other	5%	kg and No	713.32
8407.30	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:			
8407.31	Of a cylinder capacity not exceeding 50 cc	5%	kg and No	713.211
8407.32	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	5%	kg and No	713.212
8407.33	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	10%	kg and No	713.213
8407.34	Of a cylinder capacity exceeding 1,000 cc	10%	kg and No	713.22
8407.90	Other engines	5%	kg and No	713.81
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).			
8408.10	Marine propulsion engines	5%	kg and No	713.33
8408.20	Engines of a kind used for the propulsion of vehicles of Chapter 87	10%	kg and No	713.23
8408.90	Other engines	5%	kg and No	713.82

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.			
8409.10	For aircraft engines	5%	kg	713.19
8409.90	Other:			
8409.91	Suitable for use solely or principally with spark-ignition internal combustion piston engines:			
8409.911	For road motor vehicles	10%	kg	713.911
8409.912	For marine craft	5%	kg	713.912
8409.919	Other	5%	kg	713.919
8409.99	Other:			
8409.991	For road motor vehicles	10%	kg	713.921
8409.992	For marine craft	5%	kg	713.922
8409.999	Other	5%	kg	713.929
84.10	Hydraulic turbines, water wheels, and regulators therefor.			
8410.10	Hydraulic turbines and water wheels	5%	kg and No	718.11
8410.90	Parts, including regulators	5%	kg	718.19
84.11	Turbo-jets, turbo-propellers and other gas turbines.			
8411.10	Turbo-jets	5%	kg and No	714.41
8411.20	Turbo-propellers	5%	kg and No	714.81
8411.80	Other gas turbines	5%	kg and No	714.89
8411.90	Parts:			
8411.91	Of turbo-jets or turbo-propellers	5%	kg	714.91
8411.99	Other	5%	kg	714.99
84.12	Other engines and motors.			
8412.001	Reaction engines other than turbo-jets	5%	kg and No	714.49
8412.009	Other, including parts	5%	kg	718.9
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.			
8413.10	Pumps fitted or designed to be fitted with a measuring device:			

451

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8413.11	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	5%	kg and No	742.11
8413.19	Other	5%	kg and No	742.19
8413.20	Hand pumps, other than those of sub-heading No. 8413.11 or 8413.19	5%	kg and No	742.711
8413.30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	10%	kg and No	742.2
8413.40	Concrete pumps	5%	kg and No	742.3
8413.50	Other reciprocating positive displacement pumps	5%	kg and No	742.4
8413.60	Other rotary positive displacement pumps.	5%	kg and No	742.5
8413.70	Other centrifugal pumps	5%	kg and No	742.6
8413.80	Other pumps; liquid elevators:	5%		
8413.81	Pumps	5%	kg and No	742.712
8413.82	Liquid elevators	5%	kg and No	742.75
8413.90	Parts:			
8413.91	Of pumps:			
8413.911	For the pumps of subheading No. 8413.30	5%	kg	742.911
8413.919	Other	5%	kg	742.919
8413.92	Of liquid elevators	5%	kg	742.95
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.			
8414.10	Vacuum pumps	5%	kg and No	743.11
8414.20	Hand or foot-operated air pumps		kg and No	743.13
8414.30	Compressors of a kind used in refrigerating equipment	5%	kg and No	743.15
8414.40	Air compressors mounted on a wheeled chassis for towing	5%	kg and No	743.17
8414.50	Fans:			
8414.51	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:			
8414.511	Table	35%	kg and No	743.411
8414.512	Floor	35%	kg and No	743.412
8414.513	Ceiling or roof	25%	kg and No	743.413
8414.519	Other	35%	kg and No	743.419

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8414.59	Other	5%	kg and No	743.43
8414.60	Hoods having a maximum horizontal side not exceeding 120 cm	5%	kg and No	743.45
8414.80	Other	5%	kg and No	743.19
8414.90	Parts	5%	kg	743.8
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.			
8415.10	Window or wall types, self-contained	35%	kg and No	741.51
8415.80	Other:			
8415.81	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	35%	kg and No	741.551
8415.82	Other, incorporating a refrigerating unit	35%	kg and No	741.552
8415.83	Not incorporating a refrigerating unit	35%	kg and No	741.553
8415.90	Parts	5%	kg	741.59
8416.00	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5%	kg	741.2
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.			
8417.10	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals		kg	741.36
8417.20	Bakery ovens, including biscuit ovens	5%	kg	741.37
8417.80	Other	5%	kg	741.38
8417.90	Parts	5%	kg	741.39

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15.			
8418.10	Combined refrigerator-freezers, fitted with separate external doors:			
8418.101	Frost free, electrical	35%	kg and No	775.211
8418.102	Other, electrical	35%	kg and No	775.212
8418.103	Non-electrical	35%	kg and No	775.213
8418.20	Refrigerators, household type:			
8418.21	Compression-type:			
8418.211	Frost free, electrical	35%	kg and No	775.214
8418.212	Other, electrical	35%	kg and No	775.215
8418.213	Non-electrical	35%	kg and No	775.216
8418.22	Absorption-type, electrical	35%	kg and No	775.217
8418.29	Other:			
8418.291	Electrical	35%	kg and No	775.218
8418.292	Non-electrical	35%	kg and No	775.219
8418.30	Freezers of the chest type, not exceeding 800 litre capacity	35%	kg and No	775.221
8418.40	Freezers of the upright type, not exceeding 900 litre capacity	35%	kg and No	775.222
8418.50	Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	25%	kg	741.43
8418.60	Other refrigerating or freezing equipment; heat pumps:			
8418.61	Compression-type units whose condensers are heat exchangers	35%	kg	741.451
8418.69	Other	35%	kg	741.459
8418.90	Parts:			
8418.91	Furniture designed to receive refrigerating or freezing equipment	5%	kg	741.491
8418.99	Other	5%	kg	741.499

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.			
8419.10	Instantaneous or storage water heaters, non-electric:			
8419.101	Solar water heaters, for domestic use	35%	kg and No	741.881(a)
8419.102	Other solar water heaters	35%	kg and No	741.882(a)
8419.103	Other water heaters, for domestic use	35%	kg and No	741.883(a)
8419.109	Other	35%	kg and No	741.889(a)
8419.20	Medical, surgical or laboratory sterilisers	5%	kg	741.83
8419.30	Dryers:			
8419.31	For agricultural products	Free	kg	741.84
8419.32	For wood, paper pulp, paper or paperboard	5%	kg	741.85
8419.39	Other	5%	kg	741.86
8419.40	Distilling or rectifying plant	5%	kg	741.73
8419.50	Heat exchange units	5%	kg	741.74
8419.60	Machinery for liquefying air or other gases	5%	kg	741.75
8419.80	Other machinery, plant and equipment:			
8419.81	For making hot drinks or for cooking or heating food	5%	kg	741.87
8419.89	Other	5%	kg	741.89
8419.90	Parts	5%	kg	741.9
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.			
8420.10	Calendering or other rolling machines	5%	kg	745.91

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8420.90	Parts:			
8420.91	Cylinders	5%	kg	745.931
8420.99	Other	5%	kg	745.939
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.			
8421.10	Centrifuges, including centrifugal dryers:			
8421.11	Cream separators	5%	kg	743.51
8421.12	Clothes-dryers:			
8421.121	For domestic use	35%	kg and No	743.551
8421.129	Other	5%	kg	743.559
8421.19	Other	5%	kg	743.59
8421.20	Filtering or purifying machinery and apparatus for liquids:			
8421.21	For filtering or purifying water	5%	kg	743.61
8421.22	For filtering or purifying beverages other than water	5%	kg	743.62
8421.23	Oil or petrol-filters for internal combustion engines:			
8421.231	Oil filters	30%	kg	743.631
8421.232	Petrol filters	30%	kg	743.632
8421.29	Other	5%	kg	743.67
8421.30	Filtering or purifying machinery and apparatus for gases:			
8421.31	Intake air filters for internal combustion engines	30%	kg	743.64
8421.39	Other	5%	kg	743.69
8421.90	Parts:			
8421.91	Of centrifuges, including centrifugal dryers:			
8421.911	For the clothes-dryers of sub-heading No. 8421.121	5%	kg	743.911
8421.919	Other	5%	kg	743.919
8421.99	Other	5%	kg	743.95

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages.			
8422.10	Dish washing machines:			
8422.11	Of the household type	25%	kg and No	775.3
8422.19	Other	5%	kg and No	745.21
8422.20	Machinery for cleaning or drying bottles or other containers	5%	kg	745.23
8422.30	Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers, machinery for aerating beverages	5%	kg	745.271
8422.40	Other packing or wrapping machinery	5%	kg	745.272
8422.90	Parts	5%	kg	745.29
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.			
8423.10	Personal weighing machines (including baby scales); household scales	25%	kg	745.32
8423.20	Scales for continuous weighing of goods on conveyors	5%	kg	745.311
8423.30	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	5%	kg	745.312
8423.80	Other weighing machinery	5%	kg	745.319

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8423.90	Weighing machine weights of all kinds; parts of weighing machinery	5%	kg	745.39
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.			
8424.10	Fire extinguishers, whether or not charged	Free	kg	745.61
8424.20	Spray guns and similar appliances	5%	kg	745.62
8424.30	Steam or sand blasting machines and similar jet projecting machines	5%	kg	745.63
8424.80	Other appliances:			
8424.81	Agricultural or horticultural	Free	kg	745.64
8424.89	Other	5%	kg	745.65
8424.90	Parts:			
8424.901	Of agricultural sprayers	Free	kg	745.681
8424.909	Other	5%	kg	745.689
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.			
8425.10	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles	5%	kg	744.21
8425.20	Pit-head winding gear; winches specially designed for use underground.	5%	kg	744.23
8425.30	Other winches; capstans	5%	kg	744.25
8425.40	Jacks; hoists of a kind used for raising vehicles:			
8425.401	Portable jacks for road motor vehicles	5%	kg	744.401(b)
8425.409	Other	5%	kg	744.409(b)

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
84.26	Derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.			
8426.10	Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:			
8426.11	Overhead travelling cranes on fixed support	5%	kg	744.31
8426.12	Mobile lifting frames on tyres and straddle carriers	5%	kg and No	744.32
8426.19	Other	5%	kg	744.33
8426.20	Tower cranes	5%	kg	744.34
8426.30	Portal or pedestal jib cranes	5%	kg	744.35
8426.40	Other machinery, self propelled:	5%		
8426.41	On tyres:			
8426.411	Sugar cane loading machinery	5%	kg and No	744.371
8426.419	Other	5%	kg and No	744.372
8426.49	Other	5%	kg	744.379
8426.90	Other machinery:			
8426.91	Designed for mounting on road vehicles	5%	kg	744.391
8426.99	Other		kg	744.399
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.			
8427.10	Self-propelled trucks powered by an electric motor	5%	kg and No	744.11
8427.20	Other self-propelled trucks	5%	kg and No	744.12
8427.90	Other trucks	5%	kg and No	744.13
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).			
8428.001	Lifts and skip hoists	5%	kg	744.81
8428.002	Pneumatic elevators and conveyors	5%	kg	744.71
8428.003	Other continuous-action elevators and conveyors, for goods or materials	5%	kg	744.75 (c)
8428.004	Escalators and moving walkways	5%	kg	744.85

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8428.009	Other machinery	**	kg	744.89
84.29	Self-propelled bulldozers, angle-dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.			
8429.10	Bulldozers and angledozers:			
8429.11	Track laying	5%	kg	723.111
8429.19	Other	5%	kg	723.119
8429.20	Graders and levellers	5%	kg	723.12
8429.30	Scrapers	5%	kg	723.31
8429.40	Tamping machines and road rollers:			
8429.401	Tamping machines	5%	kg	723.331
8429.402	Road rollers	5%	kg	723.332
8429.50	Mechanical shovels, excavators and shovel loaders:			
8429.51	Front-end shovel loaders	5%	kg	723.21
8429.52	Machinery with a 360° revolving superstructure	5%	kg	723.22
8429.59	Other	5%	kg	723.29
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.			
8430.10	Pile-drivers and pile-extractors	5%	kg	723.41
8430.20	Snow-ploughs and snow-blowers	5%	kg	723.42
8430.30	Coal or rock cutters and tunnelling machinery:			
8430.31	Self-propelled	5%	kg	723.35
8430.39	Other	5%	kg	723.43
8430.40	Other boring or sinking machinery:			
8430.41	Self-propelled	5%	kg	723.37
8430.49	Other	5%	kg	723.44
8430.50	Other machinery, self-propelled	5%	kg	723.39
8430.60	Other machinery, not self-propelled	5%	kg	723.49(d)
84.31	Parts suitable for use solely or principally with the machinery of headings Nos. 84.25 to 84.30.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
8431.10	Of machinery of heading No. 84.25	5%	kg	744.91
8431.20	Of machinery of heading No. 84.27	5%	kg	744.92
8431.30	Of machinery of heading No. 84.28:	5%		
8431.31	Of lifts, skip hoists or escalators	5%	kg	744.93
8431.39	Other	5%	kg	744.94
8431.40	Of machinery of heading No. 84.26, 84.29 or 84.30:			
8431.41	Buckets, shovels, grabs and grips	5%	kg	723.91
8431.42	Bulldozer or angledozer blades	5%	kg	723.92
8431.43	Parts of boring or sinking machinery of subheading No. 8430.41 or 8430.49	5%	kg	723.93
8431.49	Other:			
8431.491	Of machinery of heading No. 84.29 or 84.30	5%	kg	723.94
8431.499	Other	5%	kg	723.99
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.			
8432.10	Ploughs	Free	kg and No	721.11
8432.20	Harrows, scarifiers, cultivators, weeders and hoes:			
8432.21	Disc harrows	Free	kg and No	721.131
8432.29	Other	Free	kg	721.139
8432.30	Seeders, planters and transplanters	Free	kg	721.121
8432.40	Manure spreaders and fertiliser distributors	Free	kg	721.122
8432.80	Other machinery:			
8432.801	Lawn or sports-ground rollers	5%	kg	721.181
8432.809	Other	Free	kg	721.189
8432.90	Parts:			
8432.901	Of lawn or sports-ground rollers of sub-heading No. 8432.801	5%	kg	721.191
8432.909	Other	Free	kg	721.199
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8433.10	Mowers for lawns, parks or sports-grounds	5%	kg and No	721.21
8433.20	Other mowers, including cutter bars for tractor mounting	Free	kg	721.231
8433.30	Other haymaking machinery	Free	kg	721.232
8433.40	Straw or fodder balers, including pick-up balers	Free	kg	721.233
8433.50	Other harvesting machinery; threshing machinery:			
8433.51	Combine harvester-threshers	Free	kg and No	721.22
8433.52	Other threshing machinery	Free	kg	721.234
8433.53	Root or tuber harvesting machines	Free	kg	721.235
8433.59	Other:			
8433.591	Sugar-cane harvesters	Free	kg and No	721.236
8433.599	Other	Free	kg and No	721.239
8433.60	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	kg	721.26
8433.90	Parts:			
8433.901	Of mowers for lawns, parks or sports-grounds of sub-heading No. 8433.10	5%	kg	721.291
8433.909	Other	Free	kg	721.299
84.34	Milking machines and dairy machinery.			
8434.10	Milking machines	Free	kg	721.31
8434.20	Dairy machinery	Free	kg	721.38
8434.90	Parts	Free	kg	721.39
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.			
8435.10	Machinery	5%	kg	721.91
8435.90	Parts	5%	kg	721.98
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
8436.10	Machinery for preparing animal feeding stuffs	Free	kg	721.961
8436.20	Poultry-keeping machinery; poultry incubators and brooders:			
8436.21	Poultry incubators and brooders	Free	kg	721.951
8436.29	Other	Free	kg	721.959
8436.80	Other machinery:			
8436.801	Bee-keeping machinery	Free	kg	721.962
8436.809	Other	Free	kg	721.969
8436.90	Parts:			
8436.91	Of poultry-keeping machinery or poultry incubators and brooders	Free	kg	721.991
8436.99	Other	Free	kg	721.999
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.			
8437.10	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	kg	721.27
8437.80	Other machinery	5%	kg	727.11
8437.90	Parts:			
8437.901	Of the machines of sub-heading No. 8437.10	Free	kg	727.191
8437.909	Other	5%	kg	727.199
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.			
8438.10	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	5%	kg	727.221
8438.20	Machinery for the manufacture of confectionery, cocoa or chocolate	5%	kg	727.222

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8438.30	Machinery for sugar manufacture:			
8438.301	Grooved rollers, trash plates, scraper tips and mill chain sprockets	20%	kg	727.223
8438.309	Other	5%	kg	727.224
8438.40	Brewery machinery		kg	727.225
8438.50	Machinery for the preparation of meat or poultry	5%	kg	727.226
8438.60	Machinery for the preparation of fruits, nuts or vegetables	5%	kg	727.227
8438.80	Other machinery	5%	kg	727.229
8438.90	Parts:			
8438.901	Of the machines of sub-heading No. 8438.301	20%	kg	727.291
8438.909	Other	5%	kg	727.299
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.			
8439.10	Machinery for making pulp of fibrous cellulosic material	5%	kg	725.11
8439.20	Machinery for making paper or paperboard	5%	kg	725.121
8439.30	Machinery for finishing paper or paperboard	5%	kg	725.122
8439.90	Parts	5%	kg	725.91
84.40	Book-binding machinery, including book-sewing machines.			
8440.10	Machinery	5%	kg	726.81
8440.90	Parts	5%	kg	726.89
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
8441.10	Cutting machines	5%	kg	725.21
8441.20	Machines for making bags, sacks or envelopes	5%	kg	725.23
8441.30	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	5%	kg	725.25

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8441.40	Machines for moulding articles in paper pulp, paper or paperboard	5%	kg	725.27
8441.80	Other machinery	5%	kg	725.29
8441.90	Parts	5%	kg	725.99
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 8465.00), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).			
8442.10	Phototype-setting and composing machines	5%	kg	726.311
8442.20	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	5%	kg	726.312
8442.30	Other machinery, apparatus and equipment	5%	kg	726.313
8442.40	Parts of the foregoing machinery, apparatus or equipment	5%	kg	726.91
8442.50	Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	5%	kg	726.35
84.43	Printing machinery; machines for uses ancillary to printing.			
8443.10	Offset printing machinery	5%	kg	726.5
8443.20	Letterpress printing machinery, excluding flexographic printing	5%	kg	726.61
8443.30	Flexographic printing machinery	5%	kg	726.63
8443.40	Gravure printing machinery	5%	kg	726.65
8443.50	Other printing machinery	5%	kg	726.67

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8443.60	Machines for uses ancillary to printing	5%	kg	726.68
8443.90	Parts	5%	kg	726.99
8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	5%	kg	724.41
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 8446.00 or 84.47.			
8445.10	Machines for preparing textile fibres	5%	kg	724.42
8445.20	Textile spinning machines	5%	kg	724.431
8445.30	Textile doubling or twisting machines	5%	kg	724.432
8445.40	Textile winding (including weft-winding) or reeling machines	5%	kg	724.434
8445.90	Other	5%	kg	724.54
8446.00	Weaving machines (looms).	5%	kg	724.51
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.			
8447.10	Circular knitting machines	5%	kg	724.521
8447.20	Flat knitting machines; stitch-bonding machines	5%	kg	724.522
8447.90	Other	5%	kg	724.53
84.48	Auxiliary machinery for use with machines of heading No. 8444.00, 84.45, 8446.00 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
	machines of this heading or of heading No. 8444.00, 84.45, 8446.00 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).			
8448.10	Auxiliary machinery for machines of heading No. 8444.00, 84.45, 8446.00 or 84.47	5%	kg	724.61
8448.20	Parts and accessories of machines of heading No. 8444.00 or of their auxiliary machinery	5%	kg	724.491
8448.30	Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery	5%	kg	724.492
8448.40	Parts and accessories of weaving machines (looms) or of their auxiliary machinery	5%	kg	724.67
8448.50	Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery	5%	kg	724.68
8449.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	5%	kg	724.55
84.50	Household or laundry-type washing machines, including machines which both wash and dry.			
8450.10	Machines, each of a dry linen capacity not exceeding 10 kg:			
8450.11	Fully-automatic machines:			
8450.111	For domestic use	30%	kg and No	775.111
8450.119	Other	5%	kg and No	775.112
8450.12	Other machines, with built-in centrifugal drier:			
8450.121	For domestic use	30%	kg and No	775.113
8450.129	Other	5%	kg and No	775.114
8450.19	Other:			
8450.191	For domestic use	30%	kg and No	775.115
8450.199	Other	5%	kg and No	775.119

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8450.20	Machines, each of a dry linen capacity exceeding 10 kg:			
8450.201	For domestic use	25%	kg and No	724.711
8450.209	Other	5%	kg and No	724.719
8450.90	Parts	5%	kg	724.91
84.51	Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.			
8451.10	Dry-cleaning machines	5%	kg and No	724.72
8451.20	Drying machines:			
8451.21	Each of a dry linen capacity not exceeding 10 kg	5%	kg and No	775.12
8451.29	Other	5%	kg and No	724.73
8451.30	Ironing machines and presses (including fusing presses)	5%	kg and No	724.741
8451.40	Washing, bleaching or dyeing machines	5%	kg and No	724.742
8451.50	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	5%	kg and No	724.743
8451.80	Other machinery	5%	kg and No	724.749
8451.90	Parts	5%	kg	724.92
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.			
8452.10	Sewing machines of the household type	5%	kg and No	724.33
8452.20	Other sewing machines	5%	kg and No	724.35
8452.30	Sewing machine needles	5%	kg	724.391

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8452.40	Furniture, bases and covers for sewing machines and parts thereof	5%	kg	724.392
8452.90	Other parts of sewing machines	5%	kg	724.399
8453.00	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.		kg	724.80
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.			
8454.10	Converters	5%	kg	737.111
8454.20	Ingot moulds and ladles	5%	kg	737.112
8454.30	Casting machines	5%	kg	737.12
8454.90	Parts	5%	kg	737.19
84.55	Metal-rolling mills and rolls therefor.			
8455.10	Tube mills	5%	kg	737.211
8455.20	Other rolling mills	5%	kg	737.219
8455.30	Rolls for rolling mills	5%	kg	737.291
8455.90	Other parts	5%	kg	737.299
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.			
8456.10	Operated by laser or other light or photon beam processes	5%	kg	731.11
8456.20	Operated by ultrasonic processes	5%	kg	731.12
8456.30	Operated by electro-discharge processes	5%	kg	731.13
8456.90	Other	5%	kg	731.14
8457.00	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	5%	kg	731.2

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8458.00	Lathes for removing metal.	5%	kg	731.3
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading No. 8458.00.			
8459.001	Way-type unit head machines; other machine-tools for drilling or boring	5%	kg	731.4
8459.009	Other		kg	731.5
8460.00	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.	5%	kg	731.6
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included.			
8461.10	Planing machines	5%	kg	731.78
8461.20	Shaping or slotting machines	5%	kg	731.71
8461.30	Broaching machines	5%	kg	731.73
8461.40	Gear cutting, gear grinding or gear finishing machines	5%	kg	731.75
8461.50	Sawing or cutting-off machines	5%	kg	731.77
8461.90	Other	5%	kg	731.79
8462.00	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	5%	kg	733.1

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8463.00	Other machine-tools for working metal, sintered metal carbides or cermets, without removing material.	5%	kg	733.9
8464.00	Machine-tools for working stone, ceramics, concrete, abbestos-cement or like mineral materials or for cold working glass.	5%	kg	728.11
8465.00	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	5%	kg	728.12
84.66	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 8456.00 to 8465.00, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.			
8466.001	Of the machines of heading No.8464.00 or 8465.00	5%	kg	728.19
8466.009	Other	5%	kg	735.0
84.67	Tools for working in the hand, pneumatic or with self-contained non-electric motor.			
8467.10	Pneumatic:			
8467.11	Rotary type (including combined rotary-percussion)	5%	kg	745.111
8467.19	Other	5%	kg	745.119
8467.80	Other tools:			
8467.81	Chain saws	5%	kg	745.121
8467.89	Other	5%	kg	745.129
8467.90	Parts:			
8467.91	Of chain saws	5%	kg	745.191
8467.92	Of pneumatic tools	5%	kg	745.192
8467.99	Other	5%	kg	745.199

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances.			
8468.10	Hand-held blow pipes	5%	kg	737.41
8468.20	Other gas-operated machinery and apparatus	5%	kg	737.42
8468.80	Other machinery and apparatus	5%	kg	737.43
8468.90	Parts	5%	kg	737.49
84.69	Typewriters and word-processing machines.			
8469.10	Automatic typewriters and word-processing machines	5%	kg and No	751.13
8469.20	Other typewriters, electric	5%	kg and No	751.14 (e)
8469.30	Other typewriters, non-electric	5%	kg and No	751.17 (f)
84.70	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device.			
8470.10	Electronic calculators capable of operation without an external source of power	5%	kg and No	751.21
8470.20	Other electronic calculating machines:			
8470.21	Incorporating a printing device	5%	kg and No	751.221
8470.29	Other	5%	kg and No	751.222
8470.30	Other calculating machines	5%	kg and No	751.229
8470.40	Accounting machines	5%	kg and No	751.23
8470.50	Cash registers	5%	kg and No	751.24
8470.90	Other	5%	kg and No	751.28
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8471.10	Analogue or hybrid automatic data processing machines	5%	kg and No	752.1
8471.20	Digital automatic data processing machines, containing in the same housing at least a central processing unit and an input and output unit, whether or not combined:			
8471.201	Microcomputers	5%	kg and No	752.21
8471.202	Mainframe computers	5%	kg and No	752.22
8471.209	Other	5%	kg and No	752.29
8471.90	Other:			
8471.91	Digital processing units, whether or not presented with the rest of a system, which may contain in the same housing one or two of the following types of unit: storage units, input units, output units			
8471.92	Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing:	5%	kg and No	752.3
8471.921	Printers	5%	kg and No	752.61
8471.929	Other	5%	kg and No	752.69
8471.93	Storage units, whether or not presented with the rest of a system	5%	kg and No	752.7
8471.99	Other	5%	kg and No	752.9
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting machines or wrapping machines, pencil-sharpening machines, perforating or stapling machines).			
8472.10	Duplicating machines	5%	kg and No	751.91
8472.20	Addressing machines and address plate embossing machines	5%	kg and No	751.92
8472.30	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps			
8472.90	Other	5%	kg and No	751.93

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72.			
8473.10	Parts and accessories of the machines of heading No. 84.69	5%	kg	759.91
8473.20	Parts and accessories of the machines of heading No. 84.70	5%	kg	759.95
8473.30	Parts and accessories of the machines of heading No. 84.71	5%	kg	759.97
8473.40	Parts and accessories of the machines of heading No. 84.72	5%	kg	759.93
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.			
8474.10	Sorting, screening, separating or washing machines	5%	kg	728.31
8474.20	Crushing or grinding machines	5%	kg	728.32
8474.30	Mixing or kneading machines:	5%		
8474.31	Concrete or mortar mixers	5%	kg	728.331
8474.32	Machines for mixing mineral substances with bitumen	5%	kg	728.332
8474.39	Other	5%	kg	728.339
8474.80	Other machinery	5%	kg	728.34
8474.90	Parts	5%	kg	728.39
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8475.001	Machines	5%	kg	728.41
8475.009	Parts	5%	kg	728.51
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.			
8476.10	Machines	25%	kg	745.95
8476.90	Parts	25%	kg	745.97
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.			
8477.001	Machinery	5%	kg	728.42
8477.009	Parts	5%	kg	728.52
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.			
8478.10	Machinery	5%	kg	728.43
8478.90	Parts	5%	kg	728.53
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.			
8479.10	Machinery for public works, building or the like	5%	kg	723.48
8479.20	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	5%	kg	727.21
8479.30	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork			
8479.40	Rope or cable-making machines	5%	kg	728.44
		5%	kg	728.491

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8479.80	Other machines and mechanical appliances:			
8479.81	For treating metal, including electric wire coil-winders	5%	kg	728.46
8479.82	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	5%	kg	728.492
8479.89	Other	5%	kg	728.499
8479.90	Parts	5%	kg	728.55
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics			
8480.001	Moulding patterns, of wood	20%	kg	749.11
8480.009	Other	5%	kg	749.19
8481.00	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	5%	kg	747.0
8482.00	Ball or roller bearings.	5%	kg	746.0
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).			
8483.001	For road motor vehicles	10%	kg	748.71(g)
8483.002	For marine engines	5%	kg	748.72(g)
8483.003	For aircraft	5%	kg	748.73(g)
8483.009	Other	5%	kg	748.79(g)

476

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8484.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings.	5%	kg	749.2
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.			
8485.10	Ships' or boats' propellers and blades therefor	5%	kg	749.91
8485.90	Other	5%	kg	749.99

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- (a) 741.881 to 741.883 and 741.889 include 741.81 and 741.82
- (b) 744.401 and 744.409 include 744.41, 744.43, and 744.49
- (c) 774.75 includes 744.72, 744.73, 744.74 and 744.79
- (d) 723.49 Includes 723.45, 723.46 and 723.47
- (e) 751.14 includes 751.15 and 751.16
- (f) 751.17 includes 751.18 and 751.19
- (g) 748.71, 748.72, 748.73 and 748.79 include 748.1, 748.2, 748.4, 748.5, 748.6 and 748.9

CHAPTER 85

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

Notes

1. This Chapter does not cover:
 - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of heading No. 70.11; or
 - (c) Electrically heated furniture of Chapter 94.
2. Headings Nos. 85.01 to 85.04 do not apply to goods described in heading No. 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading No. 85.04.
3. Heading No. 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Vacuum cleaners, floor polishers, food grinders and mixers, and the fruit or vegetable juice extractors, of any weight;
 - (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading No. 84.14), centrifugal clothes-dryers (heading No. 84.21), dish washing machines (heading No. 84.22), household washing machines (heading No. 84.50), roller or other ironing machines (heading No. 84.20 or 84.51), sewing machines (heading No. 84.52), electric scissors (heading No. 85.08) or to electro-thermic appliances (heading No. 85.16).

4. For the purposes of heading No. 8534.00 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

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

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.42.

5. For the purposes of headings Nos. 85.41 and 85.42:
 - (A) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - (B) "Electronic integrated circuits and microassemblies" are:
 - (a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;

- (b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semi-conductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
- (c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive components which are combined and interconnected.

For the classification of the articles defined in this Note, headings Nos. 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

6. Records, tapes and other media of heading No. 85.23 or 85.24 remain classified in those headings, whether or not they are presented with the apparatus for which they are intended.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
85.01	Electric motors and generators (excluding generating sets).			
8501.10	Motors of an output not exceeding 37.5W	5%	kg and No	716.1
8501.20	Universal AC/DC motors of an output exceeding 37.5 W	5%	kg and No	716.311
8501.30	Other DC motors; DC generators	5%	kg and No	716.2
8501.40	Other AC motors, single-phase	5%	kg and No	716.312
8501.50	Other AC motors, multi-phase	5%	kg and No	716.319
8501.60	AC generators (alternators)	5%	kg and No	716.32
85.02	Electric generating sets and rotary converters.			
8502.10	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	5%	kg and No	716.511
8502.20	Generating sets with spark-ignition internal combustion piston engines	5%	kg and No	716.512
8502.30	Other generating sets	5%	kg and No	716.52
8502.40	Electric rotary converters	5%	kg and No	716.4
8503.00	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.	5%	kg	716.9
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.			
8504.10	Ballasts for discharge lamps or tubes	5%	kg and No	771.23
8504.20	Liquid dielectric transformers	5%	kg and No	771.11
8504.30	Other transformers	5%	kg and No	771.19
8504.40	Static converters	5%	kg and No	771.21
8504.50	Other inductors	5%	kg and No	771.25
8504.90	Parts	5%	kg	771.29

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8505.00	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.	5%	kg	778.81
85.06	Primary cells and primary batteries.			
8506.001	Complete	35%	kg and No	778.11
8506.009	Parts	35%	kg	778.17
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).			
8507.001	Complete	35%	kg and No	778.12
8507.002	Lead grids; plates coated with paste		kg	778.13
8507.009	Other parts	35%	kg	778.19
85.08	Electro-mechanical tools for working in the hand, with self-contained electric motor.			
8508.10	Drills of all kinds	5%	kg	778.41
8508.20	Saws	5%	kg	778.43
8508.80	Other tools	5%	kg	778.45
8508.90	Parts	5%	kg	778.48
85.09	Electro-mechanical domestic appliances, with self-contained electric motor.			
8509.10	Vacuum cleaners	25%	kg and No	775.711
8509.20	Floor polishers	25%	kg and No	775.712
8509.30	Kitchen waste disposers	25%	kg and No	775.731
8509.40	Food grinders and mixers; fruit or vegetable juice extractors:			
8509.401	Food grinders and mixers	25%	kg and No	775.721
8509.402	Fruit or vegetable juice extractors	25%	kg and No	775.722
8509.80	Other appliances:			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8509.801	Blenders	35%	kg and No	775.732
8509.809	Other	25%	kg and No	775.739
8509.90	Parts	5%	kg	775.79
85.10	Shavers and hair clippers, with self-contained electric motor.			
8510.10	Shavers	25%	kg and No	775.41
8510.20	Hair clippers	25%	kg and No	775.42
8510.90	Parts	25%	kg	775.49
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.			
8511.10	Sparking plugs	10%	kg and No	778.311
8511.20	Ignition magnetos; magneto-dynamos; magnetic flywheels	10%	kg and No	778.312
8511.30	Distributors; ignition coils	10%	kg	778.313
8511.40	Starter motors and dual purpose starter-generators	10%	kg	778.314
8511.50	Other generators	10%	kg	778.315
8511.80	Other equipment	10%	kg	778.316
8511.90	Parts	10%	kg	778.33
85.12	Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.			
8512.10	Lighting or visual signalling equipment of a kind used on bicycles	5%	kg	778.341
8512.20	Other lighting or visual signalling equipment	25%	kg	778.342
8512.30	Sound signalling equipment	25%	kg	778.343

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Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8512.40	Windscreen wipers, defrosters and demisters	25%	kg	778.344
8512.90	Parts	5%	kg	778.35
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12.			
8513.10	Lamps	25%	kg	813.12
8513.90	Parts	5%	kg	813.8
85.14	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment.			
8514.10	Resistance heated furnaces and ovens	5%	kg	741.31
8514.20	Induction or dielectric furnaces and ovens	5%	kg	741.32
8514.30	Other furnaces and ovens	5%	kg	741.33
8514.40	Other induction or dielectric heating equipment	5%	kg	741.34
8514.90	Parts	5%	kg	741.35
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable or cutting; electric machines and apparatus for hot spraying of metals or sintered metal carbides.			
8515.10	Brazing or soldering machines and apparatus:			
8515.11	Soldering irons and guns	5%	kg	737.31
8515.19	Other	5%	kg	737.32
8515.20	Machines and apparatus for resistance welding of metal	5%	kg	737.33 (a)

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8515.30	Machines and apparatus for arc (including plasma arc) welding of metals	5%	kg	737.35 (b)
8515.80	Other machines and apparatus	5%	kg	737.37
8515.90	Parts	5%	kg	737.39
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45.			
8516.10	Electric instantaneous or storage water heaters and immersion heaters:			
8516.101	Electric instantaneous or storage water heaters	35%	kg and No	775.811
8516.102	Immersion heaters	25%	kg and No	775.812
8516.20	Electric space heating apparatus and electric soil heating apparatus	25%	kg	775.82
8516.30	Electro-thermic hair-dressing or hand-drying apparatus:			
8516.31	Hair dryers	25%	kg and No	775.831
8516.32	Other hair-dressing apparatus	25%	kg and No	775.832
8516.33	Hand-drying apparatus	25%	kg and No	775.833
8516.40	Electric smoothing irons	25%	kg and No	775.84
8516.50	Microwave ovens	25%	kg and No	775.861
8516.60	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:			
8516.601	Stoves and cookers	35%	kg and No	775.862
8516.609	Other	25%	kg and No	775.869
8516.70	Other electro-thermic appliances:			
8516.71	Coffee or tea makers	25%	kg and kg	775.871
8516.72	Toasters	25%	kg and No	775.872
8516.79	Other	25%	kg and No	775.879
8516.80	Electric heating resistors	25%	kg	775.88
8516.90	Parts	5%	kg	775.89

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
85.17	Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems.			
8517.10	Telephone sets	5%	kg and No	764.11
8517.20	Teleprinters	5%	kg and No	764.13
8517.30	Telephonic or telegraphic switching apparatus	5%	kg	764.15
8517.40	Other apparatus, for carrier-current line systems	5%	kg	764.17
8517.80	Other apparatus	5%	kg	764.19
8517.90	Parts	5%	kg	764.91
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets.			
8518.10	Microphones and stands therefor	25%	kg	764.21
8518.20	Loudspeakers; whether or not mounted in their enclosures	25%	kg	764.28 (c)
8518.30	Headphones, earphones and combined microphones/speaker sets	25%	kg	764.24
8518.40	Audio-frequency electric amplifiers	45%	kg	764.25
8518.50	Electric sound amplifier sets	25%	kg	764.86
8518.90	Parts	25%	kg	764.92
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.			
8519.10	Coin or disc-operated record-players	45%	kg and No	763.31
8519.20	Other record-players	35%	kg and No	763.33
8519.30	Turntables (record-decks)	35%	kg and No	763.35
8519.40	Transcribing machines	25%	kg and No	763.82
8519.90	Other sound reproducing apparatus:			
8519.91	Cassette-type	35%	kg and No	763.831
8519.99	Other	35%	kg and No	763.839

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.			
8520.10	Dictating machines not capable of operating without an external source of power	5%	kg and No	763.841
8520.20	Telephone answering machines	25%	kg and No	763.842
8520.30	Other magnetic tape recorders incorporating sound reproducing apparatus:			
8520.31	Cassette-type	35%	kg and No	763.843
8520.39	Other	35%	kg and No	763.844
8520.90	Other	25%	kg and No	763.849
8521.00	Video recording or reproducing apparatus.	30%	kg and No	763.81
85.22	Parts and accessories of apparatus of headings Nos. 85.19 to 8521.00.			
8522.10	Pick-up cartridges	5%	kg	764.991
8522.90	Other	5%	kg	764.999
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.			
8523.10	Magnetic tapes:			
8523.101	Audio tapes	5%	kg and No	898.401(d)
8523.102	Video tapes	5%	kg and No	898.402(d)
8523.109	Other	5%	kg and No	898.409(d)
8523.20	Magnetic discs:			
8523.201	Diskettes	5%	kg and No	898.511
8523.209	Other	5%	kg and No	898.519
8523.90	Other:			
8523.901	Record blanks	5%	kg and No	898.591
8523.909	Other	5%	kg and No	898.599
85.24	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8524.10	Gramophone records:			
8524.101	33 1/3 r.p.m.	35%	kg and No	898.711
8524.102	45 r.p.m.	35%	kg and No	898.712
8524.109	Other	35%	kg and No	898.719
8524.20	Magnetic tapes:			
8524.201	Audio tapes	35%	kg and No	898.601(e)
8524.202	Video tapes	35%	kg and No	898.602(e)
8524.209	Other	35%	kg and No	898.609(e)
8524.90	Other:			
8524.901	Audio compact discs	45%	kg and No	898.791
8524.902	Other compact discs	45%	kg and No	898.792
8524.903	Diskettes	5%	kg and No	898.793
8524.904	Matrices and masters for the production of records	5%	kg	898.794
8524.909	Other	25%	kg	898.799
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras.			
8525.10	Transmission apparatus	5%	kg	764.31
8525.20	Transmission apparatus incorporating reception apparatus:			
8525.201	Portable radio-telephones	25%	kg and No	764.321
8525.209	Other	5%	kg	764.329
8525.30	Television cameras	25%	kg and No	764.82
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.			
8526.10	Radar apparatus	5%	kg	764.831
8526.20	Other	5%	kg	764.839
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8527.10	Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:			
8527.11	Combined with sound recording or reproducing apparatus	35%	kg and No	762.21
8527.19	Other	35%	kg and No	762.22
8527.20	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:			
8527.21	Combined with sound recording or reproducing apparatus	35%	kg and No	762.11
8527.29	Other	35%	kg and No	762.12
8527.30	Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:			
8527.31	Combined with sound recording or reproducing apparatus	35%	kg and No	762.81
8527.32	Not combined with sound recording or reproducing apparatus but combined with a clock	35%	kg and No	762.82
8527.39	Other	35%	kg and No	762.89
8527.90	Other apparatus	35%	kg and No	764.81
85.28	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus.			
8528.10	Colour	35%	kg and No	761.1
8528.20	Black and white or other monochrome	35%	kg and No	761.2
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8529.10	Aerials and aerial reflectors of all kinds; parts suitable for use there-with	5%	kg	764.931
8529.90	Other	5%	kg	764.939
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 8608.00).			
8530.10	Equipment for railways or tramways	Free	kg	778.821
8530.80	Other equipment	Free	kg	778.829
8530.90	Parts	Free	kg	778.83
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30.			
8531.10	Burglar or fire alarms and similar apparatus	5%	kg	778.841
8531.20	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	5%	kg	778.842
8531.80	Other apparatus:			
8531.801	Electrical sound or visual signalling apparatus	25%	kg	778.843
8531.809	Other	5%	kg	778.849
8531.90	Parts	5%	kg	778.85
8532.60	Electrical capacitors, fixed, variable or adjustable (pre-set).	5%	kg	778.6
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.			
8533.10	Fixed carbon resistors, composition or film types	5%	kg	772.31
8533.20	Other fixed resistors	5%	kg	772.32

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8533.30	Wirewound variable resistors, including rheostats and potentiometers	5%	kg	772.33
8533.40	Other variable resistors, including rheostats and potentiometers	5%	kg	772.35
8533.90	Parts	5%	kg	772.38
8534.00	Printed circuits.	5%	kg	772.2
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.			
8535.10	Fuses	5%	kg	772.41
8535.20	Automatic circuit breakers	5%	kg	772.46(f)
8535.30	Isolating switches and make-and-break switches	5%	kg	772.44
8535.40	Lightning arresters, voltage limiters and surge suppressors	5%	kg	772.45
8535.90	Other	5%	kg	772.49
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.			
8536.10	Fuses	5%	kg	772.51
8536.20	Automatic circuit breakers	5%	kg	772.52
8536.30	Other apparatus for protecting electrical circuits	5%	kg	772.53
8536.40	Relays	5%	kg	772.54
8536.50	Other switches	5%	kg	772.55
8536.60	Lamp-holders, plugs and sockets	5%	kg	772.56(g)
8536.90	Other apparatus	5%	kg	772.59

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8537.00	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17.	20%	kg	772.6
85.38	Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 8537.00.			
8538.10	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 8537.00, not equipped with their apparatus	25%	kg	772.81
8538.90	Other	5%	kg	772.82
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.			
8539.10	Sealed beam lamp units	45%	kg	778.23
8539.20	Other filament lamps, excluding ultra-violet or infra-red lamps	35%	kg	778.21
8539.30	Discharge lamps, other than ultra-violet lamps:			
8539.31	Fluorescent, hot cathode	35%	kg	778.221
8539.39	Other	35%	kg	778.229
8539.40	Ultra-violet or infra-red lamps; arc lamps	5%	kg	778.24
8539.90	Parts	5%	kg	778.29
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8540.001	Cathode-ray television picture tubes, including video monitor cathode-ray tubes	5%	kg	776.1
8540.009	Other	5%	kg	776.2
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.			
8541.001	Photovoltaic cells	5%	kg	776.31
8541.002	Diodes, transistors and similar semiconductor devices; other photosensitive semiconductor devices; light emitting diodes	5%	kg	776.32
8541.003	Mounted piezo-electric crystals	5%	kg	776.81
8541.009	Parts	5%	kg	776.88
85.42	Electronic integrated circuits and microassemblies.			
8542.001	Electronic integrated circuits and microassemblies	5%	kg	776.4
8542.009	Parts	5%	kg	776.89
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.			
8543.001	Signal generators (high frequency generators)	5%	kg	778.72 (h)
8543.002	Sound mixing units (equalisers) for domestic use	30%	kg	778.73 (h)
8543.003	Other machines and apparatus	5%	kg	778.74 (h)
8543.009	Parts	5%	kg	778.79

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.			
8544.10	Winding wire:			
8544.101	Enamelled or plastic insulated	5%	kg	773.111
8544.109	Other	5%	kg	773.119
8544.20	Co-axial cable and other co-axial electric conductors	5%	kg	773.12
8544.30	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5%	kg	773.13
8544.40	Other electric conductors, for a voltage not exceeding 80 V	5%	kg	773.14
8544.50	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:			
8544.501	Plastic insulated copper conductors of a size exceeding 0.5 mm ²	25%	kg	773.151
8544.502	Telephone drop wire or station wire	25%	kg	773.152
8544.509	Other	5%	kg	773.159
8544.60	Other electric conductors, for a voltage exceeding 1,000 V:			
8544.601	Plastic insulated copper conductors of a size exceeding 0.5 mm ²	25%	kg	773.171
8544.609	Other	5%	kg	773.179
8544.70	Optical fibre cables	5%	kg	773.18
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.			
8545.10	Electrodes	5%	kg	778.861
8545.20	Brushes	5%	kg	778.862
8545.90	Other	5%	kg	778.869

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
85.46	Electrical insulators of any material.			
8546.10	Of glass	5%	kg	773.22
8546.20	Of ceramics	5%	kg	773.23
8546.90	Other	5%	kg	773.24
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.			
8547.10	Insulating fittings of ceramics	5%	kg	773.26
8547.20	Insulating fittings of plastics	5%	kg	773.28
8547.90	Other	5%	kg	773.29
8548.00	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	5%	kg	778.89

- (a) 737.33 includes 737.33 and 737.34
 (b) 737.35 includes 737.35 and 737.36
 (c) 764.28 includes 764.22 and 764.23
 (d) 898.401, 898.402 and 898.409 include 898.41, 898.43 and 898.45
 (e) 898.601, 898.602 and 898.609 include 898.61, 898.65 and 898.67
 (f) 772.46 includes 772.42 and 772.43
 (g) 772.56 includes 772.57 and 772.58
 (h) 778.72, 778.73 and 778.74 include 778.71 and 778.78

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes

- 1. This Section does not cover articles of heading No.9501.00, 95.03 or 9508.00, or bobsleighs, toboggans or the like of heading No. 95.06.
- 2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material classified according to their constituent material or in heading No. 8484.00 or other articles of vulcanised rubber other than hard rubber (heading No. 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading No. 83.06;
 - (e) Machines or apparatus of headings Nos. 84.01 to 84.79, or parts thereof; articles of heading No. 8481.00 or 8482.00 or, provided they constitute integral parts of engines or motors, articles of heading No. 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading No. 94.05; or

- (l) Brushes of a kind used as parts of vehicles (heading No. 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. Aircraft specially constructed so that they can also be used as road vehicles are classified as aircraft.

Amphibious motor vehicles are classified as motor vehicles.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
- (b) In Chapter 87 if designed to travel over land or over both land and water;
- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

CHAPTER 86

**RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK
AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK
FIXTURES AND FITTINGS AND PARTS THEREOF;
MECHANICAL (INCLUDING ELECTRO-MECHANICAL)
TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS**

Notes

1. This Chapter does not cover:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 4406.00 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading No. 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading No. 85.30.

2. Heading No. 8607.00 applies, *inter alia*, to:
 - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading No. 8608.00 applies, *inter alia*, to:
- (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8601.00	Rail locomotives powered from an external source of electricity or by electric accumulators.	5%	kg and No	791.1
8602.00	Other rail locomotives; locomotive tenders.	5%	kg and No	791.2
8603.00	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 8604.00.	5%	kg and No	791.6
8604.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	5%	kg and No	791.81
8605.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 8604.00).	5%	kg and No	791.7
8606.00	Railway or tramway goods vans and wagons, not self-propelled.	5%	kg and No	791.82
8607.00	Parts of railway or tramway locomotives or rolling-stock.	5%	kg	791.99
8608.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	5%	kg	791.91
8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	5%	kg and No	786.3

CHAPTER 87

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

Notes

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.
3. For the purposes of heading No. 87.02, the expression "public-transport type passenger motor vehicles" means vehicles designed for the transport of ten persons or more (including the driver).
4. Motor chassis fitted with cabs fall in headings Nos. 87.02 to 87.04, and not in heading No. 8706.00.
5. Heading No. 8712.00 includes all children's bicycles. Other Children's cycles fall in heading No. 9501.00.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
87.01	Tractors (other than tractors of heading No. 87.09).			
8701.10	Pedestrian controlled tractors:			
8701.101	For use in agriculture	Free	kg and No	722.411
8701.109	Other	5%	kg and No	722.419
8701.20	Road tractors for semi-trailers	5%	kg and No	783.2
8701.30	Track-laying tractors:			
8701.301	For use in agriculture	Free	kg and No	722.31
8701.309	Other	5%	kg and No	722.39
8701.90	Other:			
8701.901	For use in agriculture	Free	kg and No	722.491
8701.909	Other	5%	kg and No	722.499
87.02	Public-transport type passenger motor vehicles.			
8702.10	With compression - ignition			
	internal combustion piston engine			
	(diesel or semi-diesel):			
8702.101	Coaches, buses and mini-buses, of			
	a seating capacity not exceeding			
	21 persons (including the driver),			
	completely knocked down for			
	assembly in plants approved for the			
	purpose by the Competent Authority	5%	kg and No	783.111
8702.102	Other coaches, buses and mini-buses,			
	of a seating capacity not exceeding			
	21 persons (including the driver)	10%	kg and No	783.112
8702.103	Coaches, buses and mini-buses, of			
	a seating capacity exceeding 21			
	persons but not exceeding 29 persons			
	(including the driver), completely			
	knocked down for assembly in plants			
	approved for the purpose by the			
	Competent Authority	5%	kg and No	783.113
8702.104	Other coaches, buses and mini-buses,			
	of a seating capacity exceeding 21			
	persons but not exceeding 29 persons			
	(including the driver)	10%	kg and No	783.114

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8702.105	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	783.115
8702.106	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	kg and No	783.116
8702.109	Other	10%	kg and No	783.119
8702.90	Other:			
8702.901	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	783.191
8702.902	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	kg and No	783.192
8702.903	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	783.193
8702.904	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	kg and No	783.194
8702.905	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	783.195
8702.906	Other coaches, buses and mini-buses of a seating capacity exceeding 29 persons (including the driver)	10%	kg and No	783.196

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8702.909	Other	10%	kg and No	783.199
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.			
8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	25%	kg and No	781.1
8703.20	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:			
8703.21	Of a cylinder capacity not exceeding 1,000 cc:			
8703.211	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.211
8703.219	Other	45%	kg and No	781.219
8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
8703.221	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.221
8703.229	Other	45%	kg and No	781.229
8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:			
8703.231	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.231
8703.232	Of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	45%	kg and No	781.232
8703.233	Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc	45%	kg and No	781.233
8703.234	Of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc	45%	kg and No	781.234

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8703.24	Of a cylinder capacity exceeding 3,000 cc:			
8703.241	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.241
8703.249	Other	45%	kg and No	781.249
8703.30	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
8703.31	Of a cylinder capacity not exceeding 1,500 cc:			
8703.311	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.251
8703.319	Other	45%	kg and No	781.259
8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
8703.321	Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.261
8703.322	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc, other	45%	kg and No	781.262
8703.323	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.263
8703.324	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, other	45%	kg and No	781.264
8703.33	Of a cylinder capacity exceeding 2,500 cc:			
8703.331	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.271
8703.339	Other	45%	kg and No	781.279

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8703.90	Other	45%	kg and No	781.29
87.04	Motor vehicles for the transport of goods.			
8704.10	Dumpers designed for off-highway use	10%	kg and No	782.11
8704.20	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
8704.21	g.v.w. not exceeding 5 tonnes:			
8704.211	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	782.171(a)
8704.219	Other	10%	kg and No	782.172(a)
8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:			
8704.221	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	782.173(a)
8704.229	Other	10%	kg and No	782.174(a)
8704.23	g.v.w. exceeding 20 tonnes:			
8704.231	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	782.175(a)
8704.239	Other	10%	kg and No	782.179(a)
8704.30	Other, with spark-ignition internal combustion piston engine:			
8704.31	g.v.w. not exceeding 5 tonnes:			
8704.311	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	782.181(a)
8704.319	Other	10%	kg and No	782.182(a)
8704.32	g.v.w. exceeding 5 tonnes:			
8704.321	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	782.183(a)
8704.329	Other	10%	kg and No	782.184(a)

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8704.90	Other	10%	kg and No	782.189(a)
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).			
8705.10	Crane lorries	5%	kg and No	782.21
8705.20	Mobile drilling derricks	5%	kg and No	782.23
8705.30	Fire fighting vehicles	Free	kg and No	782.25
8705.40	Concrete-mixer lorries	5%	kg and No	782.27
8705.90	Other	5%	kg and No	782.29
87.06	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.			
8706.001	For the assembly of coaches and buses	5%	kg	784.11
8706.002	For the motor vehicles of heading No. 87.01, 87.04 or 87.05	5%	kg	784.12
8706.009	Other	25%	kg	784.19
87.07	Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.			
8707.001	Bus bodies	5%	kg	784.201(b)
8707.009	Other	5%	kg	784.209(b)
87.08	Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.			
8708.001	Parts of tractors	5%	kg	784.301(c)
8708.009	Other	30%	kg	784.309(c)

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.			
8709.10	Vehicles:	5%		
8709.11	Electrical	5%	kg and No	744.14
8709.19	Other	5%	kg and No	744.15
8709.90	Parts	5%	kg	744.19
8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	5%	kg	891.11
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:			
8711.101	For the transport of goods	5%	kg and No	785.111
8711.109	Other	25%	kg and No	785.119
8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:			
8711.201	For the transport of goods	5%	kg and No	785.131
8711.209	Other	25%	kg and No	785.139
8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:			
8711.301	For the transport of goods	5%	kg and No	785.151
8711.309	Other	25%	kg and No	785.159
8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8711.401	For the transport of goods	5%	kg and No	785.161
8711.409	Other	25%	kg and No	785.169
8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:			
8711.501	For the transport of goods	5%	kg and No	785.171
8711.509	Other	25%	kg and No	785.179
8711.90	Other:			
8711.901	For the transport of goods	5%	kg and No	785.191
8711.909	Other	25%	kg and No	785.199
87.12	Bicycles and other cycles (including delivery tricycles), not motorised:			
8712.001	For the transport of goods	5%	kg and No	785.21
8712.009	Other	25%	kg and No	785.29
87.13	Invalid carriages, whether or not motorised or otherwise mechanically propelled.			
8713.10	Not mechanically propelled	Free	kg and No	785.311
8713.90	Other	Free	kg and No	785.319
87.14	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.			
8714.10	Of motorcycles (including mopeds):			
8714.11	Saddles	5%	kg	785.351
8714.19	Other	5%	kg	785.359
8714.20	Of invalid carriages	Free	kg	785.36
8714.90	Other	5%	kg	785.37
8715.00	Baby carriages and parts thereof.	5%	kg	894.1
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
8716.10	Trailers and semi-trailers of the caravan type, for housing or camping	25%	kg and No	786.1
8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5%	kg and No	786.21

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8716.30	Other trailers and semi-trailers for the transport of goods:			
8716.31	Tanker trailers and tanker semi-trailers	5%	kg and No	786.22
8716.39	Other	5%	kg and No	786.29
8716.40	Other trailers and semi-trailers	5%	kg and No	786.83
8716.80	Other vehicles:			
8716.801	Wheelbarrows	20%	kg and No	786.851
8716.809	Other	5%	kg and No	786.859
8716.90	Parts:			
8716.901	Of wheelbarrows	20%	kg	786.891
8716.909	Other	5%	kg	786.899

- (a) 782.171 to 782.175 and 782.179 and 782.181 to 782.184 and 782.189 include 782.19
- (b) 784.201 and 784.209 include 784.21 and 784.25
- (c) 784.301 and 784.309 include 784.31 to 784.36 and 784.39

CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.			
8801.10	Gliders and hang gliders	25%	kg and No	792.81
8801.90	Other	25%	kg and No	792.82
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and spacecraft launch vehicles.			
8802.10	Helicopters	5%	kg and No	792.1
8802.20	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	5%	kg and No	792.2
8802.30	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	5%	kg and No	792.3
8802.40	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	5%	kg and No	792.4
8802.50	Spacecraft (including satellites) and spacecraft launch vehicles	5%	kg and No	792.5
88.03	Parts of goods of heading No. 88.01 or 88.02.			
8803.10	Propellers and rotors and parts thereof	5%	kg	792.91
8803.20	Under-carriages and parts thereof	5%	kg	792.93
8803.30	Other parts of aeroplanes or helicopters	5%	kg	792.95
8803.90	Other	5%	kg	792.97
8804.00	Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto.	5%	kg	899.96
8805.00	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	5%	kg	792.83

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

Note

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No. 89.06 if it does not have the essential character of a vessel of a particular kind.

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Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.			
8901.10	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:			
8901.101	Vessels exceeding 708 cubic metres	5%	kg and No	793.281
8901.109	Other	5%	kg and No	793.289
8901.20	Tankers:			
8901.201	Vessels exceeding 708 cubic metres	5%	kg and No	793.221
8901.209	Other	5%	kg and No	793.229
8901.30	Refrigerated vessels, other than those of subheading No. 8901.20:			
8901.301	Vessels exceeding 708 cubic metres	5%	kg and No	793.261
8901.309	Other	5%	kg and No	793.269
8901.90	Other vessels for the transport of goods and other vessels for the transport of both persons and goods:			
8901.901	Vessels exceeding 708 cubic metres	5%	kg and No	793.271
8901.909	Other	5%	kg and No	793.279
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.			
8902.001	Vessels exceeding 708 cubic metres	Free	kg and No	793.241
8902.002	Trawlers	Free	kg and No	793.242
8902.003	Other fishing vessels	Free	kg and No	793.243
8902.009	Other	Free	kg and No	793.249
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
8903.10	Inflatable	25%	kg and No	793.11
8903.90	Other:			
8903.91	Sailboats, with or without auxiliary motor	25%	kg and No	793.12
8903.92	Motorboats, other than outboard motorboats	25%	kg and No	793.191
8903.99	Other	25%	kg and No	793.199

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8904.00	Tugs and pusher craft.	5%	kg and No	793.7
89.05	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.			
8905.10	Dredgers	Free	kg and No	793.51
8905.20	Floating or submersible drilling or production platforms	Free	kg and No	793.55
8905.90	Other:			
8905.901	House-boats	5%	kg and No	793.591
8905.909	Other	Free	kg and No	793.599
89.06	Other vessels, including warships and lifeboats other than rowing boats.			
8906.001	Vessels exceeding 708 cubic metres	5%	kg and No	793.291
8906.009	Other	5%	kg and No	793.299
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			
8907.10	Inflatable rafts	5%	kg and No	793.91
8907.90	Other:			
8907.901	Buoys and beacons	Free	kg and No	793.991
8907.909	Other	5%	kg and No	793.999
8908.00	Vessels and other floating structures for breaking up.	Free	kg and No	793.3

SECTION XVIII

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

CHAPTER 90

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

Notes

1. This Chapter does not cover:
 - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading No. 40.16), of leather or of composition leather (heading No. 4204.00) or of textile material (heading No. 5911.00);
 - (b) Refractory goods of heading No. 6903.00; ceramic wares for laboratory, chemical or other technical uses, of heading No. 6909.00;
 - (c) Glass mirrors, not optically worked, of heading No. 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading No. 83.06 or Chapter 71);
 - (d) Goods of heading No. 70.07, 7008.00, 70.11, 70.14, 70.15 or 7017.00;
 - (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

- (f) Pumps incorporating measuring devices, of heading No. 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading No. 84.23); lifting or handling machinery (headings Nos. 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading No. 84.41); fittings for adjusting work or tools on machine-tools, of heading No. 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading No. 84.70); valves or other appliances of heading No. 8481.00;
 - (g) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No. 85.12); portable electric lamps of heading No. 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading No. 85.19 or 85.20); sound-heads (heading No. 85.22); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No. 85.26); sealed beam lamp units of heading No. 85.39; optical fibre cables of heading No. 85.44;
 - (h) Searchlights or spotlights of heading No. 94.05;
 - (ij) Articles of Chapter 95;
 - (k) Capacity measures, which are to be classified according to their constituent material; or
 - (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.23 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading No. 84.85, 8548.00 or 9033.00) are in all cases to be classified in their respective headings;

- (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading No. 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
 - (c) All other parts and accessories are to be classified in heading No. 9033.00.
- 3. The provisions of Note 4 to Section XVI apply also to this Chapter.
- 4. Heading No. 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading No. 90.13.
- 5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.31 are to be classified in heading No. 90.31.
- 6. Heading No. 90.32 applies only to:
 - (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled; and
 - (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.			
9001.10	Optical fibres, optical fibre bundles and cables	5%	kg	884.191
9001.20	Sheets and plates of polarising material	5%	kg	884.192
9001.30	Contact lenses	Free	kg	884.11
9001.40	Spectacle lenses of glass	Free	kg	884.15
9001.50	Spectacle lenses of other materials	Free	kg	884.17
9001.90	Other:			
9001.901	Colour filters for cameras	25%	kg	884.193
9001.909	Other	5%	kg	884.199
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.			
9002.10	Objective lenses:			
9002.11	For cameras, projectors or photographic enlargers or reducers	25%	kg	884.31
9002.19	Other	5%	kg	884.32
9002.20	Filters:			
9002.201	For photographic or cinematographic apparatus including projectors	5%	kg	884.331
9002.209	Other	5%	kg	884.339
9002.90	Other:			
9002.901	For photographic or cinematographic apparatus including projectors	5%	kg	884.391
9002.909	Other	5%	kg	884.399
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9003.10	Frames and mountings	5%	kg	884.21
9003.90	Parts	5%	kg	884.22
90.04	Spectacles, goggles and the like, corrective, protective or other.			
9004.10	Sunglasses	25%	kg	884.231
9004.90	Other	25%	kg	884.239
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor, other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.			
9005.10	Binoculars	5%	kg	871.11
9005.80	Other instruments:			
9005.801	Refracting telescopes (monoculars)	5%	kg	871.151
9005.809	Other	5%	kg	871.159
9005.90	Parts and accessories (including mountings):			
9005.901	For refracting telescopes (binoculars and monoculars)	5%	kg	871.191
9005.909	Other	5%	kg	871.199
90.06	Photographic (other than cinematographic) cameras; photographic flash-light apparatus and flashbulbs other than discharge lamps of heading No. 85.39.			
9006.10	Cameras of a kind used for preparing printing plates or cylinders	25%	kg and No	881.111
9006.20	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	25%	kg and No	881.112
9006.30	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	25%	kg and No	881.113
9006.40	Instant print cameras	25%	kg and No	881.114
9006.50	Other cameras	25%	kg and No	881.119

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9006.60	Photographic flashlight apparatus and flashbulbs:			
9006.61	Discharge lamp ("electronic") flashlight apparatus	25%	kg and No	881.131
9006.62	Flashbulbs, flashcubes and the like	25%	kg and No	881.12
9006.69	Other	25%	kg	881.139
9006.90	Parts and accessories:			
9006.91	For cameras	25%	kg	881.14
9006.99	Other	25%	kg	881.15
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.			
9007.10	Cameras:			
9007.11	For film of less than 16 mm width or for double-8 mm film	25%	kg	881.211
9007.19	Other	25%	kg	881.219
9007.20	Projectors:			
9007.21	For film of less than 16 mm width	25%	kg	881.221
9007.29	Other	25%	kg	881.229
9007.90	Parts and accessories:			
9007.91	For cameras	25%	kg	881.23
9007.92	For projectors	25%	kg	881.24
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.			
9008.10	Slide projectors	5%	kg	881.321
9008.20	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	5%	kg	881.31
9008.30	Other image projectors	5%	kg	881.329
9008.40	Photographic (other than cinematographic) enlargers and reducers	25%	kg	881.33
9008.90	Parts and accessories:			
9008.901	Of photographic enlargers and reducers	25%	kg	881.341
9008.909	Other	5%	kg	881.349

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
90.09	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.			
9009.10	Electrostatic photo-copying apparatus	5%	kg and No	751.36(a)
9009.20	Other photo-copying apparatus	5%	kg and No	751.37(b)
9009.30	Thermo-copying apparatus	5%	kg and No	751.35
9009.90	Parts and accessories	5%	kg	759.1
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitised semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.			
9010.10	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	25%	kg	881.351
9010.20	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	25%	kg	881.352
9010.30	Projection screens	25%	kg	881.353
9010.90	Parts and accessories	25%	kg	881.36
9011.00	Compound optical microscopes, including those for photomicrography, cinematomicrography or microprojection.	5%	kg	871.4
9012.00	Microscopes other than optical microscopes; diffraction apparatus.	5%	kg	871.3
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9013.10	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	5%	kg	871.91
9013.20	Lasers, other than laser diodes	5%	kg	871.92
9013.80	Other devices, appliances and instruments	5%	kg	871.93
9013.90	Parts and accessories	5%	kg	871.99
90.14	Direction finding compasses; other navigational instruments and appliances.			
9014.10	Direction finding compasses	5%	kg	874.111
9014.20	Instruments and appliances for aeronautical or space navigation (other than compasses)	5%	kg	874.112
9014.80	Other instruments and appliances	5%	kg	874.119
9014.90	Parts and accessories	5%	kg	874.12
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.			
9015.10	Rangefinders	5%	kg	874.131
9015.20	Theodolites and tacheometers	5%	kg	874.132
9015.30	Levels	5%	kg	874.133
9015.40	Photogrammetrical surveying instruments and appliances	5%	kg	874.134
9015.80	Other instruments and appliances	5%	kg	874.139
9015.90	Parts and accessories	5%	kg	874.14
9016.00	Balances of a sensitivity of 5 cg or better, with or without weights.	5%	kg	874.51

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.			
9017.10	Drafting tables and machines, whether or not automatic	5%	kg	874.221
9017.20	Other drawing, marking-out or mathematical calculating instruments	5%	kg	874.229
9017.30	Micrometers, callipers and gauges	5%	kg	874.231
9017.80	Other instruments	5%	kg	874.239
9017.90	Parts and accessories	5%	kg	874.24
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.			
9018.10	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):			
9018.11	Electro-cardiographs	10%	kg	774.11
9018.19	Other	10%	kg	774.12
9018.20	Ultra-violet or infra-red ray apparatus	10%	kg	774.13
9018.30	Syringes, needles, catheters, cannulae and the like	10%	kg	872.21
9018.40	Other instruments and appliances, used in dental sciences	10%	kg	872.12(c)
9018.50	Other ophthalmic instruments and appliances	10%	kg	872.25
9018.90	Other instruments and appliances	10%	kg	872.29

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.			
9019.10	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	10%	kg	872.31
9019.20	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	10%	kg	872.33
9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	10%	kg	872.35
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.			
9021.10	Artificial joints and other orthopaedic or fracture appliances	Free	kg	899.63
9021.20	Artificial teeth and dental fittings:			
9021.201	Artificial teeth	10%	kg	899.651
9021.202	Dental fittings	10%	kg	899.652
9021.30	Other artificial parts of the body	Free	kg	899.66
9021.40	Hearing aids, excluding parts and accessories	Free	kg	899.61
9021.50	Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	kg	899.67
9021.90	Other	Free	kg	899.69

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9022.00	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.	10%	kg	774.2
9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	10%	kg	874.52
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).			
9024.10	Machines and appliances for testing metals	5%	kg	874.531
9024.80	Other machines and appliances	5%	kg	874.539
9024.90	Parts and accessories	5%	kg	874.54
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.			
9025.10	Thermometers, not combined with other instruments	5%	kg	874.551
9025.20	Barometers, not combined with other instruments	5%	kg	874.552
9025.80	Other instruments	5%	kg	874.559
9025.90	Parts and accessories	5%	kg	874.56

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9026.00	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32.	5%	kg	874.3
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.			
9027.10	Gas or smoke analysis apparatus	5%	kg	874.41
9027.20	Chromatographs and electrophoresis instruments	5%	kg	874.42
9027.30	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	5%	kg	874.43
9027.40	Exposure meters	5%	kg	874.44
9027.50	Other instruments and apparatus using optical radiations (UV, visible, IR)	5%	kg	874.45
9027.80	Other instruments and apparatus	5%	kg	874.46
9027.90	Microtomes; parts and accessories	5%	kg	874.49
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.			
9028.10	Gas meters	5%	kg	873.11
9028.20	Liquid meters	5%	kg	873.13
9028.30	Electricity meters	5%	kg	873.15
9028.90	Parts and accessories	5%	kg	873.19

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.15; stroboscopes.			
9029.10	Revolution counters, production counters, taximeters, mileometers, pedometers and the like	5%	kg	873.21
9029.20	Speed indicators and tachometers; stroboscopes	5%	kg	873.25
9029.90	Parts and accessories	5%	kg	873.29
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.			
9030.10	Instruments and apparatus for measuring or detecting ionising radiations	5%	kg	874.71
9030.20	Cathode-ray oscilloscopes and cathode-ray oscillographs	5%	kg	874.73
9030.30	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device	5%	kg	874.75
9030.40	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	5%	kg	874.77
9030.80	Other instruments and apparatus	5%	kg	874.78
9030.90	Parts and accessories	5%	kg	874.79

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter, profile projectors.			
9031.10	Machines for balancing mechanical parts	5%	kg	874.251
9031.20	Test benches	5%	kg	874.252
9031.30	Profile projectors	5%	kg	874.253
9031.40	Other optical instruments and appliances	5%	kg	874.254
9031.80	Other instruments, appliances and machines	5%	kg	874.259
9031.90	Parts and accessories	5%	kg	874.26
90.32	Automatic regulating or controlling instruments and apparatus.			
9032.10	Thermostats	5%	kg	874.61
9032.20	Manostats	5%	kg	874.63
9032.80	Other instruments and apparatus	5%	kg	874.65
9032.90	Parts and accessories	5%	kg	874.69
9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	5%	kg	874.9

- (a) 751.36 includes 751.31 and 751.32
(b) 751.37 includes 751.33 and 751.34
(c) 872.12 includes 872.11 and 872.19

CHAPTER 91**CLOCKS AND WATCHES AND PARTS THEREOF****Notes**

1. This Chapter does not cover:

- (a) Clock or watch glasses or weights (classified according to their constituent material);
- (b) Watch chains (heading No. 71.13 or 7117.00, as the case may be);
- (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 7115.00); clock or watch springs are, however, to be classified as clock or watch parts (heading No. 91.14);
- (d) Bearing balls (heading No. 73.26 or 8482.00, as the case may be);
- (e) Articles of heading No. 84.12 constructed to work without an escapement;
- (f) Ball bearings (heading No. 8482.00); or
- (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading No. 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading No. 91.02.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.			
9101.10	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility	50%	kg and No	885.31
9101.20	Other wrist-watches, whether or not incorporating a stop-watch facility	50%	kg and No	885.32
9101.90	Other	50%	kg and No	885.39
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.			
9102.10	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility	50%	kg and No	885.41
9102.20	Other wrist-watches, whether or not incorporating a stop-watch facility	50%	kg and No	885.42
9102.90	Other	50%	kg and No	885.49
91.03	Clocks with watch movements, excluding clocks of heading No. 9104.00.			
9103.10	Battery or accumulator powered	50%	kg and No	885.72
9103.90	Other	50%	kg and No	885.73
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	50%	kg and No	885.71
91.05	Other clocks.			
9105.10	Alarm clocks	50%	kg and No	885.74 (a)
9105.20	Wall clocks	50%	kg and No	885.76 (b)
9105.90	Other	50%	kg and No	885.79 (c)

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9106.00	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).	5%	kg	885.94
9107.00	Time switches with clock or watch movement or with synchronous motor.	5%	kg	885.95
9108.00	Watch movements, complete and assembled.	50%	kg	885.5
9109.00	Clock movements, complete and assembled.	5%	kg	885.96
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.			
9110.10	Of watches	40%	kg	885.981
9110.90	Other	5%	kg	885.989
91.11	Watch cases and parts thereof.			
9111.001	Watch cases, complete	5%	kg	885.911
9111.002	Parts	5%	kg	885.912
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
9112.001	Cases, complete	5%	kg	885.971
9112.002	Parts	5%	kg	885.972
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.			
9113.10	Of precious metal or of metal clad with precious metal	50%	kg	885.921
9113.20	Of base metal, whether or not gold- or silver-plated	25%	kg	885.922

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9113.90	Other	25%	kg	885.93
91.14	Other clock or watch parts.			
9114.001	Clock parts	5%	kg	885.991
9114.002	Watch parts	5%	kg	885.992

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- (a) 885.74 includes 885.74 and 885.75
(b) 885.76 includes 885.76 and 885.77
(c) 885.79 includes 885.78 and 885.79

CHAPTER 92

MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes

1. This Chapter does not cover:
 - (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
 - (c) Toy instruments or apparatus (heading No. 95.03);
 - (d) Brushes for cleaning musical instruments (heading No.96.03);
 - (e) Collectors' pieces or antiques (heading No. 9705.00 or 9706.00); or
 - (f) Spools, reels or similar supports (which are to be classified according to their constituent material: for example, heading No. 39.24, Section XV).
2. Bows and sticks and similar devices used in playing the musical instruments of heading No. 9202.00 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading No. 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.			
9201.10	Upright pianos	10%	kg and No	898.131
9201.20	Grand pianos	10%	kg and No	898.132
9201.90	Other	10%	kg and No	898.139
9202.00	Other string musical instruments (for example, guitars, violins, harps).	10%	kg and No	898.15
9203.00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	10%	kg and No	898.21
92.04	Accordions and similar instruments; mouth organs.			
9204.10	Accordions and similar instruments	10%	kg and No	898.221
9204.20	Mouth organs	10%	kg and No	898.222
92.05	Other wind musical instruments (for example, clarinets, trumpets, bag-pipes).			
9205.10	Brass-wind instruments	10%	kg and No	898.231
9205.90	Other	10%	kg and No	898.239
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas).			
9206.001	Steel band instruments		kg and No	898.241
9206.009	Other	10%	kg and No	898.249
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).			
9207.10	Keyboard instruments, other than accordions	10%	kg and No	898.25
9207.90	Other	10%	kg and No	898.26

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9208.00	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.	10%	kg	898.29
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.			
9209.001	Musical instrument strings	10%	kg	898.91
9209.009	Other	10%	kg	898.99

SECTION XIX**ARMS AND AMMUNITION; PARTS AND
ACCESSORIES THEREOF****CHAPTER 93****ARMS AND AMMUNITION; PARTS AND
ACCESSORIES THEREOF****Notes**

1. This Chapter does not cover:
 - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Armoured fighting vehicles (heading No. 8710.00);
 - (d) Telescopic sights or other optical devices suitable for use with arms; unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading No. 9705.00 or 9706.00).
2. In heading No. 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading No. 85.26.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9301.00	Military weapons, other than revolvers, pistols and the arms of heading No. 9307.00.	25%	kg and No	891.12
9302.00	Revolvers and pistols, other than those of heading No. 93.03 or 9304.00.	70%	kg and No	891.14
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).			
9303.001	Very pistols and other devices designed to project only signal flares; line-throwing guns	Free	kg and No	891.311
9303.009	Other	70%	kg and No	891.319
9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 9307.00.	70%	kg and No	891.39
9305.00	Parts and accessories of articles of headings Nos. 9301.00 to 9304.00.	70%	kg	891.9
93.06	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.			
9306.001	Industrial cartridges, complete (for example, blank cartridges for riveting tools and for starting internal combustion engines) and parts thereof	5%	kg	891.201(a)

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9306.002	Parts of shotgun cartridges, including cartridge wads; lead shot prepared for ammunition	5%	kg	891.202 (a)
9306.009		25%	kg	891.209 (a)
9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	25%	kg	891.13

(a) 891.201, 891.202 and 891.209 include 891.21 to 891.24 and 891.29

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS,
CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND
LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED
OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED
NAME-PLATES AND THE LIKE;
PREFABRICATED BUILDINGS

Notes

1. This Chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors) of heading No. 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading No.8303.00;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading No. 84.18; furniture specially designed for sewing machines (heading No. 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading No. 85.18 (heading No. 85.18), of headings Nos. 85.19 to 8521.00 (heading No. 85.22) or of headings Nos. 85.25 to 85.28 (heading No. 85.29);

- (h) Articles of heading No. 87.14;
- (ij) Dentists' chairs incorporating dental appliances of Heading No. 90.18 or dentists' spittoons (heading No. 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases); or
- (l) Toy furniture or toy lamps or lighting fittings (heading No. 95.03), billiard tables or other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 95.05).

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

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) Cupboards, bookcases, other shelved furniture and unit furniture;
- (b) Seats and beds.

3. (a) In headings Nos. 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(b) Goods described in heading No. 94.04, presented separately, are not to be classified in heading No.94.01, 9402.00 or 94.03 as parts of goods.

4. For the purposes of heading No. 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
94.01	Seats (other than those of heading No. 9402.00), whether or not convertible into beds, and parts thereof.			
9401.10	Seats of a kind used for aircraft	25%	kg and No	821.11
9401.20	Seats of a kind used for motor vehicles	25%	kg and No	821.12
9401.30	Swivel seats with variable height adjustment	35%	kg and No	821.14
9401.40	Seats other than garden seats or camping equipment, convertible into beds	25%	kg and No	821.15
9401.50	Seats of cane, osier, bamboo or similar materials	35%	kg and No	821.13
9401.60	Other seats, with wooden frames	35%	kg and No	821.16
9401.70	Other seats, with metal frames	35%	kg and No	821.17
9401.80	Other seats	35%	kg and No	821.18
9401.90	Parts	35%	kg	821.19
9402.00	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.	10%	kg	872.4
94.03	Other furniture and parts thereof.			
9403.10	Metal furniture of a kind used in offices	20%	kg	821.31
9403.20	Other metal furniture:			
9403.201	Of a kind used in schools, churches and laboratories	20%	kg	821.391
9403.209	Other	35%	kg	821.399
9403.30	Wooden furniture of a kind used in offices	20%	kg	821.51
9403.40	Wooden furniture of a kind used in the kitchen	35%	kg	821.53
9403.50	Wooden furniture of a kind used in the bedroom	35%	kg	821.55

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9403.60	Other wooden furniture:			
9403.601	Of a kind used in schools, churches and laboratories	20%	kg	821.591
9403.609	Other	35%	kg	821.599
9403.70	Furniture of plastics:			
9403.701	Of a kind used in offices	20%	kg	821.711
9403.702	Of a kind used in schools, churches and laboratories	20%	kg	821.712
9403.709	Other	35%	kg	821.719
9403.80	Furniture of other materials, including cane, osier, bamboo or similar materials:			
9403.801	Of a kind used in offices	20%	kg	821.791
9403.802	Of a kind used in schools, churches and laboratories	20%	kg	821.792
9403.809	Other	35%	kg	821.799
9403.90	Parts	35%	kg	821.8
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.			
9404.10	Mattress supports	35%	kg and No	821.21
9404.20	Mattresses	35%	kg and No	821.26 (a)
9404.30	Sleeping bags	25%	kg and No	821.27
9404.90	Other	35%	kg and No	821.29
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9405.10	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	25%	kg	813.11
9405.20	Electric table, desk, bedside or floor-standing lamps	25%	kg and No	813.13
9405.30	Lighting sets of a kind used for Christmas trees	25%	kg and No	894.41
9405.40	Other electric lamps and lighting fittings	25%	kg	813.15
9405.50	Non-electrical lamps and lighting fittings	25%	kg	813.17
9405.60	Illuminated signs, illuminated nameplates and the like	25%	kg and No	813.2
9405.90	Parts	25%	kg	813.9
94.06	Prefabricated buildings.			
9406.001	Of wood	20%	kg	811.01
9406.002	Of aluminium	5%	kg	811.02
9406.003	Of steel	5%	kg	811.03
9406.009	Other	5%	kg	811.09

(a) 821.26 includes 821.23 and 821.25

CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

Notes

1. This Chapter does not cover:
 - (a) Christmas tree candles (heading No. 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading No. 36.04;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading No. 4206.00 or Section XI;
 - (d) Sports bags or other containers of heading No. 42.02, 43.03 or 43.04;
 - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - (f) Textile flags or bunting, or sails for boats, sailboats or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking-sticks, whips, riding-crops or the like (heading No. 6602.00), or parts thereof (heading No. 6603.00);
 - (ij) Unmounted glass eyes for dolls or other toys, of heading No. 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading No. 83.06;

- (m) Electric motors (heading No. 85.01), electric transformers (heading No. 85.04) or radio remote control apparatus (heading No. 85.26);
 - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading No. 87.12);
 - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (q) Spectacles, goggles or the like, for sports or outdoor games (heading No. 90.04);
 - (r) Decoy calls or whistles (heading No. 9208.00);
 - (s) Arms or other articles of Chapter 93;
 - (t) Electric garlands of all kinds (heading No. 94.05); or
 - (u) Racket strings, tents or other camping goods, or gloves (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9501.00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	25%	kg	894.21
95.02	Dolls representing only human beings.			
9502.10	Dolls, whether or not dressed	25%	kg	894.22
9502.90	Parts and accessories	25%	kg	894.23
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.			
9503.10	Electric trains, including tracks, signals and other accessories therefor	25%	kg	894.241
9503.20	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503.10	25%	kg	894.242
9503.30	Other construction sets and constructional toys	25%	kg	894.249
9503.40	Toys representing animals or non-human creatures:			
9503.41	Stuffed	25%	kg	894.251
9503.49	Other	25%	kg	894.259
9503.50	Toy musical instruments and apparatus	25%	kg	894.26
9503.60	Puzzles	25%	kg	894.27
9503.70	Other toys, put up in sets or outfits	25%	kg	894.291
9503.80	Other toys and models, incorporating a motor	25%	kg	894.292
9503.90	Other	25%	kg	894.299
95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.			
9504.10	Video games of a kind used with a television receiver	25%	kg	894.31
9504.20	Articles and accessories for billiards	25%	kg	894.33

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9504.30	Other games, coin or disc-operated, other than bowling alley equipment	25%	kg	894.35
9504.40	Playing cards	35%	kg	894.37
9504.90	Other:			
9504.901	Draught and chess boards	35%	kg	894.391
9504.909	Other	25%	kg	894.399
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.			
9505.10	Articles for Christmas festivities:			
9505.101	Artificial Christmas trees	35%	kg	894.451
9505.109	Other	25%	kg	894.459
9505.90	Other	25%	kg	894.49
95.06	Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.			
9506.001	For cricket	10%	kg	894.791(a)
9506.002	For soccer	10%	kg	894.792(a)
9506.003	For tennis	10%	kg	894.793(a)
9506.004	For golf	10%	kg	894.75
9506.005	For gymnastics	10%	kg	894.794(a)
9506.006	For athletics	10%	kg	894.795(a)
9506.007	For other sports (including table-tennis) or other outdoor games	10%	kg	894.796(a)
9506.008	Swimming pools and paddling pools	25%	kg	894.797(a)
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 9208.00 or 9705.00) and similar hunting or shooting requisites.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9507.10	Fishing rods	Free	kg	894.711
9507.20	Fish-hooks, whether or not snelled	Free	kg	894.712
9507.30	Fishing reels	Free	kg	894.713
9507.90	Other:			
9507.901	Other fishing tackle	Free	kg	894.714
9507.909	Other	25%	kg	894.719
9508.00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.	25%	kg	894.6

(a) 894.791 to 894.797 include 894.72 to 894.74 and 894.76 to 894.79

CHAPTER 96

MISCELLANEOUS MANUFACTURED ARTICLES

Notes

1. This Chapter does not cover:
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading No. 7117.00);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading No. 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading No. 90.03), mathematical drawing pens (heading No. 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading No. 90.18));
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (ij) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or

- (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading No. 96.02 the expression "vegetable or mineral carving material" means:
- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading No. 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings Nos. 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings Nos. 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SIT Rev 3
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).			
9601.001	Articles	35%	kg	899.111
9601.009	Other	35%	kg	899.119
96.02	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 3503.00) and articles of unhardened gelatin.			
9602.001	Articles	35%	kg	899.191
9602.009	Other	35%	kg	899.199
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).			
9603.001	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles	35%	kg and No	899.721
9603.002	Other brooms and mops for sweeping roads and floors	35%	kg and No	899.722
9603.003	Tooth brushes	35%	kg and No	899.723

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9603.004	Scrubbing brushes	35%	kg and No	899.724
9603.005	Feather dusters	35%	kg and No	899.725
9603.006	Other toilet brushes; other brushes for household use	25%	kg and No	899.726
9603.007	Prepared knots and tufts for broom or brush making	25%	kg and No	899.727
9603.008	Paint brushes	25%	kg and No	899.728
9603.009	Other	5%	kg and No	899.729
96.04	Hand sieves and hand riddles.			
9604.001	Hand sieves	5%	kg	899.811
9604.002	Hand riddles	5%	kg	899.812
9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	25%	kg and No	831.3
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.			
9606.10	Press-fasteners, snap-fasteners and press-studs and parts therefor	5%	kg	899.831
9606.20	Buttons	5%	kg	899.832
9606.30	Button moulds and other parts of buttons; button blanks	5%	kg	899.84
96.07	Slide fasteners and parts thereof.			
9607.10	Slide fasteners	25%	kg	899.85
9607.20	Parts:			
9607.201	Continuous chain	5%	kg	899.861
9607.209	Other	5%	kg	899.869
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9608.10	Ball point pens	15%	kg and No	895.211
9608.20	Felt tipped and other porous-tipped pens and markers	20%	kg and No	895.212
9608.30	Fountain pens, stylograph pens and other pens	20%	kg and No	895.213
9608.40	Propelling or sliding pencils	20%	kg and No.	895.214
9608.50	Sets of articles from two or more of the foregoing subheadings	20%	kg	895.215
9608.60	Refills for ball point pens, comprising the ball point and ink-reservoir	20%	kg	895.216
9608.90	Other:			
9608.901	Pen-holders, pencil-holders and similar holders	20%	kg	895.217
9608.902	Barrels and covers for ball point pens	20%	kg	895.218
9608.903	Pen nibs and nib points	5%	kg	895.22
9608.909	Other	5%	kg	895.219
96.09	Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.			
9609.10	Pencils and crayons, with leads encased in a rigid sheath:			
9609.101	Writing or drawing pencils	10%	kg	895.231
9609.102	Crayons	10%	kg	895.232
9609.20	Pencil leads, black or coloured	10%	kg	895.233
9609.90	Other:			
9609.901	Writing or drawing chalks	10%	kg	895.234
9609.909	Other	10%	kg	895.239
96.10	Slates and boards, with writing or drawing surfaces, whether or not framed.			
9610.001	Writing or drawing boards	10%	kg	895.921
9610.009	Other	5%	kg	895.929
96.11	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.			

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9611.001	Rubber stamps	35%	kg	895.931
9611.009	Other	25%	kg	895.939
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.			
9612.10	Ribbons:			
9612.101	Typewriter ribbons on open spools	5%	kg	895.941
9612.109	Other	5%	kg	895.942
9612.20	Ink-pads	5%	kg	895.943
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical and parts thereof other than flints and wicks.			
9613.001	Pocket lighters, gas fuelled, non-refillable	35%	kg	899.331(a)
9613.009	Other	25%	kg	899.339(a)
9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	25%	kg	899.38(b)
96.15	Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof.			
9615.10	Combs, hair-slides and the like:			
9615.101	Combs	35%	kg	899.891
9615.102	Hair slides and the like	35%	kg	899.892
9615.90	Other:			
9615.901	Hairpins	35%	kg	899.893
9615.909	Other	25%	kg	899.899
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.			
9616.10	Scent sprays and similar toilet sprays, and mounts and heads therefor	25%	kg	899.87

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9616.20	Powder-puffs and pads for the application of cosmetics or toilet preparations	25%	kg	899.82
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	25%	kg	899.97
9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	5%	kg	899.88

- (a) 899.331 and 899.339 includes 899.33 and 899.35
(b) 899.38 includes 899.36 and 899.37

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Notes

1. This Chapter does not cover;
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of current or new issue in the country to which they are destined (Chapter 49);
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 5907.00) except if they may be classified in heading No. 9706.00; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings Nos. 71.01 to 71.03).
2. For the purposes of heading No. 9702.00, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading No. 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.
4. (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

- (b) Heading No. 9706.00 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 4906.00 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.			
9701.10	Paintings, drawings and pastels:	25%	kg	896.111
9701.101	Paintings	25%	kg	896.112
9701.102	Drawings and pastels	25%	kg	896.12
9701.90	Other	25%	kg	
9702.00	Original engravings, prints and lithographs.	25%	kg	896.2
9703.00	Original sculptures and statuary, in any material.	25%	kg	896.3
9704.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined.	25%	kg	896.4
9705.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	25%	kg	896.5
9706.00	Antiques of an age exceeding one hundred years.	25%	kg	896.6

EXPORT DUTIES

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 ³	\$0.29
6.	Greenheart, sawn	per m ³	\$5.09
7.	Aquarium fish		5%
8.	Shrimp		10%
9.	Molasses	per 100 litre	\$1.00
10.	Manufactured articles n.e.s.o.i.	Free
11.	All other articles n.e.s.o.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 - ding ber	Description of Goods	Rate of Duty	Unit(s)
10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.		
0.50	Curry	30 %	kg
203	Beer made from malt.	30 %	kg and litre
203.001	Beer	30 %	kg and litre
203.002	Stout	30 %	kg and litre
203.009	Other	30 %	kg and litre
204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	5 %	kg and litre
4.20	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
204.209	Other wine	5 %	kg and litre
6.00	Other fermented beverages (for example, cider perry, mead).	5 %	kg and litre
07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, or any strength		
07.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	20 %	kg and litre

2207.20	Ethyl alcohol and other spirits, denatured, of any strength.	5 %	kg and litre
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.		
2208.20	Spirits obtained by distilling grape-wine or grape must:		
2208.201	Brandy, in bottles of a strength not exceeding 46% vol	25%	kg and litre
2208.209	Other	25%	kg and litre
2208.30	Whiskies:		
2208.301	In bottles of a strength not exceeding 46% vol	20%	kg and litre
2208.309	Other	25%	kg and litre
2208.40	Rum and Tafia:		
2208.401	In bottles of a strength not exceeding 46% vol	20%	kg and litre
2208.409	Other rum	20%	kg and litre
2208.50	Gin and Geneva:		
2208.501	In bottles of a strength not exceeding 46% vol	20%	kg and litre
2208.509	Other gin	20%	kg and litre
2208.90	Other:		
2208.901	Vodka	20%	kg and litre
2208.902	Cordials and liqueurs:		
	A - Creme de Menthe liqueur	20%	kg and litre
	B - Cherry Brandy liqueur	10%	kg and litre
	C - Creme de Cacao liqueur	30%	kg and litre
	D - Pimm's No. 1 Cup	30%	kg and litre
	E - Other cordials and liqueurs	20%	kg and litre
2208.903	Aromatic bitters used as a flavouring agent for food and beverages.	20%	kg and litre
2208.904	Other aromatic bitters	20%	kg and litre
2208.909	Other	20%	kg and litre
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	5%	kg and litre

Heading	Description of Goods	Rate of Duty	Unit(s)
30.03	Medicaments (excluding goods of Heading No. 30.02,30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.		
30.03.90	Other:		
30.03.909	Other: - Spirituous Medicinal Compounds	5%	kg
30.04	Medicaments/excluding goods of Heading No. 30.02,30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.		
30.04.90	Other:		
30.04.909	Other: - Spirituous medicinal compounds	5%	kg
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry.		
	A - Containing alcohol (essences etc)	20%	
	B - Other	Free	
33.03	Perfumes and toilet waters		
33.03.001	Bay rum (Not exceeding 105 degrees)	5%	kg and litre
33.03.009	Other:		
	A - Fine rum and similar preparations (not exceeding 105 degrees)	5%	kg and litre
	B - Other Perfumed spirits	10%	kg and litre
35.05	Matches, other than pyrotechnic articles of Heading No. 36.04.	5%	Kg and hundred containers or kg and thousand matches.

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 in Guyana dollars equivalent of one hundred United States dollars
..... 45%.

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 22:04 and 22:05:00, spirits and spirituous beverages (tariff heading number 22:08) tobacco products (tariff heading numbers 24:01, 24:02 and 24:03) jewellery (tariff heading number 71:13) and imitation jewellery (tariff heading number 71:17) 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 in value in Guyana dollars the equivalent of one hundred United States Dollars.
- (e) the flat rate shall be applied only if there are at least three different items of goods which are classified in different tariff headings;
- (f) goods which an officer is satisfied are of Caribbean Community Origin and are of a value not exceeding in Guyana Dollars the equivalent of one hundred United States Dollars, and which are imported without documentary evidence of origin shall be exempted from the application of the flat rate of duty.

PART II
MEMBERS OF THE CARIBBEAN COMMUNITY

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

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.	8%
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.	13%
		13%
6.	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%

EXEMPTIONS FROM IMPORT DUTIES OF CUSTOMSA-PARTIAL EXEMPTIONS(Contd')

ITEM	DESCRIPTION	RATE OF DUTY
7.	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.	13%
8.	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.	8%
9.	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.	18 %
10.	Explosives, when imported by a registered mining company with the written permission of the Commissioner of Police for use in the exploration and extraction of minerals.	5%
11.	Wire cables and ropes of iron and steel uninsulated, for industrial use.	11 %
12.	Trucks, lorries and wagons and their chassis with engines mounted, trailers and parts thereof imported for use in industry in the interior when so admitted by the Comptroller.	15%
13.	Saccharin and other artificial sweetening substances in tablets not exceeding 1 grain when approved by the Chief Medical Officer.	15%

B-FULL EXEMPTIONS

(1) - FOR APPROVED INDUSTRY AND AGRICULTURE

- 1. (a) Materials used in the manufacture of spirituous compounds manufactured in bonded premises;
- (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:

Materials for alcoholic beverages.

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 Fimm'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.
- 3. Morocut; also any other fish, crustacea and molluscs caught by fishing boats operating from bases in Guyana.
- 4. The following -
 - (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.
 - (3) 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.

Advertising material; material for calendars.

Fish.

Industry materials for.

B-FULL EXEMPTIONS
(1) - FOR APPROVED INDUSTRY AND AGRICULTURE (Cont'd)

- (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, and plywood.
- (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.

B-FULL EXEMPTIONS

(1) - FOR APPROVED INDUSTRY AND AGRICULTURE (Cont'd)

- (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.

B-FULL EXEMPTIONS

(1) - FOR APPROVED INDUSTRY AND AGRICULTURE (Cont'd)

- (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.
- (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".

B-FULL EXEMPTIONS

(1) - FOR APPROVED INDUSTRY AND AGRICULTURE (Cont'd)

- (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.

B-FULL EXEMPTIONS

(1) - FOR APPROVED INDUSTRY AND AGRICULTURE (Cont'd)

- (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.
- (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.
- (61) Materials which are not obtainable in Guyana for use in the manufacture of ice-cream.
- (62) Materials for use in the manufacture of batteries.
- (63) Materials which are not obtainable in Guyana for use in the manufacture of wash-basins, tiles, bath-tubs and other such similar articles of ceramics.
- (64) Materials for use in the manufacture of spectacles and spectacle frames.
- (65) Materials for use in the manufacture of bolts and nuts.
- (66) Materials which are not obtainable in Guyana for use in the manufacture of bacon and sausages.
- (67) Materials for use in the manufacture of wheel-barrow.
- (68) Materials for use in the manufacture of fish nets.
- (69) Materials which are not obtainable in Guyana for use in the manufacture of biscuits.
- (70) Materials for use in the manufacture of pipes (steel, PVC, concrete).
- (71) Materials which are not obtainable in Guyana for use in the manufacture of cutlasses.
- (72) Materials which are not obtainable in Guyana for use in the manufacture of paste.

- Fishing boats,
Equipment,
etc.
5. Fishing boats, spare parts and equipment for fishing boats, equipment for fishing, fuel and lubricants, which the Comptroller is satisfied are imported solely for use in the fishing industry.
- Oil reagents.
6. Reagents for the treatment of wet emulsified crude oils.
- Eggs.
7. Eggs for hatching with a view to the improvement of local poultry stocks passed as such by the Chief Agricultural Officer.
- Printing
Lithographic
and manu-
facture of
containers.
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.
- (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.
- Agriculture
9. (1) and agricultural hand tools which the Chief Agricultural Officer certifies will be used for the development of agriculture in accordance with national policy.
- (2) Fertilisers, manures, insecticides, fungicides, weedicides, herbicides and innoculants, which the Chief Agricultural Officer certifies will be used for the development of agriculture in accordance with national policy.
- (3) Equipment and materials which the Comptroller is satisfied are for use in bee-keeping.

(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.
2. Instruments, apparatus, equipment and materials including records and tapes for radio and television 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.

Aircraft.
 - (2) Fuel and lubricants imported or taken out of bond solely for use in aircraft.
4. (1) The accompanied baggage of a passenger, tourist, or settler passed as such by the proper officer and consisting of —
 - (a) A reasonable quantity of wearing apparel, articles of personal adornment and toilet requisites, whether new or used;

Baggage and
household
effects.

**B - FULL EXEMPTIONS
(2) - FOR OTHER APPROVED PURPOSES (Cont'd)**

- (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;
- (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;
- (d) in the case of a tourist only, travel souvenirs to a value not exceeding one thousand 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.

- (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.
- (3) Baggage and household effects, imported within three 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.
- (4) Personal effects, not being merchandise, of natives of Guyana or of persons ordinarily domiciled in Guyana who have died abroad.
- (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.

British
Council.

- 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.

**B – FULL EXEMPTIONS
(2) – FOR OTHER APPROVED PURPOSES (Cont'd)**

- | | | |
|-----|--|---------------------|
| 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:

Provided that the foregoing provisions of this item shall not be deemed to confer any privileges more than those that are accorded Guyana on her representatives in the sending State. | Consuls. |
| 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:

(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. | Cultural articles. |

B – FULL EXEMPTIONS
(2) – FOR OTHER APPROVED PURPOSES (Cont'd)

Diseases,
articles for
treatment and
prevention of.

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 –
- (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;
 - (3) 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;
 - (4) 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.

Emblems.

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.

Red Cross,
St. John's
Ambulance
and Guyana
Society for
the blind.

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.

Fire fighting
apparatus.

16. Fire-fighting apparatus, including fire engines, fire hose and couplings, fire extinguishers and parts and refills therefor, admitted as such by the Comptroller.

Government.

17. Goods imported or taken out of bond by the Government for its own use.

Town
Councils, etc.

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.

B - FULL EXEMPTIONS
(2) - FOR OTHER APPROVED PURPOSES (Cont'd)

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| 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 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 Rifle 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 Defence 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, crutches, 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. | Lamps and lanterns. |
| 23. | 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. | Meteorological offices, scientific or research 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 nets, etc. |
| 26. | Ships used exclusively in foreign trade. | Ships. |
| 27. | Navigation aids for use exclusively on rivers in Guyana. | Navigation aids. |

B - FULL EXEMPTIONS
(2) - FOR OTHER APPROVED PURPOSES (Cont'd)

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| Parcels for the forces. | 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. |
| Patterns and samples. | 29. Patterns and samples, cut, mutilated or otherwise spoiled to the satisfaction of the Comptroller so as to render them unmerchandiseable. |
| Photographs. | 30. Unframed photographs not imported for sale. |
| Places of worship; altar bread and altar wine. | <p>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.</p> <p>(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.</p> <p>(3) Cinematograph equipment imported solely for use in places of worship as a means of promoting religious teachings.</p> |
| Schools. | <p>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.</p> <p>(2) Goods which the Comptroller is satisfied are solely for use in the construction or repair of schools approved by the Chief Education Officer.</p> |
| Tombstones and memorials. | 33. Tombstones and memorials engraved with an inscription in commemoration of a deceased person. |
| Trophies. | 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. |
| Uniforms and robes. | 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. |

**B - FULL EXEMPTIONS
(2) - FOR OTHER APPROVED PURPOSES (Cont'd)**

- (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.
36. 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.
37. Uniforms and equipment imported by and for the use of Boy Scouts, Boys Brigade and Girl Guides Association 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 association. Youth Association.
38. Equipment imported by or for International Aeradio Ltd., for their use as aeronautical aids to Navigation. Equipment for International Aeradio Ltd.
39. (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

B – FULL EXEMPTIONS
(2) – FOR OTHER APPROVED PURPOSES (Cont'd)

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| Museums and zoos, articles for. | 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. |
| Motor spirit. | 43. Motor spirit (including gasoline and other light oils for similar use) when imported or cleared from bond for use in the Rupununi District:

Provided that such motor spirit is transported to the area by an air service approved by the Comptroller. |
| Technical Assistance Mission. | 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. |
| Importations by approved national tourist agencies. | 45(1) 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 –

(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 Comptroller shall

45. 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.
- (2) (i) Building materials for first installation of approved hotels and guest houses and other facilities and attractions and approved renovations and extensions; Hotels, Guest Houses.
- (ii) Equipment and appliances for initial equipping of approved hotels and for approved extensions and renovations.
- (iii) Equipment for use in sports and recreational activities as approved by the Minister.
- (iv) Public transport type passenger motor vehicles including coaches and mini-buses for use as approved by the Minister.
46. (i) Apparatus and machinery designed to produce motive power, heat, light or electricity through the utilisation of renewable sources of energy as approved by the Minister. Apparatus Energy Productive Utilisation Conservation.
- (ii) Apparatus designed to conserve on the use of electricity and other sources of energy, as approved by the Minister.
47. Supplies, equipment, instruments and apparatus for the recovery and restoration of archaeological sites and artifacts imported by bodies approved by the Minister responsible for Culture and admitted as such by the Comptroller. Archaeological sites and artifacts.
48. Clothing donated for the use of indigent school children to schools and institutions as approved by the Minister of Education and admitted as such by the Comptroller. Clothing for Indigent Children.
49. Goods which are made available free of charge by a country or an international institution, or by an individual or group of individuals with a view to assisting the economic development of Guyana, as approved by the Minister. Economic Development.
50. (i) Goods imported by or for the use of Head of State. Head of State
- (ii) Goods imported for the use of the Prime Minister. Prime Minister.

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| 51. | Goods imported by or for the use of Workers' Organisations on the signed declaration of the head of such organisation, as approved by the Minister. | Workers' Organisations |
| 52. | Goods including motor vehicle, imported by or for the use of persons including public and contract officers as approved by the Cabinet. | Public and Contract Officers. |
| 53. | Specimens illustrations of natural history and other sciences for educational and cultural institutions including museums, zoos and historical societies as approved by the Minister of Education and admitted as such by the Comptroller. | Natural History. |
| 54. | Goods (including foodstuff) imported for use in rehabilitation or relief following natural disaster by organisations approved by Cabinet and admitted as such by the Comptroller. | Relief Supplies. |
| 55. | Films, filmstrips, microfilms slides and sound recordings of an educational, scientific or cultural character certified as such by the Minister for the time being charged with responsibility for education. | Educational, Scientific, Cultural, Films, Slides etc. |
| 56. | Industrial Machinery and equipment admitted as such by the Comptroller for use in undeveloped areas of the interior approved by the Minister. | Machinery and Transport Equipment |
| 57. | Goods imported by the Bank of Guyana solely for the purposes of the operations of the Bank. | Bank of Guyana. |
| 58. | Supplies and equipment imported for use solely by the University of Guyana on the signed declaration of the head of the institution and admitted as such by the Comptroller. | University of Guyana. |
| 59. | <p>(i) Sports gear, other than those specified in paragraph (2), certified as such by the Minister assigned responsibility for sport.</p> <p>(ii) 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:</p> | Sports |

Provided that where a member who has been given such concession fails to participate, without good reason, at more than two consecutive official race meetings of the club that member may be called upon to pay all duties conceded by the concessions granted thereto.

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| 60. | Musical instruments certified as such by the Minister assigned responsibility for Culture. | Culture |
| 61. | Other articles not exempt from duty which in any particular case may be exempted by Order of Cabinet. | Other Exemptions -
Section 8.
Cap. 82:0 |

The benefit provided for certain items in the First Schedule Part III (as specified above) shall be granted only if the Comptroller of Customs and Excise is satisfied that such goods or similar goods are not being manufactured in Guyana. This proviso applies only to the following items of the First Schedule Part III 'B' (2): 21(2), 25, 31, 32 (2), 45 (2).

RULES GOVERNING THE APPLICATION OF THE LIST OF CONDITIONAL DUTY EXEMPTIONS

1. A Member State may refuse to grant full duty exemption for any good eligible therefor under the List and may choose instead to apply a level of import tariff on such good not higher than that provided in the Schedule of Tariff Rates.
2. In a number of cases (for example, in connection with shipping and aircraft, for health, governmental, social and cultural purposes), while the scope of the duty exemption has been specified, each Member State is free to approve the beneficiaries (whether the individual, the institution or the organisation) of the exemption.
3. The reference in the List to goods for the use of international organisations or their personnel is understood to include inter-governmental organisations operating within the Common Market pursuant to an agreement in force between such organisations and the Government of one or more Member States.
4.
 - (a) Where the goods produced by an enterprise do not meet the qualifying conditions set down with respect to those goods in Schedule II to the Common Market Annex to the Treaty, that enterprise will not qualify for exemption from duty with regard to the materials utilised in the production of those goods.
 - (b) This Rule will not apply to goods which are produced for export to third countries.

- (c) The Rule will have effect only with regard to concessions approved following entry into force.
- (d) This Rule will enter into force concurrently with the entry into force of the amended Common Market Origin rules established by the Council in July 1990, and the agreement by the Council with respect to the amendment of the Harmonized Scheme for Fiscal Incentives to take account of the provisions of this rule.
5. (a) The items set down in Part I of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in Industry, Agriculture, Forestry, Fisheries and Mining, except:
- when the item is imported for use in new investment or substantial expansion; or
 - when the item is provided by a country or an international institution in the context of development finance with a view to assisting the economic development of the importing Member State, and when the agreement between the importing Member State and the donor country or international institution requires sourcing from a particular extra-regional source on a concessional duty basis.

- (b) The Items set down in Part III - 2 A and Part III - 2 B of the List of ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in the circumstances contemplated in Section XI - For Other Approved Purposes [excluding 23 - Goods (including foodstuff) imported for use in rehabilitation or relief following natural disaster, as approved by the Competent Authority], except that this ineligibility will not apply where the Competent Authority is satisfied that the items are gifts or have been provided on a concessional basis.

PART III - 2
A
LIST OF COMMODITIES INELIGIBLE FOR
CONDITIONAL DUTY EXEMPTIONS

HEADING NO.	DESCRIPTION OF GOODS
0702.00	Tomatoes, fresh or chilled
0703.102	Shallots (eschallots)
0704.001	Cabbages
0704.002	Cauliflowers
0705.10	Lettuce
0706.001	Carrots
0707.001	Cucumbers
0708.001	Pigeon peas
0708.002	Blackeye peas
0708.003	String beans
0708.004	Bora (bodi) beans (<i>Vigna</i> spp.)
0709.001	Aubergines (egg-plants)
0709.002	Zucchini
0709.003	Ochroes
0709.004	Pumpkins
0709.008	Other fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>
0710.204	String beans, other, frozen
0710.30	Spinach, New Zealand spinach and orache spinach (garden spinach), frozen
0713.001	Red kidney beans

HEADING NO.	DESCRIPTION OF GOODS
0714.10	Manioc (cassava)
0714.20	Sweet potatoes
0714.901	Arrowroot
0714.902	Dasheens
0714.903	Eddoes
0714.904	Tannias
0714.905	Yams
0801.10	Coconuts
0803.001	Bananas, fresh
0803.002	Plantains, fresh
0804.30	Pineapples, fresh
0804.40	Avocados, fresh
0804.50	Guavas, mangoes and mangosteens, fresh
0805.10	Oranges, fresh
0805.201	Ugli fruit
0805.202	Ortaniques
0805.30	Lemons and limes
0805.40	Grapefruit
0807.101	Cantaloupes
0807.102	Watermelons
0807.103	Muskmelons
0807.20	Papaws (papayas)
0810.001	Berries
0810.002	Sapodillas

HEADING NO.	DESCRIPTION OF GOODS
0810.003	Golden apples
0810.004	Passion fruit
0810.005	Soursop
0810.006	Breadfruit
0810.007	Carambolas
0904.202	Pimento (allspice)
09.06	Cinnamon and cinnamon-tree flowers
0907.00	Cloves (whole fruit, cloves and stems)
0908.10	Nutmeg
0908.20	Mace
ex 09.10	Ginger, tumeric (curcuma), thyme and bay leaves.
1006.20	Husked (brown) rice
1006.30	Semi-milled or wholly-milled rice, whether or not polished or glazed
1006.40	Broken rice
11.01	Wheat flour
1106.202	Arrowroot flour
1108.101	Arrowroot Starch
1203.00	Copra
1208.10	Flours and meals of soya beans
1208.902	Flours and meals of copra
1212.92	Sugar cane
1302.101	Aloe vera extract

HEADING NO.	DESCRIPTION OF GOODS
15.07	Soya-bean oil and its fractions whether or not refined, but not chemically modified
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09
ex 15.11	Palm oil and its fractions, refined, but not chemically modified (excluding palm stearin)
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
15.13	Coconut (copra), palm kernel or babassu oil and its fractions thereof, whether or not refined, but not chemically modified
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
ex 15.15	Other fixed vegetable fats and oils (excluding jojoba oil) and their fractions, whether or not refined, but not chemically modified
1516.101	Fish fats and oils and their fractions
1516.20	Vegetable fats and oils and their fractions
1701.11	Cane sugar
1701.12	Beet sugar
2009.101	Orange juice, concentrated
2009.201	Grapefruit juice, concentrated
2102.30	Prepared baking powders
2306.50	Oil cake of coconut or copra
2309.903	Prepared complete poultry feed
2309.904	Prepared complete cattle feed
2309.905	Prepared complete pig feed

765

HEADING NO.	DESCRIPTION OF GOODS
2309.906	Other prepared complete animal feeds
2520.101	Gypsum
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
2522.10	Quicklime
2522.20	Slaked lime
2522.30	Hydraulic lime
2523.201	Building cement (grey)
2606.00	Aluminium ores and concentrates
2707.001	Gasolene blending preparations
2708.10	Pitch
2710.91	Lubricating oil base stock
2710.94	Hydraulic brake fluids and other prepared liquids for hydraulic transmission
2804.10	Hydrogen
2804.30	Nitrogen
2804.40	Oxygen
2807.002	Sulphuric acid, other
2811.21	Carbon dioxide
2814.10	Anhydrous ammonia
2818.20	Alumina
2833.001	Aluminium sulphate
2904.001	Sulphonic acid [Tridecylbenzene (TDBSA) and Linear Alkylbenzene (LABSA)]
3208.001	Automotive paints

HEADING NO.	DESCRIPTION OF GOODS
3208.002	Marine paints
3208.003	Enamels
3208.004	Other paints
3208.005	Marine varnishes (including lacquers)
3208.006	Other varnishes (including lacquers)
3208.009	Other solutions as defined in Note 4 of Ch. 32
3209.001	Paints
3209.002	Enamels
3209.003	Varnishes (including lacquers)
3210.001	Water-thinned paints (emulsion paints or dispersion paints)
3210.002	Distempers, dry
3210.003	Enamels
3210.004	Other paints
3210.005	Marine varnishes (including lacquers)
3210.006	Other varnishes (including lacquers)
3214.102	Painters' fillings
3214.901	Glaziers' linseed oil putty
3214.902	Other glaziers' putty
3301.101	Grapefruit oil
3301.103	Lime oil
3301.104	Orange oil
3301.201	Bay oil
3301.202	Clove oil
3301.203	Ginger oil

HEADING NO.	DESCRIPTION OF GOODS
3301.204	Nutmeg oil
3301.205	Patchouli oil
3301.206	Pimento oil
3302.001	Mixtures of two or more of bay, clove, ginger, grapefruit, lemon, lime, nutmeg, orange, patchouli and pimento oils
3501.901	Casein glues
3814.001	Thinners
3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission not containing or containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals
3820.001	Anti-freezing preparations
3917.201	PVC pipes
3917.302	Electrical conduits and other piping, of PVC
3917.303	Electrical conduits and other piping, other
3917.40	Fittings
3925.902	Gutters of plastics
3926.907	Motor vehicle licence plates of plastics
4006.10	"Camel-back" strips for retreading rubber tyres
4008.00	Plates, sheets, strip, rods and profile shapes of vulcanised rubber other than hard rubber
4011.10	New pneumatic tyres, of rubber of a kind used on motor cars (including station wagons and racing cars)
4012.101	Retreaded tyres of a kind used on motor cars (including station wagons and racing cars)
4012.102	Retreaded tyres of a kind used on buses or lorries

HEADING NO.	DESCRIPTION OF GOODS
4401.10	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms
4401.30	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
4403.003	Wood in the rough, of other non-coniferous species, treated with paint, stains, creosote and other preservatives
4403.006	Other wood in the rough, of non-coniferous species
4404.001	Split poles, piles, pickets, stakes and sticks, of wood
4406.00	Railway or tramway sleepers (cross-ties) of wood
4407.004	Greenheart
4407.006	Mora
4409.202	Greenheart
4409.204	Mora
4417.001	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels
4819.10	Cartons, boxes and cases, of corrugated paper or paperboard
4821.00	Paper or paperboard labels of all kinds, whether or not printed
6810.11	Building blocks and bricks of cement, of concrete or of artificial stone, whether or not reinforced
6904.10	Ceramic building bricks
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated

HEADING NO.	DESCRIPTION OF GOODS
7313.001	Barbed wire, of iron or steel
7314.109	Chain link fencing
7314.201	Grill, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more
8311.101	Coated electrodes of base metal, for electric arc-welding, of non-alloy steel
8311.20	Cored wire of base metal, for electric arc-welding
8311.30	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame
8421.231	Oil filters for internal combustion engines
8421.232	Petrol filters for internal combustion engines
9021.201	Artificial teeth
9603.008	Paint brushes
9607.10	Slide fasteners

2019/02/28

PART III - 2
B

**LIST OF COMMODITIES INELIGIBLE FOR
CONDITIONAL DUTY EXEMPTIONS**

HEADING NO.	DESCRIPTION
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal
0210.10	Meat of swine:
0210.101	Ham
0210.102	Bacon
0210.109	Other (excluding salted or in brine)
0210.20	Meat of bovine animals:
0210.202	Dried
0210.203	Smoked
0210.901	Meat (other than of swine or bovine animals)
0210.902	Edible meat offal
0210.903	Edible flours and meals of meat or meat offal
0305.10	Fish meal fit for human consumption
0305.20	Livers and roes, dried, smoked, salted or in brine
0305.30	Fish fillets, dried, salted or in brine, but not smoked
0305.40	Smoked fish, including fillets:
0305.403	Salmon
0305.409	Other smoked fish, including fillets

HEADING NO.	DESCRIPTION
0305.599	Other dried fish, whether or not salted but not smoked (other than cod, mackerel, herrings, alewives, saithe, pollock, haddock and hake)
0305.609	Other fish, salted but not dried or smoked and fish in brine (other than cod, mackerel, herrings, alewives, saithe, pollock, haddock and hake)
0402.999	Other milk and cream
0403.10	Yogurt
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products
16.02	Other prepared or preserved meat, meat offal or blood:
1602.20	Of liver of any animal
1602.31	Of turkeys:
1602.311	Cured or smoked
1602.319	Other prepared or preserved meat of turkeys
1602.401	Ham
1602.402	Bacon
1602.403	Luncheon meat
1602.409	Other prepared or preserved meat of swine
1602.509	Other prepared or preserved meat of bovine animals
1602.909	Other prepared or preserved meat, meat offal or blood
16.04	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs
1604.11	Salmon

HEADING NO.	DESCRIPTION
1604.132	Sardinella and brisling or sprats
1604.142	Skipjack and bonito
1604.19	Other fish, whole or in pieces, but not minced
1604.20	Other prepared or preserved fish
1604.30	Caviar and caviar substitutes
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
17.04	Sugar confectionery (including white chocolate), not containing cocoa
1805.001	Cocoa powder, put up for retail sale in packages of not more than 2 kg
18.06	Chocolate and other food preparations containing cocoa
1901.902	Preparations of malt extract
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared
1905.001	Biscuits, unsweetened
1905.002	Biscuits, sweetened
1905.003	Ice cream cones
1905.009	Other bakers' wares
20.01	Vegetables, fruit nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
2001.109	Other cucumbers and gherkins
2001.209	Other onions
2001.909	Other
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid

HEADING NO.	DESCRIPTION
2002.109	Other tomatoes, whole or in pieces
2002.902	Tomato paste, other
2002.909	Other
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
2003.009	Other mushrooms and truffles
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen
2004.109	Other potatoes
2004.909	Other vegetables and mixtures of vegetables
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen
2005.109	Other homogenized vegetables
2005.209	Other potatoes
2005.309	Other sauerkraut
2005.409	Other peas
2005.509	Other beans
2005.60	Asparagus
2005.709	Other olives
2005.809	Other sweet corn
2005.909	Other vegetables and mixtures of vegetables
20.06	Fruits, nuts, fruit-peel and other parts of plants, preserved by sugar, drained, glacé or crystallised
2006.002	Maraschino and glacé cherries

HEADING NO.	DESCRIPTION
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter
2007.109	Other homogenised preparations
2007.919	Other citrus fruit
2007.992	Pineapple based
2007.993	Guava jams and jellies
2007.994	Guava cheese
2007.995	Nutmeg jams and jellies
2007.999	Other
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter
2009.409	Other pineapple juice
2009.509	Other tomato juice
2009.609	Other grape juice (including grape must)
2009.709	Other apple juice
2009.803	Passion fruit juice, other
2009.806	Tamarind juice, other
2009.809	Other juice of any other single fruit or vegetable
2009.904	Other pineapple-based juices
2009.909	Other mixtures of juices

HEADING NO.	DESCRIPTION
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté, roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
ex21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; prepared mustard
ex21.04	Soups and broths and preparations therefor; homogenised composite food preparations (excluding preparations for infant use, put up for retail sale)
21.05	Ice cream and other edible ice, whether or not containing cocoa
2106.001	Mauby syrup
2106.002	Other flavoured or coloured sugar syrups
2106.006	Ice cream powders
2106.007	Preparations consisting of saccharin and a foodstuff, used for sweetening purposes
2106.009	Other food preparations not elsewhere specified or included
2201.101	Mineral waters
2201.102	Aerated waters
2202.101	Aerated beverages
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid
2309.10	Dog or cat food, put up for retail sale
2309.901	Mixed bird seed
2309.902	Other foods for pets
2501.001	Table salt in retail packages of not more than 2.5 kg
2712.10	Petroleum jelly
33.03	Perfumes and toilet waters

HEADING NO.	DESCRIPTION
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sun-screen or sun tan preparations; manicure or pedicure preparations
33.05	Preparations for use on the hair
3306.101	Toothpastes
ex33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties (excluding perfumed bath salts and other bath preparations)
ex34.01	Soap, organic surface-active products and preparations for use as soap, in form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding; felt and nonwovens, impregnated, coated or covered with soap or detergent (excluding industrial soaps)
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01 (excluding organic surface-active agents, not put up for retail sale)
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 3404.00
34.06	Candles, tapers and the like
36.05	Matches, other than pyrotechnic articles of heading No. 36.04
3808.10	Insecticides:
3808.102	Mosquito coils

HEADING NO.	DESCRIPTION
3808.103	Other, put up in forms or packings for retail sale or as preparations or articles
3808.40	Disinfectants:
3808.401	Put up in forms or packings for retail sale or as preparations or articles
3808.901	Rodenticides, put up in forms or packings for retail sale or as preparations or articles
3808.903	Other, put up in forms or packings for retail sale or as preparations or articles
3917.301	Garden hose, of plastics
3924.101	Cups, forks, knives, plates, spoons and tumblers, of plastics
3924.901	Ashtrays, buckets, coat-hangers and dustbins, of plastics
3924.902	Flower pots, of plastics
4016.991	Rubber bands
4202.101	Suit-cases, travelling-bags and brief-cases, of leather
4202.102	Suit-cases, of other materials
4202.103	Travelling-bags and brief-cases, of other materials
4202.20	Handbags, whether or not with shoulder strap, including those without handle
4202.201	Of leather
4202.209	Of other materials
4202.301	Purses, spectacle cases and wallets, of leather
4202.302	Purses, spectacle cases and wallets, of other materials
4415.20	Pallets, box pallets and other load boards
4419.00	Tableware and kitchenware, of wood

HEADING NO.	DESCRIPTION
ex44.20	Caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.
4421.10	Clothes hangers
4421.909	Other articles of wood
4601.20	Mats, matting and screens of vegetable materials
4601.901	Straw envelopes for bottles
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.
48.17	Envelopes, letter cards, plain post-cards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paper board, containing an assortment of paper stationery
48.18	Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins and babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories or paper pulp, paper, cellulose wadding or swabs of cellulose fibres.
4818.10	Toilet paper
4818.20	Handkerchiefs, cleansing or facial tissues and towels
4818.302	Serviettes
4818.50	Articles of apparel and clothing accessories
4818.90	Other articles
4819.60	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like

HEADING NO.	DESCRIPTION
ex48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard
4823.50	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes
4823.60	Trays, dishes, plates, cups and the like, of paper or paperboard
4907.003	Cheque forms
4907.009	Other stamp-impressed paper; stock, share or bond certificates and similar documents of title
49.09	Printed or illustrated post cards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
4910.00	Calendars of any kind, printed, including calendar blocks
4911.009	Other printed matter
5608.102	Net shopping bags
5608.902	Net shopping bags
57.01	Carpets and other textile floor coverings, knotted, whether or not made up
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs
57.03	Carpets and other textile floor coverings, tufted, whether or not made up
5704.00	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up

HEADING NO.	DESCRIPTION
5705.00	Other carpets and other textile floor coverings, whether or not made up
6101.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or corched, other than those of heading No. 61.03.
6102.00	Women's or girls, overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.
61.05	Men's or boys' shirts, knitted or crocheted.
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.

HEADING NO.	DESCRIPTION OF GOODS
61.09	T-shirts, singlets and other vests, knitted or crocheted.
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.
61.11	Babies' garments and clothing accessories, knitted or crocheted.
61.12	Track suits, ski suits and swimwear, knitted or crocheted.
6113.00	Garments, made up of knitted or crocheted fabrics of heading No. 5903.00, 59.06 or 5907.00
6114.00	Other garments, knitted or crocheted.
61.15	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.
61.16	Gloves, mittens and mitts, knitted or crocheted.
ex 61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted clothing accessories
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bid and brace overalls, breeches and shorts (other than swimwear).
62.05	Men's or boys' shirts.
62.06	Women's or girls' blouses, shirts and shirt-blouses.

HEADING NO.	DESCRIPTION OF GOODS
62.07	Men's or boys' singlets and other vests, underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles.
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.
62.09	Babies' garments and clothing accessories.
6210.00	Garments, made up of fabrics of heading No. 5602.00, 5603.00, 5903.00, 59.06 or 5907.00.
62.11	Track suits, ski suits and swimwear; other garments.
6212.10	Brassières
6212.20	Girdles and panty-girdles
6213.00	Handkerchiefs.
6214.00	Shawls, scarves, mufflers, mantillas, veils and the like.
6215.00	Ties, bow ties and cravats.
ex 62.16	Gloves, mittens and mitts (excluding industrial gloves)
6217.10	Other made up clothing accessories
63.02	Bed linen, table linen, toilet linen and kitchen linen.
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.
63.04	Other furnishing articles, excluding those of heading No. 94.04
6307.10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths
6307.902	Dress patterns, of other textile materials
6307.903	Flags, pennants and banners
6307.904	Pin cushions
6307.909	Other made up textile articles
6309.00	Worn clothing and other worn articles.

HEADING NO.	DESCRIPTION OF GOODS
6401.10	Footwear incorporating a protective metal toe-cap
6401.901	Waterproof boots (Wellingtons)
6403.40	Other footwear, incorporating a protective metal toe-cap
6503.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501.00, whether or not lined or trimmed
6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.
ex65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the peice (but not in strips), whether or not lined or trimmed.
65.06	Other headgear, whether or not lined or trimmed (excluding safety headgear)
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.
6701.001	Fans
6702.001	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit
6802.001	Articles
6803.001	Troughs, reservoirs, basins and sinks
6809.009	Other articles of plaster or of compositions based on plaster
6810.991	Statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tomb-stones; reservoirs and troughs
6913.00	Statuettes and other ornamental ceramic articles.
6914.00	Other ceramic articles.

HEADING NO.	DESCRIPTION OF GOODS
7016.109	Other glass cubes and other glass smallwares
7018.909	Other statuettes and other ornaments of lamp-worked glass and articles of glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares
7321.101	Stoves and ranges
7321.102	Cookers
7321.103	Barbecues
7323.102	Pot scourers and scouring or polishing pads
7323.901	Baking pans
7323.902	Buckets
7323.903	Dust bins
7323.904	Funnels
7323.905	Watering-cans
7323.906	Clothes hangers
7323.907	Letter boxes
7615.101	Saucepans
7615.102	Baking, stew and frying pans
8212.201	Safety razor blades
8210.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05.
8310.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05
ex 8414.51	Table, floor, wall or window fans, with a self-contained electric motor of an output not exceeding 125W:

HEADING NO.	DESCRIPTION OF GOODS
ex 84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated (excluding parts).
ex 84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other,; heat pumps other than air conditioning machines of heading No. 84.15 (excluding other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture and parts)
8419.101	Solar water heaters, for domestic use
8419.102	Other solar water heaters
8419.103	Other water heaters, for domestic use
8419.109	Other water heaters, non-electric
8421.121	Clothes-dryers for domestic use
85.06	Primary cells and primary batteries
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square)
8509.801	Blenders
8516.101	Electric instantaneous or storage water heaters
8516.601	Stoves and cookers
8519.20	Other record-players
8519.30	Turntables (record-decks)
8519.91	Cassette-type
8519.99	Other sound reproducing apparatus
8520.31	Cassette-type
8520.39	Other magnetic tape recorders incorporating sound reproducing apparatus

HEADING NO.	DESCRIPTION OF GOODS
8524.10	Gramophone records
8524.20	Magnetic tapes
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
85.28	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus.
8539.20	Other filament lamps, excluding ultra-violet or infra-red lamps
8539.39	Other discharge lamps
9206.001	Steel band instruments
9401.30	Swivel seats with variable height adjustment
9401.50	Seats of cane, osier, bamboo or similar materials
9401.60	Other seats, with wooden frames
9401.70	Other seats, with metal frames
9401.80	Other seats
9401.90	Parts of seats
9403.209	Other metal furniture
9403.40	Wooden furniture of a kind used in the kitchen
9403.50	Wooden furniture of a kind used in the bedroom
9403.609	Other wooden furniture
9403.709	Other furniture of plastics
9403.809	Other furniture of other materials
9403.90	Parts of other furniture
9404.10	Mattress supports

HEADING NO.	DESCRIPTION OF GOODS
9404.20	Mattresses
9404.90	Other articles of bedding and similar furnishings
9504.40	Playing cards
9504.901	Draught and chess boards
9505.101	Artificial Christmas trees
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)
96.02	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin, (except gelatin of heading No. 3503.00) and articles of unhardened gelatin
9603.001	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles
9603.002	Other brooms and rugs for sweeping roads and floors
9603.003	Tooth brushes
9603.004	Scrubbing brushes
9603.005	Feather dusters
9608.10	Ball point pens
9611.001	Rubber stamps
9613.001	Pocket lighters, gas fuelled, non-refillable
9615.10	Combs, hair-slides and the like
9615.901	Hairpins

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.

PART IV
EXEMPTIONS FROM EXPORT DUTIES OF CUSTOMS (Cont'd)

4. Forest products including timber and lumber (other than greenheart 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

PART I

- | | |
|------------------------------|---|
| Coin counterfeit. | 1. Base or counterfeit coin of any country. |
| Coin, sub-standard. | 2. Coin legally current in Guyana of any money purporting to be such, not being of the established standard in weight and fineness. |
| Food, unfit for consumption. | 3. Articles of food intended for human consumption declared by the competent sanitary authority to be unfit for such purposes. |

**PROHIBITED AND RESTRICTED IMPORTS
LIST OF PROHIBITED IMPORTS (Cont'd)**

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) phosphorous.	Matches.
7.	(a) Goods which, if sold, would be liable to forfeiture under the Merchandise Marks Act. (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 twenty-seven decimal three tonnes burden at least, and in casks and other vessels capable of containing liquids, each of	Spirits, etc.

PART II
LIST OF RESTRICTED IMPORTS (Cont'd)

such casks or other vessels being of the size or content of forty-one litres at the least or unless in glass or stone bottles properly packed in cases, or in demijohns, each case or demijohn containing not less than forty-one litres.

Tobacco,
cigars, etc.

5. Tobacco, cigars, cigarillos or cigarettes, unless specifically reported as such and unless in aircraft, or in ships of ninety-decimal one tonnes burden at least, and unless in whole and complete packages each containing not less than nine decimal one kilograms 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 nine decimal one kilogram net weight.

Tobacco
extracts, etc.

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.

General.

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

Exotic
fish.

8. Exotic species of fish except in accordance with the terms of a licence granted by the Chief Agricultural Officer.

Cinematographic
films.

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 --
- (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;
 - (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;
 - (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
 - (d) the importer presents the certificate and the receipt to the officer and pays such duty as may be payable on the film.

Printed
matter.

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.

11. (a) Motor cars and light commercial vehicles, including mini-buses, vans, vanettes, pick-up trucks, land rovers and similar class of vehicles imported by - Certain Vehicles
- (i) a Guyanese returning home to take up permanent residence (including a Guyanese student or a Guyanese on secondment overseas).
 - (ii) a person importing or receiving such a vehicle as gift from overseas, subject to paragraph (c).
- (b) A person mentioned in paragraph (a) (i) shall be permitted to import a vehicle mentioned in paragraph (a) of any engine capacity subject to the following condition -
- (i) the importer shall not sell, dispose of, or transfer the vehicle within three years from the date of importation.
- (c) A person mentioned in paragraph (a) (ii) importing or receiving vehicle mentioned in paragraph (a) as a gift from overseas is permitted to import it subject to the following conditions -
- (i) in the case of a motor car, the engine capacity shall not exceed 2000 c.c., if it uses gasolene or 2500 c.c., if it uses diesel, but where the engine capacity exceeds 2000 c.c., if it uses gasolene, or 2500 c.c., if it uses diesel, and the motor car is a used motor car, it must have been in the donor's possession for not less than one year and shall not be more than three years old.
 - (ii) the importer shall not sell, dispose of, or transfer the vehicle within three years from the date of importation.
- (d) Notwithstanding the provisions of the preceding paragraphs the Minister may, if he considers the importation by any person mentioned in paragraph (a) of any vehicle or any class of vehicle mentioned in this Item to be in the public interest, authorize the importation thereof upon such terms and conditions as he may impose.

619

THIRD SCHEDULE

PROHIBITED AND RESTRICTED EXPORTS

PART I **LIST OF PROHIBITED EXPORTS**

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 twelve thousand 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 nine thousand 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 three thousand 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 fifteen 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

800

Regulations governing goods.

Application Save as otherwise provided in these Regulations, the Regulations shall govern the determination required under Section 15(1) as to whether goods 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 are fulfilled in relation thereto -

Goods to be treated as grown produced or (1) Subject to the following Regulations, 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 -

or manufacture 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

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

Appendix A

(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.

Appendix B

(2) Subject to paragraph (5), 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;
- (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; or
- (f) operations which consist solely of welding, soldering, fastening, riveting, bolting and like operations or otherwise putting together of all finished parts or components to constitute a finished product.

(3) For the purposes of paragraph 2(f), the expression "finished parts or components" refers to those articles which are imported into the Common Market in a form or condition which neither requires any further fabrication, change in shape, form, identity or use, nor the application of permanent protective/decorative coating, for the purposes of incorporation in the finished product.

(4) Subparagraph 2(f) and paragraph (3) shall take effect only from 1 January 1992.

(5) Subject to paragraph (6), 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).

(6) 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 -

Materials:
determination
of origin

- (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 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 provisions 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) The value of any materials referred to in paragraph (1) shall be the Customs value determined in accordance with . . .

5. The export price of goods produced or manufactured in and exported from a Member State shall be the value accepted for the purpose by the Customs Authority in the exporting Member State, but shall not include any transport and insurance costs incurred after the exportation of the goods.

Consignment

6. 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.

Natural produce
of the sea

7. (1) In determining where 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.

(2) For the purposes of this regulation and regulation 3(5)(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 majority 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.

8. 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.

Proof of
Importer's
statement

9. (1) Compliance with any of the conditions specified in Appendices A or B, other than a percentage value-added condition shall be with respect to the whole of the goods but not to the packing.

Condition
specified
in Append
ices A
and B

(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 and B 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 of 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.

Unit of qualification 10. (1) Each article in a consignment shall be considered separately.

(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 customs.

(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.

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

Repair,
renovation
or improvement
of goods

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.

12. (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".

Safeguard
mechanism

(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.

Interpretation 13. (1) In this Part of these Regulations -

"Chapter" means a Chapter in the First Schedule to the Act

"Less Developed Countries" means Antigua and Barbuda, Belize, Dominica; Grenada, Montserrat, St. Kitts/Nevis, Saint Lucia and St. Vincent and the Grenadines;

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

"tariff heading" means a heading in the First Schedule to the Act.

(2) In this Part in these Regulations -

(a) any reference to the production of goods includes a reference to the getting of minerals and the taking of animals (including fish); and

(b) 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.

SCHEDULE

LIST OF CONDITIONS TO BE COMPLIED WITH AS
PROVIDED UNDER ARTICLE 14 OF THE ANNEX TO
THE TREATY AND THE RULES REGARDING
COMMON MARKET ORIGIN

SCHEDULE II

LIST OF CONDITIONS TO BE COMPLIED WITH AS
PROVIDED UNDER ARTICLE 14 OF THE ANNEX TO
THE TREATY AND THE RULES REGARDING COMMON
MARKET ORIGIN

This Schedule consists of -

(a) the List comprising -

Part A - goods referred to in sub-paragraph (b)
(ii) of paragraph 1 of Article 14 of the
Annex to the Treaty;

Part B - goods referred to in paragraph 2 of
Article 14 of the Annex to the Treaty

(b) the Rules regarding Common Market origin.

(a) **THE LIST**

The application of the List is governed by the following general notes:

- (i) In this List, where a tariff heading number is preceded by the word "ex", only those products of that heading specified in the column headed "Product" are referred to. Descriptions of finished products and of materials are to be interpreted according to the relative Section and Chapter Notes of the Harmonised Commodity Description and Coding System (HS) and the General Rules for the Interpretation of the Harmonised System.
- (ii) Four figure references of the type "04.02", "17.04", etc. are references to the headings of the Harmonised Commodity Description and Coding System (HS).
- (iii) Where the condition to be complied with for any product does not prescribe the use of regional materials, it shall always be understood that materials imported from outside the Common Market or of undetermined origin may be used. If such materials are used in a more advanced state of processing than that specified in the List, the finished product shall be ineligible for Common Market treatment.

PART A

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
02.01	Meat of bovine animals, fresh or chilled	Produced from bovine animals of 01.02 imported from outside the Common Market, provided that the weight of each animal did not exceed 270 kg on first importation into the Common Market	Produced from bovine animals of 01.02 imported from outside the Common Market, provided that the weight of each animal did not exceed 270 kg on first importation into the Common Market
02.02	Meat of bovine animals, frozen	Produced from bovine animals of 01.02 imported from outside the Common Market, provided that the weight of each animal did not exceed 270 kg on first importation into the Common Market	Produced from bovine animals of 01.02 imported from outside the Common Market, provided that the weight of each animal did not exceed 270 kg on first importation into the Common Market
02.03	Meat of swine, fresh, chilled or frozen	Wholly produced	Wholly produced
02.04	Meat of sheep or goats, fresh, chilled or frozen	Wholly produced	Wholly produced
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Wholly produced	Wholly produced
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Wholly produced	Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen	Wholly produced	Wholly produced
02.08	Other meat and edible meat offal, fresh, chilled or frozen	Wholly produced	Wholly produced
02.09	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked	Wholly produced	Wholly Produced
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Wholly produced	Wholly produced
Chap. 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Wholly produced	Wholly produced
ex.04.01	UHT milk; pasteurised milk	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 per cent 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 70 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter	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 per cent 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 70 per cent of the export price of the finished product
ex 04.06	Cheese	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70 per cent of the export price of the finished product
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair	Wholly produced	Wholly produced
05.03	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	Wholly produced	Wholly produced
05.04	Guts, bladders and stomachs of animals (other than fish),	Wholly produced	Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
05.05	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
05.06	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
05.07	Ivory, tortoise-shell, whale-bone and whale-bone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products	Wholly produced	Wholly produced
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	Wholly produced	Wholly produced
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption	Wholly produced	Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 06.03	Bouquets, floral baskets, wreaths and similar articles	Produced from regional materials of Chapter 6	Produced from regional materials of Chapter 6
ex 06.04	Bouquets, floral baskets, wreaths and similar articles	Produced from regional materials of Chapter 6	Produced from regional materials of Chapter 6
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	Wholly produced	Wholly produced
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Wholly produced	Wholly produced
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	Wholly produced	Wholly produced
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split	Wholly produced	Wholly produced
ex 08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar or other sweetening matter	Wholly produced	Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter	Produced from regional materials of Chapter 8 and 17.01	Produced from regional materials of Chapter 8 and 17.01
08.12	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Wholly produced	Wholly produced
08.13	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter	Wholly produced	Wholly produced
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Wholly produced	Wholly produced
ex 09.02	Herbal tea	Production in which the value of extra-regional materials used does not exceed 40 per cent of all materials used	Production in which the value of extra-regional materials used does not exceed 40 per cent of all materials used
ex 09.10	Mixed spices (including curry)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 11.02	Cereal flours other than of wheat	Wholly produced	Wholly produced
ex 11.03	Cereal groats, meal and pellets (other than cornmeal)	Wholly produced	Wholly produced
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ or cereals, whole, rolled, flaked or ground	Wholly produced	Wholly produced
11.05	Flour, meal and flakes of potatoes	Wholly produced	Wholly produced
11.06	Flour and meal of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14; flour, meal and powder of the products of Chapter 8	Wholly produced	Wholly produced
11.07	Malt, whether or not roasted	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	Soya beans, whether or not broken	Wholly produced	Wholly produced
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken	Wholly produced	Wholly produced
12.03	Copra	Wholly produced	Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
12.04	Linseed, whether or not broken	Wholly produced	Wholly produced
12.05	Rape or colza seeds, whether or not broken	Wholly produced	Wholly produced
12.06	Sunflower seeds, whether or not broken	Wholly produced	Wholly produced
12.07	Other oil seeds and oleaginous fruits, whether or not broken	Wholly produced	Wholly produced
ex 12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard or of soya beans	Wholly produced	Wholly produced
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium-intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included	Wholly produced	Wholly produced
12.13	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	Wholly produced	Wholly produced
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets	Wholly produced	Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
Chap. 13	Lacs; gums, resins and other vegetable saps and extracts	Wholly produced	Wholly produced
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	Wholly produced	Wholly produced
14.02	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	Wholly produced	Wholly produced
14.03	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couchgrass and istle), whether or not in hanks or bundles	Wholly produced	Wholly produced
ex 14.04	Vegetable products not elsewhere specified or included (excluding cotton linters)	Wholly produced	Wholly produced
ex 15.01	Lard, other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted (excluding bone fat and fats obtained from waste)	Produced from regional materials of 02.09	Produced from regional materials of 02.09

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
15.02	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted	Produced from regional materials of 01.02 or 01.04	Produced from regional materials of 01.02 or 01.04
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	Produced from regional materials of 12.02	Produced from regional materials of 12.02
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12
ex 15.11	Palm oil and its fractions, not refined, but not chemically modified	Produced from regional materials of 12.07	Produced from regional materials of 12.07
ex 15.11	Palm oil and its fractions, refined, but not chemically modified	Produced from regional materials of 12.07	Produced from materials of 15.11

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
15.12	Sunflower-seed, safflower or cotton-seed oil and their fractions, whether or not refined, but not chemically modified	Produced from regional materials of 12.06 and 12.07	Produced from regional materials of 12.06 and 12.07
15.13	Coconut (copra), palm kernel or babassu oil and their fractions, whether or not refined, but not chemically modified	Produced from regional materials of Chapter 8, 12.03 and 12.07	Produced from regional materials of Chapter 8, 12.03 and 12.07
15.14	Rape, colza or mustard oil and their fractions, whether or not refined, but not chemically modified	Produced from regional materials of 12.05 and 12.07	Produced from regional materials of 12.05 and 12.07
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	Produced from regional materials of Chapters 7, 8 and 12	Produced from regional materials of Chapters 7, 8 and 12
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12
ex 15.19	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols (excluding industrial fatty alcohols which have a waxy character)	Produced from regional materials of Chapter 15	Produced from regional materials of Chapter 15

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 16.01	Sausages and similar products, of pork	Produced from regional materials of 02.03 or 02.06	Produced from regional materials of 02.03 or 02.06
ex 16.02	Hams and shoulders	Produced from regional materials of 02.03	Produced from regional materials of 02.03
ex 17.01	Cane or beet sugar, not con- taining added flavouring or colouring matter, in solid form	Wholly produced	Wholly produced
ex 17.02	Maltose and fructose, in solid form	Produced by chemical trans- formation	Produced by chemical trans- formation
ex 17.03	Molasses resulting from the extraction or refining of sugar, (excluding flavoured or coloured molasses)	Wholly produced	Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
17.04	Sugar confectionery (including white chocolate) not containing cocoa	Produced from regional materials of 17.01,	Produced from regional materials of 17.01
18.01	Cocoa beans, whole or broken, raw or roasted	Wholly produced	Wholly produced
18.02	Cocoa shells, husks, skins and other cocoa waste	Wholly produced	Wholly produced
18.03	Cocoa paste, whether or not defatted	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 50 per cent of the export price of the finished product
18.04	Cocoa butter, fat and oil	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
18.05	Cocoa powder, not containing added sugar or other sweetening matter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product
ex 18.06	Chocolate confectionery	Produced from regional materials of 17.01, and where extra-regional materials are used the value of these materials does not exceed 50 per cent of the export price of the finished product	Produced from regional materials of 17.01, and where extra-regional materials are used the value of these materials does not exceed 60 per cent of the export price of the finished product
ex 19.01	Food preparations of malt extract	Produced from malt extract	Produced from malt extract
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Produced from regional materials of Chapters 7 and 8 and 17.01	Produced from regional materials of Chapters 7 and 8 and 17.01
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Production in which the value of extra-regional materials used does not exceed 50 per cent of export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen (excluding sweet corn and homogenised vegetables)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 20.06	Maraschino and glace cherries	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 50 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 20.06	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised) (excluding maraschino and glacé cherries)	Produced from regional materials of Chapter 8 and 17.01	Produced from regional materials of Chapter 8 and 17.01
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Produced from regional materials of Chapter 8 and 17.01	Produced from regional materials of Chapter 8 and 17.01
ex 20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included (excluding peanut butter, ground-nuts and cashew nuts)	Produced from regional materials of Chapters 7 and 8, 12.01, 12.03, 12.05 to 12.07 and 17.01	Produced from regional materials of Chapters 7 and 8, 12.01, 12.03, 12.05 to 12.07 and 17.01
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Produced from regional materials of Chapters 7 and 8 and 17.01	Produced from regional materials of Chapters 7 and 8 and 17.01
ex 21.01	Extracts, essences and concentrates, of coffee, and preparations with a basis of coffee	Produced from regional materials of 09.01	Produced from regional materials of 09.01
ex 21.02	Dried yeast	Produced from seed yeast	Produced from seed yeast

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 21.02	Dead unicellular algae	Wholly produced	Wholly produced
ex 21.06	Frozen mousse	Produced from materials of 21.06 the value of which does not exceed 3 per cent of the export price of the finished product	Produced from materials of 21.06 the value of which does not exceed 3 per cent of the export price of the finished product
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09	Produced from regional materials of Chapters 7 and 8 and 17.01	Produced from regional materials of Chapters 7 and 8 and 17.01
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Produced from materials not included in 22.07 or 22.08	Produced from materials not included in 22.07 or 22.08
ex 22.08	Spirits	Produced from materials not included in 22.07	Produced from materials not included in 22.07
ex 22.08	Liqueurs and other spirituous beverages	Produced from regional materials of 22.07	Produced from regional materials of 22.07

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 22.09	Spirit vinegar	Produced from regional materials of Chapter 17	Produced from regional materials of Chapter 17
ex 23.09	Prepared complete animal feeds	Produced from materials of 23.09 the value of which does not exceed 5 per cent of the export price of the finished product	Produced from materials of 23.09 the value of which does not exceed 5 per cent 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 or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	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 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70 per cent of the export price of the finished product
28.10	Oxides of boron; boric acids	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals, (excluding water and sulphur dioxide)	Produced by chemical trans-formation	Produced by chemical trans-formation
28.12	Halides and halide oxides of non-metals	Produced by chemical trans-formation	Produced by chemical trans-formation
28.13	Sulphides of non-metals; commercial phosphorus trisulphide	Produced by chemical trans-formation	Produced by chemical trans-formation
28.18	Aluminium oxide (including artificial corundum); aluminium hydroxide	Produced by chemical trans-formation	Produced by chemical trans-formation
ex 28.27	Bromides and bromide oxides; iodides and iodide oxides	Produced by chemical trans-formation	Produced by chemical trans-formation
ex 28.28	Hypobromites	Produced by chemical trans-formation	Produced by chemical trans-formation
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates	Produced by chemical trans-formation	Produced by chemical trans-formation
28.30	Sulphides; polysulphides	Produced by chemical trans-formation	Produced by chemical trans-formation
28.32	Sulphites; thiosulphates	Produced by chemical trans-formation	Produced by chemical trans-formation
ex 28.33	Peroxisulphates (persulphates)	Produced by chemical trans-formation	Produced by chemical trans-formation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
28.34	Nitrites; nitrates	Produced by chemical transformation from materials of 28.43	Produced by chemical transformation from materials of 28.43
28.35	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates	Produced by chemical transformation	Produced by chemical transformation
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate	Produced by chemical transformation	Produced by chemical transformation
28.37	Cyanides, cyanide oxides and complex cyanides	Produced by chemical transformation	Produced by chemical transformation
28.39	Silicates; commercial alkali metal silicates	Produced by chemical transformation	Produced by chemical transformation
28.40	Borates; peroxoborates (perborates)	Produced by chemical transformation	Produced by chemical transformation
28.41	Salts of oxometallic or peroxometallic acids	Produced by chemical transformation	Produced by chemical transformation
28.42	Other salts of inorganic acids or peroxyacids, excluding azides	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
28.43	Colloidal precious metals; in-organic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	Produced from materials not included in 28.43 or by chemical transformation from materials of 28.43	Produced from materials not included in 28.43 or by chemical transformation from materials of 28.43
28.50	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined	Produced by chemical transformation	Produced by chemical transformation
ex 28.51	Other inorganic compounds (including distilled or conductivity water and water of similar purity); amalgams, other than amalgams of precious metals	Produced from materials not included in 28.51 or by chemical transformation from materials of 28.51	Produced from materials not included in 28.51 or by chemical transformation from materials of 28.51
29.01	Acyclic hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.02	Cyclic hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.03	Halogenated derivatives of hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.07	Phenols; phenol-alcohols	Produced by chemical transformation	Produced by chemical transformation
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.11	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; para-formaldehyde	Produced by chemical transformation	Produced by chemical transformation
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.16	Unsaturated acyclic mono-carboxylic acids, cyclic mono-carboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.20	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids	Produced by chemical transformation	Produced by chemical transformation
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds	Produced by chemical transformation	Produced by chemical transformation
29.26	Nitrile-function compounds	Produced by chemical transformation	Produced by chemical transformation
29.27	Diazo-, azo- or azoxy-compounds	Produced by chemical transformation	Produced by chemical transformation
29.28	Organic derivatives of hydrazine or of hydroxylamine	Produced by chemical transformation	Produced by chemical transformation
29.30	Organo-sulphur compounds	Produced by chemical transformation	Produced by chemical transformation
29.31	Other organo-inorganic compounds	Produced by chemical transformation	Produced by chemical transformation
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only	Produced by chemical transformation	Produced by chemical transformation
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.34	Other heterocyclic compounds	Produced by chemical transformation	Produced by chemical transformation
29.35	Sulphonamides	Produced by chemical transformation	Produced by chemical transformation
29.36	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	Produced by chemical transformation	Produced by chemical transformation
29.37	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
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	Produced by chemical transformation	Produced by chemical transformation
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.40	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39	Produced by chemical transformation	Produced by chemical transformation
29.41	Antibiotics	Produced by chemical transformation	Produced by chemical transformation
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products	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
ex 31.02	Ammonium nitrate or sodium nitrate, pure	Produced by chemical transformation	Produced by chemical transformation
ex 33.02	Alcoholic mixtures of odorous substances and mixtures with a basis of one or more of these substances, of a kind used as raw materials in industry	Produced from regional materials of 22.07	Produced from regional materials of 22.07

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 35.01	Casein derivatives; 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 albumins of 35.02 or from materials not included in 35.02	Produced from albumins 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	Glues based on starches or on dextrans	Produced from dextrans or other modified starches of 35.05 or from materials not included in 35.05	Produced from dextrans or other modified starches of 35.05 or from materials not included in 35.05

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs	Produced from materials not included in 37.02	Produced from materials not included in 37.02
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Produced from materials not included in 37.01	Produced from materials not included in 37.01
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alpha-terpineol as the main constituent	Produced from gum, wood or sulphate turpentine and other terpenic oils of 38.05 or from materials not included in 38.05	Produced from gum, wood or sulphate turpentine and other terpenic oils of 38.05 or from materials not included in 38.05

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 38.06	Derivatives of rosin and resin acids	Produced by chemical transformation or emulsification	Produced by chemical transformation or emulsification
ex 38.06	Rosin spirit and rosin oils	Produced from rosin or resin acids of 38.06 or from materials not included in 38.06	Produced from rosin or resin acids of 38.06 or from materials not included in 38.06
39.01	Polymers of ethylene, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.02	Polymers of propylene or of other olefins, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.03	Polymers of styrene, in primary forms	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.06	Acrylic polymers in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.08	Polyamides in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.10	Silicones in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.15	Waste, parings and scrap, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if such parts and fittings does not exceed 10 per cent of the export price of the finished product
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	Produced from blocks, lumps, powders, flakes, granules, liquids, pastes, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, liquids, pastes, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastic, provided that extra regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.21	Other plates, sheets, film, foil and strip, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns of similar sanitary ware, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastic	Produced from blocks, lumps,, powders, flakes, granules, pastes, liquids, putties of similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties of similar bulk forms of plastics, provided that extra regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 39.25	Builders' ware of plastics, not elsewhere specified or included (excluding doors, windows and their frames, bath tub enclosures, fencing and panelling)	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product
ex 39.26	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14 (excluding motor vehicle licence plates, signs, lettering, name-plates and badges)	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of tics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 40.06	Articles of unvulcanised rubber	Produced from unvulcanised rubber	Produced from unvulcanised rubber
ex 40.12	Retreaded or remoulded tyres	Produced by retreading or remoulding	Produced by retreading or remoulding
43.03	Articles of apparel, clothing accessories and other 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
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
44.05	Wood wool; wood flour	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.06	Railway or tramway sleepers (cross-ties) of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.10	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.12	Plywood, veneered panels and similar laminated wood	Produced from regional materials of Chapter 44	Produced from regional Materials of Chapter 44
44.13	Densified wood, in blocks, plates, strips or profile shapes	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.14	Wooden frames for paintings, photographs, mirrors or similar objects	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
ex 44.18	Wooden doors of non-coniferous species (excluding mahogany)	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 44.18	Other builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.19	Tableware and kitchenware, of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
ex 44.21	Funeral caskets, of non-coniferous species (excluding mahogany)	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44	Produced from regional non-coniferous species excluding mahogany) of Chapter 44
ex 44.21	Other articles of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
ex 46.01	Plaiting materials bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)	Produced from regional materials of 14.01	Produced from regional materials of 14.01
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah	Produced from regional materials of 14.01	Produced from regional materials of 14.01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 48.10	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 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials does not exceed 60 per cent of the finished product
ex 48.11	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 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 50.07	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
51.09	Yarn of wool or of fine animal hair, put up for retail sale	Produced from materials not included in 51.06 to 51.08	Produced from materials not included in 51.06 to 51.08
ex 51.10	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), put up for retail sale	Produced from materials not included in 51.10	Produced from materials not included in 51.10

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 51.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 51.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 51.13	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 52.04	Cotton sewing thread, put up for retail sale	Produced from materials not included in 52.04 to 52.06	Produced from materials not included in 52.04 to 52.06
52.07	Cotton yarn (other than sewing thread) put up for retail sale	Produced from materials not included in 52.05 and 52.06	Produced from materials not included in 52.05 and 52.06

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 52.08	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 52.09	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 52.10	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 52.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 52.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 53.06	Flax yarn, put up for retail sale	Produced from materials not included in 53.06	Produced from materials not included in 53.06
ex 53.09	Ramie yarn, put up for retail sale	Produced from materials not included in 53.08 to 55.10	Produced from materials not included in 53.08
ex 53.09	Dyed or printed fabrics of man-made staple fibres, put up for retail sale	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 53.10	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 53.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 54.01	Sewing thread of man-made filaments, put up for retail sale	Produced from materials not included in 54.01	Produced from materials not included in 54.01
ex 54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, put up for retail sale	Produced from materials not included in 54.04	Produced from materials not included in 54.04
ex 54.05	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, put up for retail sale	Produced from materials not included in 54.01 to 54.06	Produced from materials not included in 54.01 to 54.06
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale	Produced from materials not included in 54.01 to 54.06	Produced from materials not included in 54.01 to 54.06
ex 54.07	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 54.08	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres, put up for retail sale	Produced from materials not included in 55.05	Produced from materials not included in 55.05
ex 55.08	Sewing thread of man-made staple fibres, put up for retail sale	Produced from materials not included in 55.08 to 55.10	Produced from materials not included in 55.08 to 55.10
ex 55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	Produced from materials not included in 55.09 and 55.10	Produced from materials not included in 55.09 and 55.10
ex 55.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 55.13	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 55.14	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 55.15	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 55.16	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 56.04	Rubber thread and cord, textile covered	Produced from rubber thread or cord	Produced from rubber thread or cord
ex 62.12	Articles obtained from parts of this heading	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra- regional materials used does not exceed 40 per cent of the export price of the finished product
63.01	Blankets and travelling rugs	Produced from materials of 51.06 to 51.08, 51.10, 52.05, 52.06, 54.02, 54.03, 55.09 or 55.10	Produced from materials of 51.06 to 51.08, 51.10, 52.05, 52.06, 54.02, 54.03, 55.09 or 55.10
ex 63.02	Towels of terry towelling or similar terry fabrics, of cotton	Produced from materials of 52.05 or 52.06	Produced from materials of 52.05 or 52.06
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitch- ing, riveting, nailing, screw- ing, plugging or similar processes	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06
64.02	Other footwear with outer soles and uppers of rubber or plastics	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or re- gional soles of 64.06
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or re- gional soles of 64.06

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06
64.05	Other footwear	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06
ex 66.02	Walking-sticks, of wood or cane	Produced from regional materials of 14.01 or Chapter 44	Produced from regional materials of 14.01 or Chapter 44
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)	Produced from regional materials of 27.08, 27.13, 27.14 or 27.15	Produced from regional materials of 27.08, 27.13, 27.14 or 27.15
68.08	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	Produced from regional materials of Chapters 14 and 44	Produced from regional materials of Chapters 14 and 44
68.09	Articles of plaster or of compositions based on plaster	Produced from regional materials of 25.20	Produced from regional materials of 25.20

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced	Produced from regional materials of 25.23	Produced from regional materials of 25.23
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like	Produced from regional materials of 25.05, 25.07, and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.06	Ceramic pipes, conduits, guttering and pipe fittings	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 71.13	Articles of jewellery, of precious metal or of metal clad with precious metal	Produced from materials not included in 71.13, or from materials of 71.13 the value of which does not exceed 10 per cent of the value of all materials used	Produced from materials not included in 71.13, or from materials of 71.13 the value of which does not exceed 10 per cent of the value of all materials used
71.17	Imitation jewellery	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 72.07	Billets of steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.10	Steel sheets, clad, plated or coated	Produced from materials of 72.10	Produced from materials of 72.10
ex 72.12	Steel sheets, clad, plated or coated	Produced from materials of 72.12	Produced from materials of 72.12

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 72.13	Bars and rods (including wire rods), of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.14	Other bars and rods of non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.15	Other bars and rods of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.16	Angles, shapes and sections of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.17	Wire, whether or not coated but not insulated, of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 73.04	Tubes, pipes and hollow profiles, seamless, of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of non-alloy steel, not electrically insulated	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.14	Cloth (including endless bands), grill, netting and fencing, of non-alloy steel wire	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.17	Nails, tacks and staples, of non-alloy steel, whether or not with heads of other material, but excluding such articles with heads of copper	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 73.21	Gas stoves, ranges and cookers	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 74.18	Table, kitchen or other household articles, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product
ex 82.01	Hand tools with wooden handles	Produced from materials not included in 82.01 and from regional materials of Chapter 44	Produced from materials not included in 82.01 and from regional materials of Chapter 44
ex 83.01	Padlocks and locks	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 83.05	Letter clips, paper clips and staples, of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 83.11	Welding rods and welding electrodes, of steel	Produced from regional materials of 72.03 or materials of 72.04 and Chapters 28 and 29	Produced from regional materials of 72.03 or materials of 72.04 and Chapters 28 and 29

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.02	Steam or other vapour generating boilers (other than 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 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.03	Central heating boilers other than those of heading No. 84.02	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.04	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.06	Steam turbines and other vapour turbines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.10	Hydraulic turbines, water wheels, and regulators therefor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.11	Turbo-jets, turbo-propellers and other gas turbines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.12	Other engines and motors	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 84.13	Pumps for liquids, whether or not fitted with a measuring device	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.13	Liquid elevators	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (excluding electric room fans)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.14	Electric room fans (excluding ceiling or roof fans)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.16	Furnace burners for liquid fuel, 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 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.18	Heat pumps other than air conditioning machines of heading No. 84.15; electric ice cream makers	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 84.18	Combined refrigerators - freezers, fitted with separate external doors; refrigerators household type; freezers of the chest or upright type; refrigerating or freezing display counters, cabinets, show-cases, bottle coolers and the like, electric	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.18	Other refrigerators, freezers and refrigerating or freezing equipment, electric or other	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.19	Instantaneous or storage water heaters, non-electric	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product
ex 84.19	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases (excluding oil, petrol and intake air filters for internal combustion engines)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.21	Oil filters for internal combustion engines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.21	Petrol filters for internal combustion engines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 84.21	Intake air filters for internal combustion engines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.26	Derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.28	Machinery for loading sugar cane	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics), excluding machinery for loading sugar cane	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished produce	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.30	Other moving, grading, leveling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.31	Parts suitable for use solely or principally with the machinery of headings Nos. 84.25 to 84.30	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.33	Other harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37 (excluding machinery for harvesting sugar cane)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.33	Machinery for harvesting sugar cane	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.34	Milking machines and dairy machinery	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.40	Book-binding machinery, including book-sewing machines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.43	lithographic stones, prepared for printing purposes (for example, planed, grained or polished) Printing machinery; machines for uses ancillary to printing	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.44	Machines for extruding, drawing, texturing or cutting man-made textile materials	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.46	Weaving machines (looms)	Production in which the value of extra-regional materials used does not exceed 50 per cent of	Production in which the value of extra-regional materials used does not exceed 60 per

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	the export price of the finished product	cent of the export price of the finished product
84.48	Auxiliary machinery for use with machines of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.49	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.50	Household or laundry-type washing machines, including machines which both wash and dry	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.51	Drying machines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.51	Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics (excluding drying machines)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.55	Metal-rolling mills and rolls therefor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.58	Lathes for removing metal	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading No. 84.58	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.60	Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.63	Other machine-tools for working metal, sintered metal carbides or cermets, without removing material	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.66	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.67	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 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.69	Typewriters and word-processing machines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.70	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating calculating devices	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 84.71	Digital automatic data processing, containing in the same housing at least a control processing unit and an input and output unit, whether or not combined	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product
ex 84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included (excluding digital automatic data processing machines, containing in the same housing at least a control processing unit and an input and output unit, whether or not combined)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic bank note dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil - sharpening machines, perforating or stapling machines)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products for powder or paste form; machines for forming foundry moulds of sand	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials or rubber	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shelves, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.82	Ball or roller bearings	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, includ-	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
	ing pulley blocks; clutches and shaft couplings (including universal joints)	product	the finished product
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.01	Electric motors and generators (excluding generating sets)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.02	Electric generating sets and rotary converters	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.03	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.04	Static converters (for example, rectifiers) and inductors	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.04	Electrical transformers	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF ADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.06	Parts for primary cells and primary batteries	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.06	Primary cells and primary batteries (excluding parts)	Production in which the value of extra-regional materials used does not exceed 50 per cent of export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.07	Electric accumulators	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 85.07	Separators, whether or not rectangular (including square), and other parts of electric accumulators	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.08	Electro-mechanical tools for working in the hand, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.09	Electro-mechanical domestic appliances, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.10	Shavers and hair clippers, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.12	Electrical lighting or signaling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.14	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF READING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.15	Electric (including electrical-ly heated gas), laser or other light or photon beam, ultra-sonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or sintered metal carbides	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-re-gional materials used does not exceed 60 per cent of the ex- port price of the finished product
x 85.16	Immersion heaters; electric spaceheating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (excluding hand-held hair-dryers); microwave ovens; electric heating resistors, other than those of heading No. 85.45	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-re-gional materials used does not exceed 60 per cent of the export price of the finished product
x 85.16	Electric instantaneous or storage water heaters	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-re-gional materials used does not exceed 65 per cent of the export price of the finished product
ex 85.16	Electric stoves, ranges and cookers	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-re-gional materials used does not exceed 60 per cent of the ex- port price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 85.16	Hand-held hair dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes (excluding electric stoves and microwave ovens)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.17	Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; head-phones, ear-phones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 85.20	Other magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device (excluding cassette-type magnetic tape recorders)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.20	Cassette-type magnetic tape recorders, whether or not incorporating a sound reproducing device	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product
85.21	Video recording or reproducing apparatus	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.22	Parts and accessories of apparatus of headings Nos. 85.19 to 85.21	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product
ex 85.24	Recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37 (excluding records and tapes)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 85.27	Other reception apparatus for radio-telephony or radio-telegraphy, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock (excluding radio-broadcast receivers, car stereos and music centres)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.27	Radio-broadcast receivers, car stereos and music centres	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product
ex 85.28	Video monitors and video projectors; television receivers, combined, in the same housing, with sound or video recording or reproducing apparatus	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.28	Television receivers (excluding video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.08)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.34	Printed circuits	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arrestors, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders, junction boxes), for a voltage not exceeding 1,000 volts	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.37	Other boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17 (excluding load centres, panel boards, meter sockets, meter control centres, switchboards, unit sub-stations, and protective devices)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.37	Load centres, panel boards, meter sockets, meter control centres, switchboards, unit sub-stations and protective devices	Production in which the value of extra-regional materials used does not exceed 55 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product
85.38	Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37	Production in which the value of extra-regional materials used	Production in which the value of extra-regional materials

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
		does not exceed 50 per cent of the export price of the finished product	used does not exceed 60 per cent of the export price of the finished product
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photo-voltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.42	Electronic integrated circuits and microassemblies	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.44	Cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.46	Electrical insulators of any material	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.48	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
86.02	Other rail locomotives; locomotive tenders	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
86.04	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
86.05	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
86.06	Railway or tramway goods vans and wagons, not self-propelled	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
86.07	Parts of railway or tramway locomotives or rolling-stock	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
86.08	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.01	Tractors (other than tractors of heading No. 87.09)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.02	Public-transport type passenger motor vehicles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 87.03	Other Motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including racing cars (excluding motor cars, station wagons and four-wheel drive vehicles)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 87.03	Motor cars, station wagons and four-wheel drive vehicles	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70 per cent of the export price of the finished product
ex 87.04	Motor vehicles for the transport of goods (excluding lorries and trucks)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 87.04	Lorries and trucks	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.06	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.07	Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 87.08	Parts and accessories of the motor vehicles of heading Nos. 87.01 to 87.05 (excluding brake shoes and pads, and clutches)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 87.08	Brake shoes and pads	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 87.08	Clutches	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.10	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 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.12	Bicycles and other cycles (including delivery tricycles), not motorised	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.13	Invalid carriages, whether or not motorised or otherwise mechanically propelled	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.14	Parts and accessories of vehicles of heading Nos. 87.11 to 87.13	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
87.15	Baby carriages and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 87.16	Trailers and semi-trailers (other than for the transport of goods); other vehicles, not mechanically propelled (excluding wheelbarrows); parts thereof	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 87.16	Trailers and semi-trailers for the transport of goods	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 87.16	Wheelbarrows	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-re- gional materials used does not exceed 60 per cent of the export price of the finished product
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and spacecraft launch vehicles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-re- gional materials used does not exceed 60 per cent of the ex- port price of the finished product
88.03	Parts of goods of heading No. 88.01 or 88.02	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-re- gional materials used does not exceed 60 per cent of the ex- port price of the finished product
88.04	Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-re- gional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 89.01	Barges and similar vessels for the transport of persons or goods	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 89.01	Cruise ships, excursion boats, ferry-boats and cargo ships	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 89.02	Factory ships and other vessels for processing or preserving fishery products	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 89.02	Fishing vessels	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
89.04	Tugs and pusher craft	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 89.05	Light-vessels, fire-floats, dredgers, 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 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 89.05	Floating or submersible drilling or production platforms	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 89.06	Other vessels, including warships (excluding lifeboats other than rowing boats)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 89.06	Lifeboats other than rowing boats	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 89.07	Landing stages	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 89.07	Other floating structures (for example, rafts, tanks, cofferdams, buoys and beacons) (excluding landing-stages)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
89.08	Vessels and other floating structures for breaking up	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts or of 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 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.04	Spectacles, goggles and the like, corrective, protective or other	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.09	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitised semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.11	Compound optical microscopes, including those for microphotography, microcinematography or microprojection	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.12	Microscopes other than optical microscopes; diffraction apparatus	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.14	Direction finding compasses; other navigational instruments and appliances	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.16	Balances of a sensitivity of 5 cg or better, with or without weights	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price	Production in which the value of extra-regional materials used does not exceed 60 per cent of the ex-

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
	and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like	of the finished product	port price of the finished product
90.23	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for	Production in which the value of extra-regional materials used	Production in which the value of extra-regional materials

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
	example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32	does not exceed 50 per cent of the export price of the finished product	used does not exceed 60 per cent of the export price of the finished product
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus), instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.15; stroboscopes	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.30	Oscilloscopes, spectrum analyzers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra regional materials used does not exceed 60 per cent of the export price of the finished product
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.32	Automatic regulating or controlling instruments and apparatus	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 91.01	Pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal (excluding wrist-watches)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra regional materials used does not exceed 60 per cent of the export price of the finished product
ex 91.01	Wrist-watches	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 91.02	Wrist-watches	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 91.02	Pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01 (excluding wrist-watches)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
91.03	Clocks with watch movements, excluding clocks of heading No. 91.04	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra regional materials used does not exceed 60 per cent of the export price of the finished product
91.04	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
91.05	Other clocks	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time recorders)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
91.07	Time switches with clock or watch movement or with synchronous motor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra regional materials used does not exceed 60 per cent of the export price of the finished product
91.08	Watch movements, complete and assembled	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
91.09	Clock movements, complete and assembled	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
91.11	Watch cases and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra regional materials used does not exceed 60 per cent of the export price of the finished product
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
91.13	Watch straps, watch banks and watch bracelets, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
91.14	Other clock or watch parts	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra regional materials used does not exceed 60 per cent of the export price of the finished product
92.02	Other string musical instruments (excluding guitars)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
92.03	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
92.04	Accordions and similar instruments; mouth organs	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
92.05	Other wind musical instruments; (for example, clarinets, trumpets, bagpipes)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra re- gional materials used does not exceed 60 per cent of the ex- port price of the finished product
ex 92.06	Percussion musical instruments (for example, drums, xylo- phones, cymbals, castanets, Maraccas) (excluding steelband instruments)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-re- gional materials used does not exceed 60 per cent of the ex- port price of the finished product
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-re- gional materials used does not exceed 60 per cent of the ex- port price of the finished product
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-re- gional materials used does not exceed 60 per cent of the ex- port price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra regional materials used does not exceed 60 per cent of the export price of the finished product
93.01	Military weapons, other than revolvers, pistols and arms of heading No. 93.07	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
93.02	Revolvers and pistols, other than those of heading No. 93.03 or 93.04	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shot-guns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra regional materials used does not exceed 60 per cent of the export price of the finished product
93.05	Parts and accessories of articles of headings Nos. 93.01 to 93.04	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
93.06	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
93.07	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 94.01	Office chairs with tilting mechanisms and/or metal support bases	Produced from tilting mechanisms and/or metal support bases of 94.01 or from materials not included in 94.01	Produced from tilting mechanisms and/or metal support bases of 94.01 or from materials not included in 94.01
ex 94.01	Other metal chairs of a kind used in offices	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 94.03	Other metal furniture of a kind used in offices	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 94.04	Articles of bedding and similar furnishing (excluding mattresses, cushions, pouffes and pillows; mattress supports)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 94.06	Prefabricated buildings, of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
95.01	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 95.04	Articles for funfair, table or parlour games, including pin-tables, billiards, special tables for casino games and automatic bowling alley equipment (excluding draught and chess boards)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 95.05	Festive, or other entertainment articles, including tricks and novelty jokes (excluding carnival articles)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price	Production in which the value of extra-regional materials used does not exceed 60 per cent of the

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
		of the finished product	export price of the finished product
ex 95.06	Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools (excluding table-tennis boards)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 95.08	Shooting galleries and other fairground amusements (excluding roundabouts and swings); travelling circuses, travelling menageries and travelling theatres	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material	Production in which the value of extra-regional materials used does not exceed 50 per cent of	Production in which the value of extra-regional materials used does not exceed 60 per

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
		the export price of the finished product	cent of the export price of the finished product
ex 96.02	Worked vegetable or mineral carving material; worked, unhardened gelatin (except gelatin of heading No. 35.03)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.03	Yard brooms and street brooms	Produced from materials not included in 96.03 and from regional materials of Chapter 44	Produced from materials not included in 96.03 and from regional materials of Chapter 44
ex 96.03	Household brooms, mops and paint rollers, with handles of wood	Produced from materials not included in 96.03 and from regional handles of Chapter 44	Produced from materials not included in 96.03 and from regional handles of Chapter 44
96.04	Hand sieves and hand riddles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.06	Press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.07	Parts of slide fasteners	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.07	Slide fasteners	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 96.08	Ball point pens	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.08	Felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.09	Pencil leads, pastels, drawing charcoals and tailors' chalks	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
96.10	Slates and boards, with writing or drawing surfaces, whether or not framed	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 96.11	Embossing stamps, designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes (excluding typewriter ribbons, other than cassette-type)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.12	Typewriter ribbons (other than cassette-type)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
96.14	Smoking pipes (including pipe bowls) and cigar and cigarette holders, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
96.17	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
96.18	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

PART B

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH			
		MDCs	EFFECTIVE DATE	LDCs	EFFECTIVE DATE
ex 20.08	Peanuts (ground nuts), prepared or preserved	Produced from regional materials of Chapter 8, 12.01 and 17.01	Two years after the entry into operation of the new qualifying conditions	Produced from regional materials of Chapter 8, 12.01 and 17.01	Two years after the entry into operation of the new qualifying conditions
69.13	Statuettes and other ornamental ceramic articles	Produced from regional materials of 25.05, 25.07 and 25.29	Two years after the entry into operation of the new qualifying conditions	Produced from regional materials of 25.05, 25.07 and 25.29	Two years after the entry into operation of the new qualifying conditions

(b) **RULES REGARDING COMMON MARKET ORIGIN**

For the purpose of determining the origin of goods under Article 14 of the Annex to the Treaty and for the application of that Article and the List, the following Rules shall be applied.

RULE 1 - Interpretative Provisions

1. In determining the place of production of marine products and goods produced therefrom, a vessel of a Member State shall be regarded as part of that State. In determining the place from which goods have been consigned, marine products taken from the sea or goods produced therefrom at sea shall be regarded as having been consigned from a Member State if they were taken by or produced in a vessel of a Member State and have been brought direct to the Common Market.

2. For the purpose of these Rules a vessel shall be treated as a vessel of a Member State only if -

- (a) it is registered in a Member State;
- (b) it carries a complement (inclusive of the Master thereof) of which not less than three-fourths are nationals of Member States; and
- (c) it is majority owned and operated by -
 - (i) nationals of Member States, or
 - (ii) a Government of a Member State, or

(iii) a statutory Corporation of a Member State

In this paragraph nationals of Member States shall have the same meaning as in paragraph 6 of Article 35 of the Annex to the Treaty.

3. "Materials" includes raw materials, intermediate products, parts and components used in the process of production, repair, renovation or improvement of the goods.

4. Energy, fuel, plant, machinery and tools used in the production, repair, renovation or improvement of goods within the Common Market and materials used in the maintenance of such plant, machinery and tools, shall be regarded as wholly produced within the Common Market when determining the origin of these goods.

5. Goods other than those to which paragraph 1 of Rule 2 of these Rules applies shall not be treated as being of Common Market origin if they are produced by any operation or process which consists only of one or more of the following, whether or not there is a change of tariff heading -

- (a) operations to ensure the preservation of goods during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solution, removal of damaged parts, and like operations);
- (b) simple operations consisting of 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 in size;

- (c) (i) changes of packing;
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards and other simple packing operations;
- (d) affixing marks, labels or other like distinguishing signs on goods or their packaging;
- (e) simple mixing of materials imported from outside the Common Market or of undetermined origin if the characteristics of the goods as a whole are not essentially different from the characteristics of the materials which have been mixed;
- (f) operations which consist solely of welding, soldering, fastening, riveting, bolting and like operations, or otherwise putting together of all finished parts or components to constitute a finished product.

6. "Chapter" and "tariff heading" in article 14 or in this Schedule shall mean the Chapters and headings of the Harmonised Commodity Description and Coding System.

7. For the purpose of sub-paragraph (f) of paragraph 5, the expression "finished parts or components" refers to those articles which are imported into the Common Market in a form or condition which does not require any further fabrication, change in shape or form, resulting in a change in identity or use or the application of permanent protective/decorative coating for the purposes of incorporation in the finished product.

8. Paragraphs 5(f) and 7 in this Rule shall take effect one year after the entry into force of the amendment of this Schedule, pursuant to the decision of the Council and its Special Meeting in July 1990.

RULE 2 - Goods wholly produced within the Common Market

1. The expression "wholly produced" when used with reference to goods means:

- (a) mineral products extracted from the ground within the Common Market;
- (b) vegetable products harvested within the Common Market;
- (c) live animals born and raised within the Common Market;
- (d) products obtained within the Common Market from live animals;
- (e) products obtained by hunting or fishing conducted within the Common Market;
- (f) marine products taken from the sea by a vessel of a Member State;
- (g) goods produced within the Common Market exclusively from one or both of the following -

- (i) goods referred to in sub-paragraphs (a) to (f) and (h) and (i) of this paragraph;
- (ii) goods containing no materials imported from outside the Common Market or of undetermined origin, or containing those materials but which would not be regarded as such under paragraph 1 of Rule 3;

and shall be taken to include -

- (h) used articles fit only for the recovery of materials provided that they have been collected from users within the Common Market;
- (i) scrap and waste resulting from manufacturing operations within the Common Market.

2. Wherever in paragraph 1 of Article 14 of the Annex to the Treaty goods are required to be wholly produced, the use of small quantities of preservatives, vitamins, colouring and similar materials imported from outside the Common Market or of undetermined origin shall not affect their eligibility for Common Market treatment as wholly produced.

RULE 3 - Application of the criterion of substantial transformation

1. Where materials containing any element imported from outside the Common Market meet the conditions specified in Article 14, those materials shall be regarded as containing no such element.

2. For the purpose of Article 14 -
- (a) the value of any materials imported from outside the Common Market shall be the customs value determined for them by the Customs Authority in the Member State where they were used in a process of production, less the amount of any transport costs incurred in transit through other Member States;
 - (b) if the origin of any materials cannot be determined, such materials shall be deemed to have been imported from outside the Common Market;
 - (c) the export price of the goods shall be the value accepted for this purpose by the Customs Authority in the Member State in which they were produced. It shall be based, *mutatis mutandis*, on the provision set out in sub-paragraph (a), but shall not include the amounts of transport and insurance costs incurred after the exportation of the goods.
3. In the application of the List the conditions to be complied with other than a percentage value-added condition applicable to any goods shall be fulfilled in respect of the whole of the goods, excluding any packing.
4. The expressions appearing in the columns headed "conditions to be complied with" in Parts A and B of the List and set out below shall be applied in the following manner:

- (a) "produced from regional materials of" - the materials falling within the tariff headings or Chapters named may be used only if they qualify to be treated as of Common Market origin within the meaning of Article 14. This does not preclude the use of regional materials in an earlier stage of production;
- (b) "produced from materials of" and "produced from" - the materials named or designated as the case may be must be used in the condition in which they are described. This does not preclude the use of the materials in an earlier stage of production;
- (c) "produced from materials not included in" - the materials which fall in the tariff headings named may not be used if they are imported from outside the Common Market or are of undetermined origin;
- (d) "extraregional materials" shall mean materials imported from outside the Common Market or of undetermined origin;
- (e) "chemical transformation" shall mean 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 of crystallisation.

RULE 4 - Unit of Qualification

1. Each article in a consignment shall be considered separately.
2. For the purposes of paragraph 1 of this Rule -
 - (a) where the Harmonised Commodity Description and Coding System specifies that a group, set or assembly of articles is to be classified within a single heading, such a group, set or assembly shall be treated as one article;
 - (b) tools, parts and accessories which are imported with an article, and the price of which is included in that of the article or for which no separate charge is made, shall be considered as forming a whole with the article, provided that they constitute the standard equipment customarily included on the sale of articles of that kind;
 - (c) in cases not within sub-paragraphs (a) and (b), goods shall be treated as a single article if they are so treated for purposes of assessing Customs duties by the importing Member State.
3. An unassembled or disassembled article which is imported in more than one consignment because it is not feasible for transport or production reasons to import it in a single consignment shall, if the importer so requests, be treated as one article.

RULE 5 - Segregation of materials

1. For those products or industries where it would be impracticable for the producer physically to segregate materials of similar character but different origin used in the production of goods, such segregation may be replaced by an appropriate accounting system, which ensures that no more goods received Common Market tariff treatment, than would have been the case, if the producer had been able physically to segregate the materials.
2. Any such accounting system shall conform to such conditions as may be agreed upon by Member States concerned in order to ensure that adequate control measures will be applied.

RULE 6 - Treatment of repaired goods

1. For the purposes of paragraph 4 of Article 14, goods shall be treated as having undergone a process of repair, renovation or improvement if the performance of such process within the Common Market does not result in a change of the form or character of the goods.
2. The cost of repair, renovation or improvement shall refer to the cost of all materials which are used plus the costs involved in effecting the repair, renovation or improvement, excluding freight, other transport charges, insurance and other shipping costs.

RULE 7 - Treatment of Packing

1. Where for purposes of assessing Customs duties a Member State treats goods separately from their packing, it may also, in respect of its imports consigned from another Member State, determine separately the origin or such packing.

2. Where paragraph 1 of this Rule is not applied, packing of any sort shall be considered as forming a whole with the goods for the purposes only of the application of the percentage value-added conditions. No part of any packing required for the transport or storage of goods shall be considered as having been imported from outside the Common Market when determining the origin of the goods as a whole.

RULE 8 - Documentary Evidence

1. A claim that goods shall be accepted as eligible for Common Market tariff treatment shall be supported by appropriate documentary evidence or origin and consignment. The evidence of origin shall consist of a certificate given by a Governmental authority or authorised body nominated by the exporting Member State and notified to the other Member States together with a declaration completed by the exporter of the goods.

2. The governmental authority or the authorised body shall obtain a declaration as to the origin of the goods given by the last producer of the goods within the Common Market. The authority or body shall satisfy themselves as to the accuracy of the evidence provided; where necessary they shall require the production of additional information, and shall carry out any suitable check. If

the authorities of the importing Member State so require, a confidential indication of the producer of the goods shall be given.

3. Nominations of authorised bodies for the purpose of this Rule may be withdrawn by the exporting Member State if the need arises. Each Member State shall retain, in regard to its imports, the right of refusing to accept certificates from any authorised body which is shown to have repeatedly issued certificates in an improper manner, but such action shall not be taken without adequate prior notification to the exporting Member State of the grounds for dissatisfaction.

4. In cases where the Member States concerned recognise that it is impracticable for the producer to make the declaration of origin specified in paragraph 2 of this Rule, the exporter may make that declaration in such form as those Member States may for the purpose specify.

5. The certificate and declaration provided for in this Rule shall be in the form prescribed by the Council from time to time.

6. The Council may decide that further or different provisions concerning evidence of origin or of consignment shall apply to particular categories of goods or classes or transactions.

RULE 9 - Verification of Evidence of Origin

1. The importing Member State may as necessary require further evidence to support any declaration or certificate of origin furnished under Rule 8.

2. The importing Member State shall not prevent the importer from taking delivery of the goods solely on the grounds that it requires such further evidence, but may require security for any duty or other charge which may be payable; provided that where goods are subject to any import restrictions or prohibitions, the stipulation for delivery under security shall not apply.

3. Where, under paragraph 1 of this Rule, a Member State has required further evidence to be furnished, those concerned in another Member State shall be free to produce it to a governmental authority or an authorised body of the latter State, who shall, after thorough verification of the evidence, furnish an appropriate report to the importing Member State.

4. Where it is necessary to do so by reason of its legislation, a Member State may prescribe that requests by the authorities of importing Member States for further evidence from those concerned in the Member State shall be addressed to a specified governmental authority, who shall after thorough verification of the evidence furnish an appropriate report to the importing Member State.

5. If the importing Member State wishes an investigation to be made into the accuracy of the evidence which it has received it may make a request to that effect to the other Member State or States concerned.

6. Information obtained under the provisions of this Rule by the importing Member State shall be treated as confidential.

RULE 10 - Application of the Safeguard Mechanism

1. The information required pursuant to paragraph 4 of Article 14 shall be rendered in writing and shall be such as the Competent Authority may require.

2. For the purposes of carrying out his investigations, the Secretary-General may seek such additional information as he considers to be relevant. Replies to the enquiries by the Secretary-General should be sent by telex, telefax or other similar means of communication.

3. The Competent Authority shall ensure that no more extraregional materials are used in production for purposes of Common Market treatment than are authorised by the Secretary-General. The Competent Authority shall make available to the Governmental authority or authorised body nominated for his State under paragraph 1 of Rule 8 such information as may be necessary for this purpose.

4. The Member States agree to cooperate fully with the Secretary-General in the foregoing provisions of this Rule.

RULE 11 - Sanctions

1. Member States undertake to introduce legislation, making such provision as may be necessary for penalties against persons who, in their State, furnish or cause to be furnished a document which is untrue in a material particular in support of a claim in another Member State that goods should be accepted as eligible for Common Market tariff treatment. The penalties applicable shall be similar to those applicable in case of untrue declarations in regard to payment of duty on imports.

2. A Member State may deal with the offence out of court, if it can be more appropriately dealt with by a compromise penalty or similar administrative procedure.

3. A Member State shall be under no obligation to institute or continue court proceedings, or action under paragraph 2 of this Rule:

- (a) if it has not been requested to do so by the importing Member State to which the untrue claim was made; or
- (b) if, on the evidence available, the proceedings would not be justified.

SECRET

FIFTH SCHEDULE

VALUE OF IMPORTED GOODS

1. (1) In this schedule:

- (a) 'customs value of imported goods' means the value of goods for the purposes of levying ad valorem duties of customs on imported goods;
- (b) 'produced' includes grown; manufactured and mined;
- (c) 'identical goods' means goods produced in the same country which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance shall not preclude goods otherwise conforming to the definition from being regarded as identical;
- (d) 'similar goods' means goods produced in the same country which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable. The quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar;
- (e) 'identical goods' and 'similar goods', as the case may be, do not include goods which incorporate or reflect engineering, development, artwork, design work, and plans and sketches for which no adjustment has been made under Paragraph 8 (1) (b) (iv) because such elements were undertaken in Guyana;
- (f) 'goods of the same class or kind' means goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods.

(2) For the purpose of this Schedule:

- (a) persons shall be deemed to be related only if:
- (i) they are officers or directors of one another's business;
 - (ii) they are legally recognised partners in business;
 - (iii) they are employer and employee;
 - (iv) any person directly or indirectly owns, controls or holds 5 per cent or more of the outstanding voting stock or shares of both of them;
 - (v) one of them directly or indirectly controls the other;
 - (vi) both of them are directly or indirectly controlled by a third person;
 - (vii) together they directly or indirectly control a third person;
 - (viii) they are members of the same family;
- (b) one person shall be deemed to control another when the former is legally or operationally in a position to exercise restraint or direction over the latter;
- (c) persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related only if they fall within the criteria of sub-paragraph 2 (a);
- (d) the term 'person' means a natural or legal person;
- (e) an event shall be deemed to occur about the same time as another event if the first event occurs on the same day as the other event or within the forty-five (45) days immediately before or the forty-five (45) days immediately after, the day on which the other event occurs.

2. (1) The customs value of imported goods shall be determined under Paragraph 3 whenever the conditions prescribed therein are fulfilled.

(2) Where such value cannot be determined under Paragraph 3, it shall be determined by proceeding subsequently through Paragraphs 4 to 7, inclusive, to the first such Paragraph under which it can be determined, subject to the provision that, where the importer requests it and the (Comptroller) agrees, the order of application of Paragraphs 6 and 7 shall be reversed.

(3) Except as provided for in sub-paragraph (2), it is only when the customs value of imported goods cannot be determined, under a particular Paragraph that the provisions of the next Paragraph in the sequence established by sub-paragraph (2) can be applied.

(4) Where the customs value of imported goods cannot be determined under Paragraphs 3 to 7, inclusive, it shall —

- (a) be determined using reasonable means consistent with the principles and general provisions of this Schedule;
- (b) to the greatest extent possible, be based on previously determined customs values; and
- (c) make use of the methods of valuation laid down in Paragraphs 3 to 7, inclusive, using where necessary, reasonable flexibility in their application.

(5) No customs value shall be determined under sub-paragraphs (4) on the basis of:

- (a) the selling price in (Guyana) of goods produced in (Guyana);
- (b) a system which provides for the acceptance for customs purposes of the higher of two alternative values;
- (c) the price of goods on the domestic market of the country of exportation;
- (d) the cost of production, other than computed values which have been determined for identical

or similar goods in accordance with Paragraph 7;

- (e) the price of the goods for export to a country other than (Guyana);
- (f) minimum customs values; or
- (g) arbitrary or fictitious values.

3. (1) The customs value of imported goods determined under this Paragraph shall be the transaction value, that is, the price actually paid or payable for the goods when sold for export to (Guyana), adjusted in accordance with Paragraph 8, and in appropriate cases Paragraph 9, provided:

(a) that there are no restrictions as to the disposition or use of the goods by the buyer, other than restrictions which:

- (i) are imposed or required by law or by the public authorities in (Guyana);
 - (ii) limit the geographical area in which the goods may be resold; or
 - (iii) do not substantially affect the value of the goods;
- (b) that the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;
- (c) that no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with Paragraph 8; and
- (d) that the buyer and seller are not related, or, where the buyer and seller are related, that the transaction value is acceptable for customs purposes under sub-paragraph (2).

(2) (a) In determining whether the transaction value is acceptable for the purposes of sub-paragraph (1), the fact that the buyer and the seller are related within the meaning of Paragraph 1 shall not in itself be grounds for regarding the transaction value as unacceptable. Where necessary, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted provided that the relationship did not influence the price. If, in the light of information provided by the importer or otherwise, the (Comptroller) has grounds for considering that the relationship influenced the price, he shall communicate the grounds to the importer who shall be given a reasonable opportunity to respond.

(b) In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with sub-paragraph 1 whenever the importer demonstrates that such values closely approximates to one of the following occurring at or about the same time:

- (i) the transaction value in sales, between buyers and sellers who are not related in any particular case, of identical or similar goods for export to (Guyana);
- (ii) the customs value of identical or similar goods, as determined under Paragraph 6;
- (iii) the customs value of identical or similar goods, as determined under Paragraph 7;

In applying the foregoing tests, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in Paragraph 8 and costs incurred by the seller in sales in which he and the buyer are not related that are not incurred by the seller in sales in which he and the buyer are related.

- (c) The tests set forth in sub-paragraph 2 (b) shall be used at the initiative of the importer and only for comparison purposes. Substitute values may not be established under that sub-paragraph.
- (3) (a) The price actually paid or payable is the total payment made or to be made by the buyer to or for the benefit of the seller for the imported goods.

Payments may be made directly or indirectly, need not necessarily take the form of a transfer of money, and shall include:

- (i) all payments made or to be made as a condition of sale of the imported goods by the buyer to the seller or or by the buyer to a third party to satisfy an obligation of the seller: and
 - (ii) any settlement by the buyer, whether in whole or in part, of a debt owed by the seller.
 - (b) Activities, including marketing activities, under taken by the buyer on his own account, other than those for which an adjustment is provided in Paragraph 8, are not considered to be an indirect payment to the seller, even though they might be regarded as of benefit to the seller or have been undertaken by agreement with the seller, and their cost shall not be added to the price actually paid or payable in determining the customs value of imported goods.
- (4) The customs value of imported goods shall not include the following charges or costs, provided that they are distinguished from the price actually paid or payable for the imported goods:
- (a) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation on imported goods such as industrial plant, machinery or equipment;
 - (b) customs duties and other taxes payable in (Guyana) by reason of the importation or sale of the goods;

(c) The cost of transport after importation.

(5) the fact that goods which are the subject of sale are entered for home use within (Guyana) shall be regarded as adequate indication that they were sold for export to (Guyana). This indication shall also apply where successive sales of goods have taken place before valuation. Where such successive sales have taken place each price resulting from them may be used as a basis for valuation.

4. (1) (a) The customs value of imported goods determined under this Paragraph shall be the transaction value of identical goods sold for export to (Guyana) and exported at or about the same time as the goods being valued.

(b) In applying this Paragraph, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the customs value. Where no such sale is found, the transaction value of identical goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in value.

(2) Where the cost and charges referred to in Paragraph 8 (1) (e) are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.

(3) In applying this Paragraph:

(a) if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the customs value of the imported goods;

9715
(b) a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found under sub-paragraph 1 for identical goods produced by the same person as the goods being valued; and

(c) a condition for adjustment because of different commercial levels or different quantities shall be that such adjustment shall be made only on the

basis of demonstrated evidence that clearly establishes the reasonableness and accuracy of the adjustment.

(4) For the purposes of this Paragraph, the transaction value of identical imported goods means a customs value previously determined under Paragraph 3, adjusted as provided for in sub-paragraphs 1(b) and 2 of this Paragraph.

(1) (a) The customs value of imported goods determined under this Paragraph shall be the transaction value of similar goods sold for export to (M.S.) and exported at or about the same time as the goods being valued.

(b) In applying this Paragraph, the transaction value of similar goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the customs value. Where no such sale is found, the transaction value of similar goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in value.

(2) Where the costs and charges referred to in Paragraph 3(1)(e) are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the similar goods in question arising from differences in distances and modes of transport.

(3) In applying this Paragraph:

- (a) if more than one transaction value of similar goods is found, the lowest such value shall be used to determine the customs value of the imported goods;
- (b) a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found under sub-paragraph 1 for similar goods produced by the same person as the goods being valued;
- (c) a condition for adjustment because of different commercial levels or different quantities shall be that such adjustment shall be made only on the basis of demonstrated evidence that clearly establishes the reasonableness and accuracy of the adjustment.

(4) For the purposes of this Paragraph, the transaction value of similar imported goods means a customs value previously, determined under Paragraph 3, adjusted as provided for in sub-paragraphs 1(b) and 2 of this Paragraph.

- 6 .. (1) (a) If the imported goods or identical or similar imported goods are sold in Guyana in the condition as imported, the customs value of the imported goods, determined under this Paragraph, shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, subject to deductions for the following:
- (i) either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses (including the direct and indirect costs of marketing the goods in question) in connection with sales in Guyana of imported goods of the same class or kind;
 - (ii) the usual costs of transport and insurance and associated costs incurred within Guyana; and

- (iii) the customs duties and other taxes payable in Guyana by reason of the importation or sale of the goods.
- (b) If neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods being valued, the customs value of imported goods determined under this Paragraph shall, subject otherwise to the provisions of subparagraph 1(a), be based on the unit price at which the imported goods or identical or imported goods are sold in Guyana in the condition as imported at the earliest date after the importation of goods being valued but before the expiration of ninth (9) days after such importation.
- (2) If neither the imported goods nor identical nor similar imported goods are sold in Guyana in the condition as imported, then, if the (Comptroller) so decides, the customs value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in Guyana who are not related to the persons from whom they buy such goods, due allowance being made for the value added by such processing and the deductions provided for in subparagraph 1(a). Where this method of valuation is used, deductions made for the value added by further processing shall be based on objective and quantifiable data relating to the cost of such work. Accepted industry formulas, recipes, methods of construction and other industry practices shall form the basis of the calculations.
- (3) In this Paragraph, the unit price at which imported goods or identical or similar imported goods are sold in the greatest aggregate quantity is the price at which the greatest number of units is sold in sales to persons who are not related to the persons from whom they buy such goods at the first commercial level after importation at which such sales take place

- (4) Any sale in Guyana to a person who supplies directly or indirectly free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods any of the elements specified in Paragraph 8 (1) (b), shall not be taken into account in establishing the unit price for the purposes of this Paragraph.
- (5) For the purposes of sub-paragraph 1(a)(i):
- (a) 'profit and general expenses' shall be taken as a whole. The figure for the purposes of this deduction shall be determined on the basis of information supplied by or on behalf of the importer unless his figures are inconsistent with those obtaining in sales of imported goods of the same class or kind. Where the importer's figures are inconsistent with such figures, the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the importer; and
 - (b) in determining either the commissions or the additions usually made for profit and general expenses, the question whether certain goods are of the same class or kind as other goods shall be determined on a case-by-case basis by reference to the circumstances involved. In doing this, sales for which the necessary information can be provided of the narrowest group or range of imported goods of the same class or kind as the goods being valued should be examined.
 - (c) goods of the same class or kind includes goods imported from the same country as the goods being valued as well as goods imported from other countries.

- (6) For the purposes of sub-paragraph 1(b), the 'earliest date' shall be the date by which sales of the imported goods or of identical or similar imported goods are made in sufficient quantity to establish the unit price.
- 7 (1) The customs value of imported goods determined under this Paragraph shall be based on a computed value which shall consist of the sum of:
- (a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;
 - (b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Guyana.
 - (e) the cost or value of the items referred to in paragraph 8 (1) (e).
- (2) The cost or value of materials and fabrication referred to in sub-paragraph 1 (a) above shall include the cost of elements specified in Paragraph 8 (1) (a) (ii) and (iii). It shall also include the value, duly apportioned, of any element specified in Paragraph 8 (1) (b) which has been supplied directly or indirectly by the buyer for use in connection with the production of the imported goods. The value of the elements specified in Paragraph 8 (1) (b) (iv) which are undertaken in Guyana shall be included only to the extent that such elements are charged to the producer. No cost or value of an element referred to in this sub-paragraph shall be counted more than once in determining the computed value.
- (3) The 'cost or value' referred to in sub-paragraph 1 (a) shall be determined on the basis of information relating to the production of the goods being valued supplied by or on behalf of the producer. It shall be based upon the commercial accounts of the producer, provided that these accounts are consistent with the generally accepted accounting principle applied in the country where the goods are produced.

(4) For the purpose of sub-paragraph 1 (b):

- (a) the 'amount for profit and general expenses' shall be taken as a whole and shall be determined on the basis of information supplied by or on behalf of the producer unless his figures are inconsistent with those usually reflected in sales of goods of the same class or kind as the goods being valued which are made, by producers in the country of exportation for export to (Guyana);
- (b) if the producer's own figures for profit and general expenses are not consistent with those usually reflected in sales of the goods of the same class or kind referred to in sub-paragraph 4 (a) the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the producer of the goods;
- (c) 'goods of the same class or kind' means goods imported from the same country as the goods being valued;
- (d) whether goods are 'of the same class or kind' as other goods shall be determined on a case by case basis with reference to the circumstances involved. In doing this, sales for export to (Guyana) of the narrowest group or range of goods of the same class or kind as the goods being valued for which the necessary information can be provided should be examined;
- (e) the 'general expenses' referred to cover the direct and indirect cost of producing and selling the goods for export which are not included under sub-paragraph 1 (a).

8. (1) In determining the customs value under Paragraph 3, there shall be added to the price actually paid or payable for the imported goods;

- (a) the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:
 - (i) commission and brokerage, except buying commissions;

- (ii) the cost of containers which are treated as being one for customs purposes with the goods in question;
 - (iii) the cost of packing, whether for labour or materials;
- (b) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:
- (i) materials, components, parts and similar items incorporated in the imported goods.
 - (ii) tools, dyes, moulds and similar items used in the production of the imported goods;
 - (iii) materials consumed in the production of the imported goods;
 - (iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in Guyana and necessary for the production of the imported goods:
- (c) royalties and licence fees, which among other things, may include payments in respect of patents, trademarks and copyrights, in related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;
- (d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller:

- (e) (i) the cost of transport of the imported goods to the port or place of importation.
 - (ii) loading and handling charges associated with the transport of the imported goods to the port or place of importation; and
 - (iii) the cost of insurance.
- (2) No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Paragraph.
- (3) Additions to the price actually paid or payable shall be made under this Paragraph only on the basis of objective and quantifiable data; and if such do not exist a transaction value shall not be determined under the provisions of Paragraph 3.
- (4) In this Paragraph, the term 'buying commissions' means fees paid by an importer to his agent for the service of representing him abroad in the purchase of the goods being valued.
- (5) Notwithstanding sub-paragraph 1 (c) of this Paragraph:
- (a) charges for the right to reproduce the imported goods in (Guyana) shall not be added to the price actually paid or payable for the imported goods in determining the customs value; and
 - (b) payments made by the buyer for the right to distribute or resell the imported goods shall not be added to the price actually paid or payable for the imported goods if such payments are not a condition of the sale for export to (Guyana) of the goods.
9. (1) Charges for interest under a financing arrangement entered into by the buyer and related to the purchase of imported goods shall not be included in the customs value determined under Paragraph 3 provided that:
- (a) the charges are distinguished from the price actually paid or payable for the goods:

- (b) the financing arrangement has been made in writing;
 - (c) where required by the (Comptroller), the buyer can demonstrate that :
 - (i) such goods are actually sold at the price declared as the price actually paid or payable; and
 - (ii) the claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided.
- (2) The provisions of sub-paragraph (1) shall apply regardless of whether the finance is provided by the seller, a bank or another person; and it shall also apply, mutatis mutandis, where customs value is determined under a method other than the transaction value.

EXPLANATORY MEMORANDUM

At the Conference of the Heads of Government of the Caribbean Community, held in October 1992, a decision was taken for a phased reduction of the current rate structure of the Common External Tariff.

This Bill seeks to give effect to the aforesaid decision by amending the Customs Act, Cap. 82:01, by substituting for the First, Second, Third, Fourth and Fifth Schedules thereto of new First, Second, Third, Fourth and Fifth Schedules hereto.

*A. Ally,
Senior Minister of Finance.*