

**GUERNSEY**

Rep. by 1977/39

**STATUTORY INSTRUMENT 1977 No. 23**

**THE IMPORT DUTIES (BAILIWICK OF GUERNSEY) (No. 79) ORDER, 1977**

THE BOARD OF ADMINISTRATION, in pursuance of the powers conferred upon it by section two and section ten of the Import Duties Act (Bailiwick of Guernsey) 1932, as amended and in implementation of the obligations of the Bailiwick under the provisions of Protocol No. 3 annexed to the Treaty relating to the accession of the United Kingdom to the European Economic Community and to the European Atomic Energy Community, hereby orders :—

1. The Orders set out in the First Schedule to this Order are hereby revoked.

2. (1) The form of customs tariff set out in the first column of the Third Schedule to this Order may be referred to as the Customs Tariff (Bailiwick of Guernsey) 1977 and may be used in classifying goods for customs purposes in cases where some other method is not required under or by virtue of any enactment.

(2) The form so set out shall be interpreted and applied in accordance with the Interpretative Rules preceding it in the said Third Schedule.

(3) Where goods are to be classified in accordance with that form and the classification depends on the rate of duty, then unless the contrary intention appears, account shall be taken of all customs duties for the time being chargeable and the classification shall be made by a comparison of the amounts chargeable on goods subject to the full rate of duty (as defined in section 3 below).

3. Where in any heading or sub-heading in the Third Schedule to this Order a rate of duty is shown in the second column, then on the import into the Bailiwick of goods classified in that heading or sub-heading, there shall be charged an import duty at the rate so shown (hereinafter referred to as the "full rate") :

Provided that :

(a) where a rate of import duty specified in the Third Schedule hereto in relation to any goods is equal to the rate of customs duty applicable to those goods under the Common Customs Tariff of the European Communities and that customs duty is charged in the Bailiwick by virtue of subsection one of section four of the European Communities (Bailiwick of Guernsey) Law, 1973, the import duty shall not be regarded as charged by virtue of this Order and the reference to it in the said Third Schedule shall be treated as merely indicative of the rate of customs duty charged as aforesaid ;

(b) any import duty chargeable on goods of a country specified in the Second Schedule to this Order shall be chargeable at such rate of duty as shall afford to such goods a proportion of preference equal to that allowed in relation to the full rate of duty applicable to those goods under the Common Customs Tariff of the European Communities on the putting into free circulation of the like goods in a Member State of the European Communities at the corresponding time ;

(c) no duty shall be charged in the case of goods imported from a country being a member state of the European Economic Communities and which are goods which qualify as Community goods under the relevant Community Regulations in force at the time of making customs entry of such goods except where there is entered in the third column of the Third Schedule a rate of duty prefixed by the letter "M" in which case duty shall be charged on those goods at that rate ;

(d) no import duty shall be charged in the case of goods of the Republic of Ireland or in the case of goods of the United Kingdom ;

(e) notwithstanding sub-paragraph (b) of this proviso, in the case of goods of Free Trade Area origin being goods of Austria, Finland, Iceland, Norway, Portugal, Sweden and Switzerland, when there is entered in the second or third column of the Third Schedule a rate of duty prefixed by the letter " E " (whether or not with reference to a footnote) duty shall be charged at that rate or at the rate referred to in the footnote applicable to the particular goods of the countries specified in that footnote ;

(f) notwithstanding the provisions of sub-paragraph (b) of this proviso, in the case of goods qualifying for Commonwealth preference where there is entered in the third column of the Third Schedule a rate of duty prefixed by the expression " C1 " duty shall be charged at that rate and where there is a rate of duty prefixed by the expression " C2 ", in the case of goods of Cyprus duty shall be charged on those goods at that rate.

4. Where in respect of any goods classified in the Third Schedule to this Order there is an indication in the third or fourth column that those goods are subject to an additional charge, the amount of this charge shall be the same as the amount of agricultural levy or additional charge from time to time chargeable in the United Kingdom upon the like goods from the like place or places of consignment, growth, production or manufacture, and shall be charged in addition to any other duties.

5. (1) Where a heading or sub-heading in the Third Schedule hereto limits a rate of duty to a specified period or according to the value of the goods or shows different rates for different periods, duty shall be charged accordingly.

(2) Goods which under the preceding provisions of this Order are subject to two (or more) different rates of duty below the full rate shall be treated as subject to the provision (or provisions) under which the least duty or, if that is the case, no duty is chargeable.

(3) In the Third Schedule hereto (whether in relation to the charging of duty or the classification of goods)—

any reference to a rate of duty expressed as a percentage is a reference to that percentage of the value of the goods ;

references to the weight of any goods, unless otherwise stated, are references to their net weight ;

any amount expressed in units of account (UA) shall be converted to sterling at the rate of 2.4UA to one pound, except in the case of certain subheadings where it is indicated by a symbol and corresponding footnote that the conversion rate applicable is the current agricultural representative rate.

6. This Order does not increase duties of customs otherwise than in pursuance of a Community obligation.

7. The Interpretation (Guernsey) Law, 1948, shall apply to the interpretation of this Order as it applies to the interpretation of a Guernsey enactment.

8. (1) This Order may be cited as the Import Duties (Bailiwick of Guernsey) (No. 79) Order, 1977.

(2) This Order shall come into operation on the first day of July, nineteen hundred and seventy-seven.

dated this 28th day of June, nineteen hundred and seventy-seven.

J. G. DOREY,  
*President of the Board of Administration  
for and on behalf of the Board.*

## FIRST SCHEDULE

Section 1.

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### ORDERS REVOKED

The Import Duties (Bailiwick of Guernsey) (No. 70) Order, 1975.

The Import Duties (Bailiwick of Guernsey) (No. 71) Order, 1976.

The Import Duties (Bailiwick of Guernsey) (No. 72) Order, 1976.

The Import Duties (Bailiwick of Guernsey) (No. 73) Order, 1976.

The Import Duties (Bailiwick of Guernsey) (No. 74) Order, 1976.

The Import Duties (Bailiwick of Guernsey) (No. 75) Order, 1976.

The Import Duties (Bailiwick of Guernsey) (No. 76) Order, 1976.

The Import Duties (Bailiwick of Guernsey) (No. 77) Order, 1976.

The Import Duties (Bailiwick of Guernsey) (No. 78) Order, 1977.

## SECOND SCHEDULE

### Countries having preferential arrangements with the European Economic Community.

Cyprus  
Greece  
Israel  
Malta  
Spain  
Turkey

### The Maghreb Countries :

Algeria  
Morocco  
Tunisia

### The Mashraq countries :

Egypt  
Syria  
Jordan  
Lebanon

### The countries of the Free Trade Area :

Austria  
Finland  
Iceland  
Norway  
Portugal  
Sweden  
Switzerland

### The Faroe Islands

### The African, Caribbean and Pacific States :

Bahamas  
Barbados  
Benin (formerly Dahomey)  
Botswana  
Burundi  
Cameroon  
Cape Verde  
Central African Republic  
Chad  
Comoro State  
Congo (People's Republic)  
Equatorial Guinea  
Ethiopia  
Fiji  
Gabon  
Gambia  
Ghana  
Grenada  
Guinea  
Guinea Bissau  
Guyana  
Ivory Coast  
Jamaica  
Kenya  
Lesotho  
Liberia

Malagasy Republic  
Malawi  
Mali  
Mauritania  
Mauritius  
Niger  
Nigeria  
Papua New Guinea  
Rwanda  
Sao Tome and Principe  
Senegal  
Seychelles  
Sierra Leone  
Somalia  
Sudan  
Surinam  
Swaziland  
Tanzania  
Togo  
Tonga  
Trinidad and Tobago  
Uganda  
Upper Volta  
Western Samoa  
Zaire  
Zambia

**SECOND SCHEDULE — *continued***

**The Overseas Countries and Territories :**

Territory of the Afars and Issas  
Anglo-French Condominium of the New Hebrides  
Belize  
British Antarctic Territory  
British Indian Ocean Territory  
British Virgin Islands  
Brunei  
Cayman Islands  
Falkland Islands and Dependencies  
French Polynesia  
French Southern and Antarctic Territories  
Gilbert Islands  
Montserrat  
Netherlands Antilles (Aruba, Bonaire, Curacao and St. Maarten, Saba, St. Eustatius)  
New Caledonia and Dependencies  
Pitcairn  
St. Helena and Dependencies  
Saint Pierre and Miquelon  
Solomon Islands  
Turks and Caicos Islands  
Tuvalu  
Wallis and Futuna Islands  
West Indies Associated States : Antigua ; Dominica ; St. Lucia ; St. Vincent ; St. Christopher,  
Nevis and Anguilla



Chapter	Page	Chapter	Page
<b>SECTION VIII</b>			
<b>Raw Hides and Skins, Leather, Furskins and Articles thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Gut (other than Silk-Worm Gut)</b>			
41	174	62	213
42	176	63	214
43	178	<b>SECTION XII</b>	
<b>Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto and of Other Plaiting Materials; Basketware and Wickerwork</b>			
44	179	64	215
45	182	65	216
46	183	66	218
<b>SECTION IX</b>			
<b>Paper-Making Material; Paper and Paperboard and Articles thereof</b>			
47	184	67	219
48	185	<b>SECTION XIII</b>	
49	188	<b>Articles of Stone, of Plaster, of Cement, of Asbestos, of Mica and of Similar Materials; Ceramic Products; Glass and Glassware</b>	
<b>SECTION X</b>			
<b>Textiles and Textile Articles</b>			
Section Notes. 190			
50	191	68	220
51	193	69	223
52	194	70	226
53	195	<b>SECTION XIV</b>	
54	197	<b>Pearls, Precious and Semi-Precious Stones, Precious Metals, Rolled Precious Metals, and Articles thereof; Imitation Jewellery; Coin</b>	
55	198	71	229
56	199	72	232
57	201	<b>SECTION XV</b>	
58	203	<b>Base Metals and Articles of Base Metal</b>	
59	206	Section Notes. 233	
60	210	73	233
61	211	74	245
		75	247
		76	248
		77	250
		78	251
		79	253
		80	254
		81	255
		82	258
		83	261

Chapter	Page	Chapter	Page
<b>SECTION XVI</b>			
<b>Machinery and Mechanical Appliances ; Electrical Equipment ; Parts thereof</b>			
	263		
	263	91	299
84	263	92	301
85	278		
<b>SECTION XVII</b>			
<b>Vehicles, Aircraft, and Parts thereof ; Vessels and certain associated Transport Equipment</b>			
	284		
86	284		
87	287		
88	291		
89	292		
<b>SECTION XVIII</b>			
<b>Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus ; Clocks and Watches ; Musical Instruments ; Sound Recorders and Reproducers ; Television Image and Sound Recorders and Reproducers, Magnetic ; Parts thereof</b>			
90	293		
<b>SECTION XIX</b>			
<b>Arms and Ammunition ; Parts thereof</b>			
93	304		
<b>SECTION XX</b>			
<b>Miscellaneous Manufactured Articles</b>			
94	306		
95	307		
96	309		
97	310		
98	312		
<b>SECTION XXI</b>			
<b>Works of Art, Collectors' Pieces, and Antiques</b>			
99	315		

#### RULES FOR THE INTERPRETATION OF THE NOMENCLATURE OF THE CUSTOMS TARIFF

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

1. The titles of Sections, Chapters and Sub-Chapters are provided for ease of reference only ; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as imported, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue

of this Rule), imported unassembled or disassembled.

- (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When for any reason, goods are, *prima facie* classifiable under two or more headings, classification shall be effected as follows :
  - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description.

- (b) Mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to 3(a) shall be classified as if they consisted of the material or component which gives the goods their essential character, in so far as this criterion is applicable.
- (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which involves the highest rate of duty and if this rate is the same for several headings, they shall be classified under that one of such headings which occurs latest in the Tariff.
- 4. Goods not falling within any heading of the Tariff shall be classified under the heading appropriate to the goods to which they are most akin.
- 5. The above Rules shall also apply *mutatis mutandis* when determining the appropriate subheading within a heading, except as provided in a Note to a Section or Chapter expressed to be a special note applying to subheadings only. Except in so far as the contrary intention appears, terms used in a subheading are to be interpreted in the same way as in the heading.

**Section I**  
**LIVE ANIMALS ; ANIMAL PRODUCTS**

**Chapter I**  
**LIVE ANIMALS**

NOTES

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

Tariff Heading	Full Rate of Duty	Additional Charge
<b>01.01 LIVE HORSES, ASSES, MULES AND HINNIES :</b>		
<b>A. Horses :</b>		
I. Pure-bred breeding animals	Free	—
† II. For slaughter	4%	—
III. Other	18%	—
<b>B. Asses</b>	12%	—
<b>C. Mules and hinnies</b>	17%	—
<b>01.02 LIVE ANIMALS OF THE BOVINE SPECIES :</b>		
<b>A. Domestic species :</b>		
I. Pure-bred breeding animals	Free	—
II. Other :		
† a) Not yet having any permanent teeth, of a weight of not less than 350kg but not more than 450kg, in the case of male animals, or of not less than 320kg but not more than 420kg in the case of female animals	16%	*L
b) Other	16%	*L
<b>B. Other</b>	Free	—
<b>01.03 LIVE SWINE :</b>		
<b>A. Domestic species :</b>		
I. Pure-bred breeding animals	Free	—
II. Other :		
a) Sows having farrowed at least once, of a weight of not less than 160kg	Free	L
b) Other	Free	L
<b>B. Other</b>	Free	—

\* In certain conditions a levy is applicable.

† Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

01.04-01.06

Section I

<i>Tariff Heading</i>	<i>Full Rate of Duty</i>	<i>Additional Charge</i>
<b>01.04 LIVE SHEEP AND GOATS :</b>		
<b>A. Domestic species :</b>		
<b>I. Sheep :</b>		
a) Pure-bred breeding animals	Free	—
b) Other	15%	—
<b>II. Goats :</b>		
a) Pure-bred breeding animals	5%	—
b) Other	5%	—
<b>B. Other</b>	Free	—
<b>01.05 LIVE POULTRY, THAT IS TO SAY, FOWLS, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS :</b>		
<b>A. Of a weight not exceeding 185g</b>	Free	L
<b>B. Other :</b>		
<b>I. Fowls</b>	Free	L
<b>II. Ducks</b>	Free	L
<b>III. Geese</b>	Free	L
<b>IV. Turkeys</b>	Free	L
<b>V. Guinea fowls</b>	Free	L
<b>01.06 OTHER LIVE ANIMALS :</b>		
<b>A. Domestic rabbits</b>	8%	—
<b>B. Pigeons</b>	10%	—
<b>C. Other</b>	Free	—

Section 1

Chapter 2

MEAT AND EDIBLE MEAT OFFALS

NOTE

This Chapter does not cover:

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

- (b) Guts, bladders or stomachs of animals (heading No. 05.04) and animal blood (heading No. 05.15); or
- (c) Animal fat, other than products of heading No. 02.05 (Chapter 15).

ADDITIONAL NOTES

I. A. The following expressions shall have the meanings hereunder assigned to them:

- (a) "Carcases of bovine animals", for the purposes of subheading 02.01 A. II.: whole carcasses of the slaughtered animals after having been bled, eviscerated and skinned. Such carcasses are imported with or without the heads, with or without the feet and with or without the other offals attached. Where carcasses are imported without the heads, the latter must have been separated from the carcass at the atlanto-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpal or tarso-metatarsal joints; "carcase" shall include the front part of the carcass comprising all the bones and the scrag, neck and shoulder having more than ten pairs of ribs;
- (b) "Half-carcases of bovine animals", for the purposes of subheading 02.01 A. II.: the product resulting from the symmetrical division of the whole carcass through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis; "half-carcass" shall include the front part of the half-carcass comprising all the bones and the scrag, neck and shoulder having more than ten ribs;
- (c) "Compensated quarters", for the purposes of subheadings 02.01 A. II. a) 1. and 02.01 A. II. b) 1., portions composed of either:
  - forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib, or
  - forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.The forequarters and the hindquarters constituting "compensated quarters" must be imported at the same time and in equal numbers, and the total weight of the forequarters must be the same as that of the hindquarters; a difference of not more than 5% in those weights is allowed;
- (d) "Unseparated forequarters", for the purposes of subheadings 02.01 A. II. a) 2. and 02.01 A. II. b) 2.: the front part of a carcass comprising all the bones and the scrag, neck and shoulder, with a minimum of four pairs of ribs and a maximum of ten pairs of ribs (the first four pairs must be whole while the others may be cut) with or without the thin flank;
- (e) "Separated forequarters", for the purposes of subheadings 02.01 A. II. a) 2. and 02.01 A. II. b) 2.: the front part of a half-carcass comprising all the bones and the scrag, neck and shoulder, with a minimum of four ribs and a maximum of ten ribs (the first four ribs must be whole while the others may be cut) with or without the thin flank;

- (f) "Unseparated hindquarters", for the purposes of subheadings 02.01 A. II. a) 3. and 02.01 A. II. b) 3.: the rear part of a carcass comprising all the bones and the thigh and sirloin, with a minimum of three pairs of whole or cut ribs with or without the knuckle and with or without the thin flank;
- (g) "Separated hindquarters", for the purposes of subheadings 02.01 A. II. a) 3. and 02.01 A. II. b) 3.: the rear part of a half-carcass comprising all the bones and the thigh and sirloin, with a minimum of three whole or cut ribs with or without the knuckle and with or without the thin flank;
- (h) 11. "Crop" and "chuck and blade" cuts, for the purposes of subheading 02.01 A. II. b) 4. bb) 22.: the dorsal part of the forequarter, including the upper part of the shoulder, obtained from the forequarter with a minimum of four ribs and a maximum of ten ribs by a cut along a straight line through the point where the first rib joins the first sternal segment to the point of reflection of the diaphragm on the tenth rib.
- 22. "Brisket" cut, for the purposes of subheading 02.01 A. II. b) 4. bb) 22.: the lower part of the forequarter comprising the brisket novel end and brisket point end.

B. In determining the number of whole or cut ribs referred to in paragraph I. A., only those attached to the backbone shall be taken into consideration.

2. A. For the purposes of subheadings 02.06 B. I. a) 2. aa) and 02.06 B. I. b) 2. aa), "bacon sides" shall be taken to mean pig half-carcasses without the head, chops, neck, feet, tail, flare fat, kidneys, tenderloin, blade bone, sternum, vertebral column, pelvic bone and diaphragm;

B. For the purposes of subheadings 02.06 B. I. a) 2. bb) and 02.06 B. I. b) 2. bb), "spencers" shall be taken to mean "bacon sides" without the ham, whether or not boned;

C. For the purposes of subheadings 02.06 B. I. a) 2. cc) and 02.06 B. I. b) 2. cc), "3 sides" shall be taken to mean "bacon sides" without the shoulder, whether or not boned;

D. For the purposes of subheadings 02.06 B. I. a) 2. cc) and 02.06 B. I. b) 2. cc), "middles" shall be taken to mean "bacon sides" without the ham and the shoulder, whether or not boned.

3. For the purposes of subheadings 02.06 B. I. b) 3. aa), 4. aa), 5. aa), 6. aa) and 7. aa), products whose water/protein ratio in the meat (nitrogen content multiplied by 6.25) is more than 2.8 shall be considered as slightly dried and slightly smoked.

02.01

Section I

Tariff Heading	Full Rate of Duty	Additional Charge
<b>02.01 MEAT AND EDIBLE OFFALS OF THE ANIMALS FALLING WITHIN HEADING No. 01.01, 01.02, 01.03 OR 01.04, FRESH, CHILLED OR FROZEN :</b>		
<b>A. Meat :</b>		
I. Of horses, asses, mules and hinnies	8%	—
II. Of bovine animals :		
a) Fresh or chilled :		
1. Carcasses, half-carcasses or "compensated" quarters :		
†aa) Carcasses of a weight of not less than 180kg but not more than 270kg and half-carcasses or "compensated" quarters, of a weight of not less than 90kg but not more than 135kg, with a low degree of ossification of the cartilages (more especially those of the symphysis pubis and the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	20%	*L
bb) Other	20%	*L
2. Separated or unseparated forequarters :		
†aa) Separated forequarters of a weight of not less than 45kg but not more than 68kg, with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	20%	*L
bb) Other	20%	*L
3. Separated or unseparated hindquarters :		
†aa) Separated hindquarters of a weight of not less than 45kg but not more than 68kg (not less than 38kg but not more than 61kg in the case of "Pistola" cuts), with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	20%	*L
bb) Other	20%	*L
4. Other :		
aa) Unboned (bone-in)	20%	*L
bb) Boned or boneless	20%	*L
b) Frozen :		
1. Carcasses, half-carcasses or "compensated" quarters	20%	*L
2. Separated or unseparated forequarters	20%	*L
3. Separated or unseparated hindquarters	20%	*L

\* In certain conditions a levy is applicable in addition to the Customs duty.

† Entry under this subheading is subject to the production of a certificate issued on conditions laid down by the competent authorities of the European Communities.

## Section I

02.01

Tariff Heading	Full Rate of Duty	Additional Charge
<b>02.01 A.11. b) —continued</b>		
4. Other :		
aa) Unboned (bone-in)	20%	*L
bb) Boned or boneless :		
11. Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; "compensated" quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	20%	*L
12. Crop, chuck and blade and brisket cuts	20%	*L
33. Other	20%	*L
III. Of swine :		
a) Of domestic swine :		
1. Carcasses or half-carcasses, with or without heads, feet or flare fat	Free	L
2. Hams and cuts of ham, unboned (bone-in)	Free	L
3. Shoulders (lores) and cuts of shoulders, unboned (bone-in)	Free	L
4. Loins and cuts of loins, unboned (bone-in)	Free	L
5. Bellies (streaky) and cuts of bellies	Free	L
6. Other :		
aa) Boned or boneless and frozen	Free	L
bb) Other	Free	L
b) Other	5%	—
IV. Other	20%	—
B. Offals :		
† I. For the manufacture of pharmaceutical products	Free	—
II. Other :		
a) Of horses, asses, mules and hinnies	10%	—
b) Of bovine animals :		
1. Livers	11%	—
2. Other	7%	—
c) Of domestic swine :		
1. Heads and cuts of heads : necks	Free	L
2. Feet and tails	Free	L
3. Kidneys	Free	L
4. Livers	Free	L
5. Hearts, tongues and lungs	Free	L
6. Livers, hearts, tongues and lungs attached to the trachea and gullet	Free	L
7. Other	Free	L
d) Other	3%	—

\* In certain conditions a levy is applicable in addition to the Customs duty.

† Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

‡ Entry under this subheading is subject to the production of a certificate issued on conditions laid down by the competent authorities of the European Communities.

Tariff Heading	Full Rate of Duty	Additional Charge
<b>02.02 DEAD POULTRY (THAT IS TO SAY, FOWLS, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS) AND EDIBLE OFFALS THEREOF (EXCEPT LIVER), FRESH, CHILLED OR FROZEN :</b>		
<b>A. Whole poultry :</b>		
<b>I. Fowls :</b>		
a) Plucked and gutted, with heads and feet, known as "83% chickens "	Free	L
b) Plucked and drawn, without heads and feet, but with hearts, livers and gizzards, known as "70% chickens "	Free	L
c) Plucked and drawn, without heads and feet and without hearts, livers and gizzards, known as "65% chickens "	Free	L
<b>II. Ducks :</b>		
a) Plucked, bled, gutted but not drawn, with heads and feet, known as "85% ducks "	Free	L
b) Plucked and drawn, without heads and feet, but with hearts, livers and gizzards, known as "70% ducks "	Free	L
c) Plucked and drawn, without heads and feet and without hearts, livers and gizzards, known as "63% ducks "	Free	L
<b>III. Geese :</b>		
a) Plucked, bled, not drawn, with heads and feet, known as "82% geese "	Free	L
b) Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as "75% geese "	Free	L
<b>IV. Turkeys</b>	Free	L
<b>V. Guinea fowls</b>	Free	L
<b>B. Poultry cuts (excluding offals) :</b>		
<b>I. Boned or boneless</b>	Free	L
<b>II. Unboned (bone-in) :</b>		
a) Halves or quarters :		
1. Of fowls	Free	L
2. Of ducks	Free	L
3. Of geese	Free	L
4. Of turkeys	Free	L
5. Of guinea fowls	Free	L
b) Whole wings, with or without tips	Free	L
c) Backs, necks, backs with necks attached, rumps and wing tips	Free	L
d) Breasts and cuts of breasts :		
1. Of geese	Free	L
2. Of turkeys	Free	L
3. Of other poultry	Free	L
e) Legs and cuts of legs :		
1. Of geese	Free	L
2. Of turkeys :		
aa) Drumsticks and cuts of drumsticks	Free	L
bb) Other	Free	L
3. Of other poultry	Free	L
f) Other	Free	L
<b>C. Offals</b>	Free	L
<b>02.03 POULTRY LIVER, FRESH, CHILLED, FROZEN, SALTED OR IN BRINE :</b>		
<b>A. Foie gras (goose or duck)</b>	Free	L
<b>B. Other</b>	Free	L
<b>02.04 OTHER MEAT AND EDIBLE MEAT OFFALS, FRESH, CHILLED OR FROZEN :</b>		
<b>A. Of domestic pigeons and domestic rabbits</b>	11%	—
<b>B. Of game</b>	5%	—
<b>C. Other :</b>		
<b>I. Whale and seal meat ; frogs' legs</b>	10%	—
<b>II. Other</b>	14%	—

## Section I

02.05-02.06

Tariff Heading	Full Rate of Duty	Additional Charge
<b>02.05 PIG FAT FREE OF LEAN MEAT AND POULTRY FAT, (NOT RENDERED OR SOLVENT-EXTRACTED), FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED :</b>		
<b>A. Back-fat :</b>		
I. Fresh, chilled, frozen, salted or in brine	Free	L
II. Dried or smoked	Free	L
<b>B. Pig fat, other than that falling within subheading A.</b>	Free	L
<b>C. Poultry fat</b>	Free	L
<b>02.06 MEAT AND EDIBLE MEAT OFFALS (EXCEPT POULTRY LIVER), SALTED, IN BRINE, DRIED OR SMOKED :</b>		
<b>A. Horsemeat, salted, in brine or dried</b>	13%	—
<b>B. Meat and edible meat offals of domestic swine :</b>		
<b>I. Meat :</b>		
<b>a) Salted or in brine :</b>		
1. Carcases or half-carcases, with or without heads, feet or flare fat	Free	L
2. Bacon sides, spencers, $\frac{1}{2}$ sides and middles :		
aa) Bacon sides	Free	L
bb) Spencers	Free	L
cc) $\frac{1}{2}$ sides and middles	Free	L
3. Hams and cuts of ham, unboned (bone-in)	Free	L
4. Shoulders (fores) and cuts of shoulders, unboned (bone-in)	Free	L
5. Loins and cuts of loins, unboned (bone-in)	Free	L
6. Bellies (streaky) and cuts of bellies	Free	L
7. Other	Free	L
<b>b) Dried or smoked :</b>		
1. Carcases or half-carcases, with or without heads, feet or flare fat	Free	L
2. Bacon sides, spencers, $\frac{1}{2}$ sides and middles :		
aa) Bacon sides	Free	L
bb) Spencers	Free	L
cc) $\frac{1}{2}$ sides and middles	Free	L
3. Hams and cuts of ham, unboned (bone-in) :		
aa) Slightly dried or slightly smoked	Free	L
bb) Other	Free	L
4. Shoulders (fores) and cuts of shoulders, unboned (bone-in) :		
aa) Slightly dried or slightly smoked	Free	L
bb) Other	Free	L
5. Loins and cuts of loins, unboned (bone-in) :		
aa) Slightly dried or slightly smoked	Free	L
bb) Other	Free	L
6. Bellies (streaky) and cuts of bellies :		
aa) Slightly dried or slightly smoked	Free	L
bb) Other	Free	L
7. Other :		
aa) Slightly dried or slightly smoked	Free	L
bb) Other	Free	L
<b>II. Edible meat offals :</b>		
a) Heads and cuts of heads ; necks	Free	L
b) Feet and tails	Free	L
c) Kidneys	Free	L
d) Livers	Free	L
e) Hearts, tongues and lungs	Free	L
f) Livers, hearts, tongues and lungs attached to the trachea and gullet	Free	L
g) Other	Free	L
<b>C. Other :</b>		
<b>I. Of bovine animals :</b>		
a) Meat :		
1. Unboned (bone-in)	24%	*L
2. Boned or boneless	24%	*L
b) Offals	24%	—
<b>II. Other</b>	24%	—

\* In certain conditions a levy is applicable in addition to the Customs duty.

## Chapter 3

## FISH, CRUSTACEANS AND MOLLUSCS

## NOTE

This Chapter does not cover :

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

Tariff Heading	Full Rate of Duty	Additional Charge
<b>03.01 FISH, FRESH (LIVE OR DEAD), CHILLED OR FROZEN :</b>		
<b>A. Freshwater fish :</b>		
<b>I. Trout and other salmonidae :</b>		
a) Trout	12%	—
b) Salmon	4%	—
c) Lake white fish	Free	—
d) Other	Free	—
<b>II. Eels</b>	5%	—
<b>III. Carp</b>	8%	*
<b>IV. Other</b>	Free	—
<b>B. Saltwater fish :</b>		
<b>I. Whole, headless or in pieces :</b>		
a) Herring :		
1. From 15 February to 15 June :		
aa) Fresh or chilled	Free	—
bb) Frozen	Free	—
2. From 16 June to 14 February :		
aa) Fresh or chilled	Free	*
bb) Frozen	Free	*
b) Sprats :		
1. From 15 February to 15 June	Free	—
2. From 16 June to 14 February	Free	—
c) Tunny :		
† 1. For the industrial manufacture of products falling within heading No. 16.04 :		
aa) Whole :		
11. Yellow-finned tunny :		
aaa) Weighing not more than 10kg each	Free	*
bbb) Other	Free	*
22. Long-finned tunny	Free	*
33. Other	Free	*
bb) Gilled and gutted :		
11. Yellow-finned tunny :		
aaa) Weighing not more than 10kg each	Free	*
bbb) Other	Free	*
22. Long-finned tunny	Free	*
33. Other	Free	*

\* Subject to compliance with the reference price. A Customs duty having the effect of a countervailing duty is provided for in the case of non-compliance with the reference price.

† Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

## Section I

03.01

Tariff Heading	Full Rate of Duty	Additional Charge
03.01 B. I. c) I.—continued		
† cc) Other (for example, "heads off") :		
II. Yellow-finned tunny :		
aaa) Weighing not more than 10kg each	Free	*
bbb) Other	Free	*
22. Long-finned tunny	Free	*
33. Other	Free	*
2. Other	22%	*
d) Sardines ( <i>Clupea pilchardus</i> Walbaum) :		
1. Fresh or chilled	23%	—
2. Frozen	23%	—
e) Sharks	8%	—
f) Redfish ( <i>Sebastes marinus</i> ) :		
1. Fresh or chilled	8%	—
2. Frozen	8%	—
g) Halibut ( <i>Hippoglossus vulgaris</i> , <i>Hippoglossus reinhardtius</i> )	8%	—
h) Cod ( <i>Gadus morhua</i> or <i>Gadus callarias</i> ) :		
1. Fresh or chilled	15%	—
2. Frozen	15%	—
ij) Coalfish ( <i>Pollachius virens</i> or <i>Gadus virens</i> ) :		
1. Fresh or chilled	15%	—
2. Frozen	15%	—
k) Haddock :		
1. Fresh or chilled	15%	—
2. Frozen	15%	—
l) Whiting ( <i>Merlangus merlangus</i> ) :		
1. Fresh or chilled	15%	—
2. Frozen	15%	—
m) Mackerel :		
1. From 15 February to 15 June :		
aa) Fresh or chilled	Free	—
bb) Frozen	Free	—
2. From 16 June to 14 February :		
aa) Fresh or chilled	20%	—
bb) Frozen	20%	—
n) Anchovies ( <i>Engraulis</i> sp. p.) :		
1. Fresh or chilled	15%	—
2. Frozen	15%	—
o) Plaice :		
1. Fresh or chilled	15%	—
2. Frozen	15%	—

\* Subject to the compliance with the reference price. A Customs duty having the effect of a countervailing duty is provided for in the case of non-compliance with the reference price.  
† Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

03.01-03.02

Section I

Tariff Heading	Full Rate of Duty	Additional Charge
<b>03.01 B. 1.—continued</b>		
p) Sea-bream of the species <i>Dentex dentex</i> and <i>Pagellus</i> :		
1. Fresh or chilled	15%	—
2. Frozen	15%	—
q) Other	15%	—
II. Fillets :		
a) Fresh or chilled	18%	—
b) Frozen :		
1. Of cod ( <i>Gadus morhua</i> or <i>Gadus callarias</i> )	15%	—
2. Of coalfish ( <i>Pollachius virens</i> or <i>Gadus virens</i> )	15%	—
3. Of haddock	15%	—
4. Of redfish ( <i>Sebastes marinus</i> )	15%	—
5. Of tunny	18%	—
6. Of mackerel	15%	—
7. Other	15%	—
C. Livers and roes	10%	—
<b>03.02 FISH, DRIED, SALTED OR IN BRINE ; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS :</b>		
A. Dried, salted or in brine :		
I. Whole, headless or in pieces :		
a) Herrings	12%	—
b) Cod	Free	—
c) Anchovies ( <i>Engraulis sp. p.</i> )	10%	—
d) Common halibut ( <i>Hippoglossus vulgaris</i> )	15%	—
e) Salmon, salted or in brine	11%	—
f) Other	12%	—
II. Fillets :		
a) Of cod	Free	—
b) Of salmon, salted or in brine	15%	—
c) Of lesser or Greenland halibut ( <i>Hippoglossus reinhardtius</i> ), salted or in brine	15%	—
d) Other	16%	—
B. Smoked, whether or not cooked before or during the smoking process :		
I. Herring	10%	—
II. Salmon	13%	—
III. Lesser or Greenland halibut ( <i>Hippoglossus reinhardtius</i> )	15%	—
IV. Common halibut ( <i>Hippoglossus vulgaris</i> )	16%	—
V. Other	14%	—
C. Livers and roes	11%	—
D. Fish meal	13%	—

## Section I

03.03

Tariff Heading	Full Rate of Duty	Additional Charge
<b>03.03 CRUSTACEANS AND MOLLUSCS, WHETHER IN SHELL OR NOT, FRESH (LIVE OR DEAD), CHILLED, FROZEN, SALTED, IN BRINE OR DRIED; CRUSTACEANS, IN SHELL, SIMPLY BOILED IN WATER:</b>		
<b>A. Crustaceans:</b>		
I. Crawfish	25%	—
II. Lobsters ( <i>Homarus sp.p.</i> ):		
a) Live	10%	—
b) Other:		
1. Whole	13%	—
2. Other	20%	—
III. Crabs and freshwater crayfish	15%	—
IV. Shrimps and prawns:		
a) Prawns ( <i>Pandalidae sp.p.</i> )	12%	—
b) Shrimps of the genus " <i>Crangon</i> " sp.p.:		
1. Fresh, chilled or simply boiled in water	18%	—
2. Other	18%	—
c) Other	18%	—
V. Other (for example, Norway lobsters)	12%	—
<b>B. Molluscs:</b>		
I. Oysters:		
a) European flat oysters weighing not more than 40g each	Free	—
b) Other	18%	—
II. Mussels	10%	—
III. Snails, other than sea snails	Free	—
IV. Other:		
a) Frozen:		
1. Squid:		
aa) <i>Ommastrephes sagittatus</i> and <i>Loligo sp.p.</i>	6%	—
bb) Other	8%	—
2. Cuttle-fish of the species <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> and <i>Sepioteuthis sepioides</i>	8%	—
3. Octopus	8%	—
4. Other	8%	—
b) Other:		
1. Squid ( <i>Ommastrephes sagittatus</i> and <i>Loligo sp.p.</i> )	6%	—
2. Other	8%	—

## Chapter 4

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

## NOTES

1. The expression "milk" means full cream or skimmed milk, buttermilk, whey, kephir, yoghurt and similar fermented milk.
  2. Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning of heading No. 04.02. However, milk and cream are not regarded as so preserved merely by reason of being pasteurised, sterilised or peptonised, if they are not put up in hermetically sealed cans.
- ADDITIONAL NOTES
1. The term "cans", as used in Note 2 to this Chapter, shall be taken to apply only to such containers of a net capacity not exceeding 5kg.
  2. The expression "special milk for infants", as used in subheading 04.02 B. I. a), shall be taken to mean products free from pathogenic and toxigenic germs and containing per gramme less than 10,000 revivifiable aerobic bacteria and less than 2 coliform bacteria.
  3. For the purpose of calculating the fat content of products falling within subheadings 04.02 B. I. b) and B. II. b), the weight of any added sugar shall be disregarded.
  4. A. The expression "whole cheeses", as used in subheading 04.04 A. I. a), shall be taken to apply to whole cheeses of the conventional flat cylindrical shape of the following net weights :
    - Emmentaler : not less than 60kg but not more than 130kg ;
    - Gruyère and Sbrinz : not less than 20kg but not more than 45kg ;
    - Bergkäse : not less than 20kg but not more than 60kg ;
    - Appenzell : not less than 6kg but not more than 8kg.
  - B. The expression "whole cheeses", as used in subheading 04.04 E. I. b.) I. a), shall be taken to apply to :
    - whole cheeses of the conventional flat cylindrical shape of a net weight of not less than 39kg but not more than 44kg ;
    - cubic blocks of cheese of a net weight of not less than 16kg but not more than 21kg.
  5. Subheading 04.04 A. I. b) 2. shall be taken to apply only to goods the packings of which bear at least the following particulars :
    - the description of the cheese,
    - the fat content, by weight, in the dry matter,
    - the packer responsible,
    - the country of origin of the cheese.
  6. For the purposes of subheading 04.04 D. I. the expression "put up for retail sale" shall be taken to apply to cheese of kinds classified under that sub-heading put up in immediate packings of a net weight not exceeding 1kg containing portions or slices of an individual net weight not exceeding 100g.
  7. For the purposes of subheadings 04.04 A. I. a), A. I. b) and D. I., the term "free-at-frontier value" shall be taken to mean the free-at-frontier price or free on board price in the country of exportation, plus a lump sum to be determined in respect of the expenses of delivery to the customs territory of the Community.\*
  8. Levy applicable to certain mixtures falling within this Chapter :
 

The levy applicable to mixtures falling within this Chapter and composed of products classified under headings or subheadings 04.01 B., 04.02, 04.03, 04.04, 17.02 A. and 17.05 A. shall be that applicable to the ingredient which involves the higher or highest levy and which also forms at least 10% by weight of the mixture concerned. Where this method of assessing the levy cannot be applied, the levy to be applied to such mixtures shall be that determined by the tariff classification of the mixtures.

Tariff Heading	Full Rate of Duty	Additional Charge
<b>04.01 MILK AND CREAM, FRESH, NOT CONCENTRATED OR SWEETENED :</b>		
<b>A. Of a fat content, by weight, not exceeding 6% :</b>		
<b>I. Yoghurt, kephir, curdled milk, whey, buttermilk and other fermented or acidified milk :</b>		
a) In immediate packings of a net capacity of 2 litres or less	Free	L
b) Other	Free	L
<b>II. Other :</b>		
a) In immediate packings of a net capacity of 2 litres or less and of a fat content, by weight :		
1. Not exceeding 4%	Free	L
2. Exceeding 4%	Free	L
b) Other, of a fat content, by weight :		
1. Not exceeding 4%	Free	L
2. Exceeding 4%	Free	L
<b>B. Other, of a fat content, by weight :</b>		
I. Exceeding 6% but not exceeding 21%	Free	L
II. Exceeding 21% but not exceeding 45%	Free	L
III. Exceeding 45%	Free	L

\* A lump sum in respect of expenses of delivery has been fixed at 2.75 UA per kg net weight only for imports from Finland. For the present, no lump sum is required to be added in respect of imports from other countries.

## Section I

04.02

Tariff Heading	Full Rate of Duty	Additional Charge
<b>04.02 MILK AND CREAM, PRESERVED, CONCENTRATED OR SWEETENED :</b>		
<b>A. Not containing added sugar :</b>		
<b>I. Whey</b>	Free	L
<b>II. Milk and cream, in powder or granules :</b>		
a) In immediate packings of a net capacity of 2.5kg or less and of a fat content, by weight :		
1. Not exceeding 1.5%	Free	L
2. Exceeding 1.5% but not exceeding 27%	Free	L
3. Exceeding 27% but not exceeding 29%	Free	L
4. Exceeding 29%	Free	L
b) Other, of a fat content, by weight :		
1. Not exceeding 1.5%	Free	L
2. Exceeding 1.5% but not exceeding 27%	Free	L
3. Exceeding 27% but not exceeding 29%	Free	L
4. Exceeding 29%	Free	L
<b>III. Milk and cream, other than in powder or granules :</b>		
a) In hermetically sealed cans of a net capacity of 454g or less, or in glass containers of a capacity of 0.5 litre or less, and of a fat content, by weight, not exceeding 11% :		
1. Of a fat content, by weight, not exceeding 8.9%	Free	L
2. Other	Free	L
b) Other, of a fat content, by weight :		
1. Not exceeding 45%	Free	L
2. Exceeding 45%	Free	L
<b>B. Containing added sugar :</b>		
<b>I. Milk and cream, in powder or granules :</b>		
* a) Special milk for infants, in hermetically sealed containers of a net capacity of 500g or less and of a fat content, by weight, exceeding 10% but not exceeding 27%	Free	L
b) Other :		
1. In immediate packings of a net capacity of 2.5kg or less and of a fat content, by weight :		
aa) Not exceeding 1.5%	Free	L
bb) Exceeding 1.5% but not exceeding 27%	Free	L
cc) Exceeding 27%	Free	L
2. Other, of a fat content, by weight :		
aa) Not exceeding 1.5%	Free	L
bb) Exceeding 1.5% but not exceeding 27%	Free	L
cc) Exceeding 27%	Free	L
<b>II. Milk and cream, other than in powder or granules :</b>		
a) In hermetically sealed cans of a net capacity of 454g or less and of a fat content, by weight, not exceeding 9.5%	Free	L
b) Other, of a fat content, by weight :		
1. Not exceeding 45%	Free	L
2. Exceeding 45%	Free	L

\* Entry under this subheading is subject to the production of a certificate issued on conditions laid down by the competent authorities of the European Communities.

04.03-04.04

Section I

Tariff Heading	Full Rate of Duty	Additional Charge
<b>04.03 BUTTER :</b>		
A. Of a fat content, by weight, not exceeding 85%	Free	L
B. Other	Free	L
<b>04.04 CHEESE AND CURD :</b>		
A. Emmentaler, Gruyère, Sbrinz, Bergkäse and Appenzell, not grated or powdered :		
* I. Of a minimum fat content of 45% by weight, in the dry matter, matured for at least 3 months :		
a) Whole cheeses of a free-at-frontier value per 100kg net weight of :		
1. 220-70UA† or more, but less than 240-70UA†	Free	L
2. 240-70UA† or more	Free	L
b) Pieces packed in vacuum or in inert gas :		
1. With rind on at least one side, of a net weight :		
aa) Of not less than 1kg but less than 5kg and of a free-at-frontier value of not less than 240-70UA† but less than 268-70UA† per 100kg net weight	Free	L
bb) Of not less than 450g and of a free-at-frontier value of not less than 268-70UA† per 100kg net weight	Free	L
2. Other, of a net weight of not less than 75g but not more than 250g and of a free-at-frontier value of not less than 288-70UA† per 100kg net weight	Free	L
II. Other	Free	L
*B. Glarus herb cheese (known as Schabziger), made from skimmed milk and mixed with finely-ground herbs	Free	L
C. Blue-veined cheese, not grated or powdered	Free	L
D. Processed cheese, not grated or powdered :		
* I. In the blending of which only Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger), put up for retail sale, of a free-at-frontier value of not less than 150UA† per 100kg net weight and of a fat content, by weight, in the dry matter, not exceeding 36%	Free	L
II. Other, of a fat content, by weight :		
a) Not exceeding 36% and of a fat content, by weight, in the dry matter :		
1. Not exceeding 48%	Free	L
2. Exceeding 48%	Free	L
b) Exceeding 36%	Free	L
E. Other :		
I. Not grated or powdered, of a fat content, by weight, not exceeding 40% and a water content, calculated by weight, of the non-fatty matter :		
a) Not exceeding 47%	Free	L

\* Entry under this subheading is subject to the production of a certificate issued on conditions laid down by the competent authorities of the European Communities.

† The conversion rate applicable is the current agricultural representative rate.

## Section I

04.04-04.07

Tariff Heading	Full Rate of Duty	Additional Charge
<b>04.04 E. I.—continued</b>		
b) Exceeding 47% but not exceeding 72% :		
1. Cheddar :		
* aa) Whole Cheddar cheeses, made from un-pasteurised milk, of a minimum fat content of 50% by weight, in the dry matter, matured for at least 9 months and of a free-at-frontier value of not less than 213-20UA§ per 100kg net weight	Free	L
bb) Other	Free	L
* 2. Tilsit and Butterkäse of a fat content, by weight, in the dry matter :		
aa) Not exceeding 48%	Free	L
bb) Exceeding 48%	Free	L
* 3. Kashkaval	Free	L
* 4. Cheese of sheep's milk or buffalo milk, in containers containing brine, or in sheep or goat-skin bottles	Free	L
5. Other	Free	L
c) Exceeding 72% :		
1. In immediate packings of a net capacity not exceeding 500g	Free	L
2. Other	Free	L
II. Other :		
a) Grated or powdered	Free	L
b) Other	Free	L
<b>04.05 BIRDS' EGGS AND EGG YOLKS, FRESH, DRIED OR OTHERWISE PRESERVED, SWEETENED OR NOT :</b>		
<b>A. Eggs in shell, fresh or preserved :</b>		
I. Poultry eggs :		
† a) Eggs for hatching	Free	L
b) Other	Free	L
II. Other eggs	12%	—
<b>‡ B. Eggs, not in shell ; egg yolks :</b>		
I. Suitable for human consumption :		
a) Eggs, not in shell :		
1. Dried	Free	L
2. Other	Free	L
b) Egg yolks :		
1. Liquid	Free	L
2. Frozen	Free	L
3. Dried	Free	L
† II. Other	Free	—
<b>04.06 NATURAL HONEY</b>	27%	—
<b>04.07 EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED</b>	12%	—

\* Entry under this subheading is subject to the production of a certificate issued on conditions laid down by the competent authorities of the European Communities.

† Entry under this subheading is subject to the provision of supporting documents acceptable to the Insular Customs authorities.

‡ Note—For albumin see heading 35.02.

§ The conversion rate applicable is the current agricultural representative rate.

## Chapter 5

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

## NOTES

1. This Chapter does not cover :
- (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried) ;
  - (b) Hides or skins (including furskins) other than goods falling within heading No. 05.05, 05.06 or 05.07 (Chapter 41 or 43) ;
  - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI) ; or
  - (d) Prepared knots or tufts for broom or brush making (heading No. 96.03).
2. For the purposes of heading No. 05.01 the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout this Schedule, elephant, mammoth, mastodon, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as ivory.
4. Throughout this Schedule, the expression "horsehair" means hair of the manes and tails of equine or bovine animals.

Tariff Heading	Full Rate of Duty
05.01 HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED ; WASTE OF HUMAN HAIR	Free
05.02 PIGS', HOGS' AND BOARS' BRISTLES OR HAIR ; BADGER HAIR AND OTHER BRUSH MAKING HAIR ; WASTE OF SUCH BRISTLES AND HAIR	Free
05.03 HORSEHAIR AND HORSEHAIR WASTE, WHETHER OR NOT PUT UP ON A LAYER OR BETWEEN TWO LAYERS OF OTHER MATERIAL :	
A. Neither curled nor put up on a layer or between two layers of other material	Free
B. Other	1%
05.04 GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF	Free
05.05 FISH WASTE	Free
05.06 SINEWS AND TENDONS ; PARINGS AND SIMILAR WASTE, OF RAW HIDES OR SKINS	Free
05.07 SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION ; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS :	
A. Bed feathers ; down :	
I. Raw	Free
II. Other	3-5%
B. Other	2%
05.08 BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED ; POWDER AND WASTE OF THESE PRODUCTS	Free
05.09 HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS OF ANIMALS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, AND WASTE AND POWDER OF THESE PRODUCTS ; WHALEBONE AND THE LIKE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, AND HAIR AND WASTE OF THESE PRODUCTS	Free

## Section I

05.10-05.15

<i>Tariff Heading</i>	<i>Full Rate of Duty</i>
05.10 IVORY, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF IVORY	Free
05.11 TORTOISE-SHELL (SHELLS AND SCALES), UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; CLAWS AND WASTE OF TORTOISE-SHELL	Free
05.12 CORAL AND SIMILAR SUBSTANCES, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF SHELLS	Free
05.13 NATURAL SPONGES :	
A. Raw	Free
B. Other	8%
05.14 AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; ANIMAL PRODUCTS, FRESH, CHILLED OR FROZEN, OR OTHERWISE PROVISIONALLY PRESERVED, OF A KIND USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS	Free
05.15 ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER I OR CHAPTER 3, UNFIT FOR HUMAN CONSUMPTION :	
A. Fish, crustaceans and molluscs :	
I. Fish of a length of 6cm or less and shrimps and prawns, dried	5%
II. Other	Free
B. Other	Free

**Section II**  
**VEGETABLE PRODUCTS**

**Chapter 6**

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

NOTES

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

made wholly or partly of goods of that kind, account not being taken of accessories of other materials.

**SPECIAL NOTE APPLYING TO CERTAIN SUB-  
HEADINGS ONLY**

In this Chapter, "gross" means inclusive of the weight of any earth or other growing medium in which the goods are imported.

Tariff Heading	Rate of Duty	
	Full	Preferential
<b>06.01 BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER :</b>		
<b>A. Dormant :</b>		
I. Lily of the valley crowns and roots	6.4%	M } Free C2 }
II. Bulbs, corms, rhizomes and tubers :		
a) Begonia and gloxinia	7.4%	M Free C1 6.4% C2 Free
b) Other	8.4%	M Free C1 6.4% C2 Free
III. Other, including dahlia and other tuberous roots	6.4% + £0.0275 per kg	M Free C1 6.4% C2 Free
<b>B. In growth or in flower :</b>		
I. Orchids, hyacinths, narcissi and tulips :		
a) Narcissus (polyanthus types), roman hyacinth	12% + £0.0082 per kg (gross)	M £0.0082 per kg (gross) C1 12% C2 Free
b) Hyacinth (other than roman hyacinth), narcissus (other than polyanthus types but including daffodil), tulip :		
1. From 1 December to last day of February	12% + £0.0624 per kg (gross)	M £0.0624 per kg (gross) C1 12% C2 Free
2. From 1 March to 30 April	12% + £0.0496 per kg (gross)	M £0.0496 per kg (gross) C1 12% C2 Free
3. From 1 May to 30 November	12% + £0.0367 per kg (gross)	M £0.0367 per kg (gross) C1 12% C2 Free
c) Other	12% + £0.0367 per kg (gross)	M £0.0367 per kg (gross) C1 12% C2 Free
II. Other :		
a) Ixia, snowdrop, star of Bethlehem	8% + £0.0082 per kg (gross)	M £0.0082 per kg (gross) C1 8% C2 Free
b) Ranunculus	8% + £0.0128 per kg (gross)	M £0.0128 per kg (gross) C1 8% C2 Free

## Section II

06.01-06.02

Tariff Heading	Rate of Duty	
	Full	Preferential
<b>06.01 B. II.—continued</b>		
c) Iris :		
1. From 1 December to last day of February	8% + £0-0624 per kg (gross)	M £0-0624 per kg (gross) C1 8% C2 Free
2. From 1 March to 30 April	8% + £0-0496 per kg (gross)	M £0-0496 per kg (gross) C1 8% C2 Free
3. From 1 May to 30 November	8% + £0-0367 per kg (gross)	M £0-0367 per kg (gross) C1 8% C2 Free
d) Freesia :		
1. From 1 September to 30 April	13%	M 5% C1 8% C2 Free
2. From 1 May to 31 August	10%	M 2% C1 8% C2 Free
e) Other	8% + £0-0367 per kg (gross)	M £0-0367 per kg (gross) C1 8% C2 Free
<b>06.02 OTHER LIVE PLANTS, INCLUDING TREES, SHRUBS, BUSHES, ROOTS, CUTTINGS AND SLIPS :</b>		
<b>A. Unrooted cuttings and slips :</b>		
I. Of vines	Free	Free
II. Other	9-6%	M } Free C2 }
<b>B. Vine slips, grafted or rooted</b>	2-4% + £0-8857 per 100kg (gross)	M £0-8857 per 100kg (gross) C1 2-4% C2 Free
<b>C. Pineapple plants</b>	£0-8857 per 100kg (gross)	C1 } Free C2 }
<b>D. Other :</b>		
I. Mushroom spawn	10-4%	M } Free C2 }
II. Rose stocks and rose trees, shrubs, bushes and plants :		
a) Rose stocks neither budded nor grafted, the following : Routed single stems of rosa canina or rosa rugosa, not less than 1-2m in length; seedlings of rosa canina or rosa laxa	10-4%	M } Free C2 }
b) Other :		
1. Standard trees, including half standards, quarter standards and weeping standards	10-4% + £2-4000 per 100	M £2-4000 per 100 C1 10-4% C2 Free
2. Other	10-4% + £0-6000 per 100	M £0-6000 per 100 C1 10-4% C2 Free
III. Fruit stocks and fruit trees, shrubs, bushes and plants	10-4% + £0-8857 per 100kg (gross)	M £0-8857 per 100kg (gross) C1 10-4% C2 Free
IV. Azalea Indica :		
a) Not in flower	10-4%	M } Free C2 }
b) In flower	10-4% + £0-0367 per kg (gross)	M £0-0367 per kg (gross) C1 10-4% C2 Free

Tariff Heading	Rate of Duty	
	Full	Preferential
<b>06.02 D.—continued</b>		
V. <i>Broussonetia papyrifera</i> (paper mulberry) and grafts on <i>Broussonetia papyrifera</i> stock; sweet bays	10.4%	M } Free C2 }
VI. Other:		
a) Not in flower:		
1. Trees, shrubs and bushes	10.4% + £0.8857 per 100kg (gross)	M £0.8857 per 100kg (gross) C1 10.4% C2 Free
2. Other	10.4% + £0.0275 per kg (gross)	M £0.0275 per kg (gross) C1 10.4% C2 Free
b) In flower:		
1. <i>Gypsophila</i> , heather, marguerite, marigold, stock	10.4% + £0.0082 per kg (gross)	M £0.0082 per kg (gross) C1 10.4% C2 Free
2. Other	10.4% + £0.0367 per kg (gross)	M £0.0367 per kg (gross) C1 10.4% C2 Free
<b>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:</b>		
A. Fresh:		
1. From 1 June to 31 October:		
a) Mimosa	19.2% + £0.0036 per kg	M £0.0036 per kg C1 19.2% C2 Free
b) <i>Gypsophila</i> , heather, <i>Ixia</i> , marguerite, marigold, roman hyacinth, snowdrop, star of Bethlehem, stock	19.2% + £0.0082 per kg	M £0.0082 per kg C1 19.2% C2 Free
c) Lilac	19.2% + £0.0066 per kg	M £0.0066 per kg C1 19.2% C2 Free
d) <i>Narcissus</i> (polyanthus types), peony, ranunculus	19.2% + £0.0128 per kg	M £0.0128 per kg C1 19.2% C2 Free
e) Hyacinth (other than roman hyacinth), Iris, narcissus (other than polyanthus types, but including daffodil), tulip	19.2% + £0.0367 per kg	M £0.0367 per kg C1 19.2% C2 Free
f) Freesia:		
1. From 1 September to 31 October:		
aa) Of a value exceeding £1.9836 per kg	19.2% + £0.1543 per kg	M £0.1543 per kg C1 19.2% C2 Free
bb) Other	24%	M 5% C1 19.2% C2 Free
2. From 1 June to 31 August	19.2% + £0.0551 per kg	M £0.0551 per kg C1 19.2% C2 Free
g) Anemone, carnation, rose	19.2% + £0.0551 per kg	M £0.0551 per kg C1 19.2% C2 Free
h) Other	19.2% + £0.0440 per kg	M £0.0440 per kg C1 19.2% C2 Free

## Section II

06.03

Tariff Heading	Rate of Duty	
	Full	Preferential
<b>06.03 A.—continued</b>		
<b>II. From 1 November to 31 May :</b>		
a) Mimosa	13.6% + £0-0036 per kg	M £0-0036 per kg C1 13.6% C2 Free
b) Gypsophila, heather, ixia, marguerite, marigold, roman hyacinth, snowdrop, star of Bethlehem, stock	13.6% + £0-0082 per kg	M £0-0082 per kg C1 13.6% C2 Free
c) Lilac	13.6% + £0-0066 per kg	M £0-0066 per kg C1 13.6% C2 Free
d) Narcissus (polyanthus types), peony, ranunculus	13.6% + £0-0128 per kg	M £0-0128 per kg C1 13.6% C2 Free
e) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip :		
1. From 1 November to 30 November	13.6% + £0-0367 per kg	M £0-0367 per kg C1 13.6% C2 Free
2. From 1 December to last day of February	13.6% + £0-0624 per kg	M £0-0624 per kg C1 13.6% C2 Free
3. From 1 March to 30 April	13.6% + £0-0496 per kg	M £0-0496 per kg C1 13.6% C2 Free
4. From 1 May to 31 May	13.6% + £0-0367 per kg	M £0-0367 per kg C1 13.6% C2 Free
f) Freesia :		
1. From 1 November to 30 April :		
aa) Of a value exceeding £1.9836 per kg	13.6% + £0-1543 per kg	M £0-1543 per kg C1 13.6% C2 Free
bb) Other	18.6%	M 5% C1 13.6% C2 Free
2. From 1 May to 31 May	13.6% + £0-0551 per kg	M £0-0551 per kg C1 13.6% C2 Free
g) Anemone, carnation, rose	13.6% + £0-0551 per kg	M £0-0551 per kg C1 13.6% C2 Free
h) Other	13.6% + £0-0440 per kg	M £0-0440 per kg C1 13.6% C2 Free
<b>B. Other :</b>		
I. Mimosa	16% + £0-0036 per kg	M £0-0036 per kg C1 16% C2 Free
II. Gypsophila, heather, ixia, marguerite, marigold, roman hyacinth, snowdrop, star of Bethlehem, stock	16% + £0-0082 per kg	M £0-0082 per kg C1 16% C2 Free

Tariff Heading	Rate of Duty	
	Full	Preferential
<b>06.03 B.—continued</b>		
<b>III. Lilac</b>	16% + £0-0066 per kg	M £0-0066 per kg C1 16% C2 Free
<b>IV. Narcissus (polyanthus types), peony, ranunculus</b>	16% + £0-0128 per kg	M £0-0128 per kg C1 16% C2 Free
<b>V. Hyacinth (other than roman hyacinth), Iris, narcissus (other than polyanthus types, but including daffodil), tulip:</b>		
a) From 1 December to last day of February	16% + £0-0624 per kg	M £0-0624 per kg C1 16% C2 Free
b) From 1 March to 30 April	16% + £0-0496 per kg	M £0-0496 per kg C1 16% C2 Free
c) From 1 May to 30 November	16% + £0-0367 per kg	M £0-0367 per kg C1 16% C2 Free
<b>VI. Freesia:</b>		
a) From 1 September to 30 April:		
1. Of a value exceeding £1-9836 per kg	16% + £0-1543 per kg	M £0-1543 per kg C1 16% C2 Free
2. Other	21%	M 5% C1 16% C2 Free
b) From 1 May to 31 August	16% + £0-0551 per kg	M £0-0551 per kg C1 16% C2 Free
<b>VII. Anemone, carnation, rose</b>	16% + £0-0551 per kg	M £0-0551 per kg C1 16% C2 Free
<b>VIII. Other</b>	16% + £0-0440 per kg	M £0-0440 per kg C1 16% C2 Free
<b>06.04 FOLIAGE, BRANCHES AND OTHER PARTS (OTHER THAN FLOWERS OR BUDS) OF TREES, SHRUBS, BUSHES AND OTHER PLANTS, AND MOSSES, LICHENS AND GRASSES, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED:</b>		
<b>A. Reindeer moss</b>	£0-0082 per kg	C1 } Free C2 }
<b>B. Other:</b>		
<b>I. Fresh:</b>		
a) Foliage:		
1. Cycas, magnolia, holly, mistletoe, golden palm	8%	M } Free C1 } C2 }
2. Asparagus	8% + £0-0367 per kg	M £0-0367 per kg C1 8% C2 Free
3. Other	8% + £0-0082 per kg	M £0-0082 per kg C1 8% C2 Free

## Section II

06.04

Tariff Heading	Rate of Duty	
	Full	Preferential
<b>06.04 B.1.—continued</b>		
b) Branches (other than foliage) and other parts	8%	M } Free C2 }
c) Mosses and lichens	8% + £0-0082 per kg	M £0-0082 per kg C1 8% C2 Free
d) Grasses :		
1. Agrostis, erianthus, eulalia, pampas, stipa, tropini (lagurus)	8%	M } Free C2 }
2. Other	8% + £0-0082 per kg	M £0-0082 per kg C1 8% C2 Free
<b>II. Not further prepared than dried :</b>		
a) Foliage :		
1. Cycas, magnolia, holly, mistletoe, golden palm	6-4%	M } Free C2 }
2. Asparagus	6-4% + £0-0367 per kg	M £0-0367 per kg C1 6-4% C2 Free
3. Other	6-4% + £0-0082 per kg	M £0-0082 per kg C1 6-4% C2 Free
b) Branches (other than foliage) and other parts	6-4%	M } Free C2 }
c) Mosses and lichens	6-4% + £0-0082 per kg	M £0-0082 per kg C1 6-4% C2 Free
d) Grasses :		
1. Agrostis, erianthus, eulalia, pampas, stipa, tropini (lagurus)	6-4%	M } Free C2 }
2. Other	6-4% + £0-0082 per kg	M £0-0082 per kg C1 6-4% C2 Free
<b>III. Other :</b>		
a) Foliage :		
1. Cycas, magnolia, holly, mistletoe, golden palm	13-6%	M } Free C2 }
2. Asparagus	13-6% + £0-0367 per kg	M £0-0367 per kg C1 13-6% C2 Free
3. Other	13-6% + £0-0082 per kg	M £0-0082 per kg C1 13-6% C2 Free
b) Branches (other than foliage) and other parts	13-6%	M } Free C2 }
c) Mosses and lichens	13-6% + £0-0082 per kg	M £0-0082 per kg C1 13-6% C2 Free
d) Grasses :		
1. Agrostis, erianthus, eulalia, pampas, stipa, tropini (lagurus)	13-6%	M } Free C2 }
2. Other	13-6% + £0-0082 per kg	M £0-0082 per kg C1 13-6% C2 Free

## Chapter 7

## EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

## NOTE

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

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

- (a) Dried leguminous vegetables, shelled (heading No. 07.05) ;

- (b) Ground sweet peppers (heading No. 09.04) ;  
 (c) Flours of the dried leguminous vegetables of heading No. 07.05 (heading No. 11.03) ;  
 (d) Flour, meal and flakes of potato (heading No. 11.05).

## ADDITIONAL NOTE

The expression "cultivated mushrooms", as used in sub-heading 07.01 Q.I., shall be taken to apply only to the following cultivated mushrooms of the *Psalliota* (*Agaricus*) species : *hortensis*, *alba* or *dispora* and *subedulis*. Other species, including those cultivated artificially (for example, *Rhodopaxillus nudus* and *Polyporus tuberaster*), fall within sub-heading 07.01 Q. IV..

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>07.01 VEGETABLES, FRESH OR CHILLED :</b>			
<b>A. Potatoes :</b>			
I. Seed potatoes	9%	§	—
II. New potatoes :			
a) From 1 January to 15 May	15%	§	—
b) From 16 May to 30 June	21%	§	—
III. Other :			
*a) For the manufacture of starch	9%	§	—
b) Other	18%	§	—
<b>B. Cabbages, cauliflowers and Brussels sprouts :</b>			
I. Cauliflowers :			
a) From 15 April to 30 November :			
1. From 15 April to 30 June	£0-1574 per 100kg, + 13·6% or 1·60UA per 100kg †	M £0-1574 per 100kg C1 13·6% or 1·60UA per 100kg † C2 Free	—
2. From 1 July to 30 November	£0-1181 per 100kg, + 13·6% or 1·60UA per 100kg †	M £0-1181 per 100kg C1 13·6% or 1·60UA per 100kg † C2 Free	—
b) From 1 December to 14 April :			
1. From 1 December to last day of February	£0-1181 per 100kg, + 9·6% or 1·12UA per 100kg †	M £0-1181 per 100kg C1 9·6% or 1·12UA per 100kg † C2 Free	—
2. From 1 March to 14 April	£0-1574 per 100kg, + 9·6% or 1·12UA per 100kg †	M £0-1574 per 100kg C1 9·6% or 1·12UA per 100kg † C2 Free	—
II. White cabbages and red cabbages	12% or 0·40UA per 100kg †	M } Free C2 }	—
III. Other	12%	M } Free C2 }	—
<b>C. Spinach</b>	10·4%	M } Free C2 }	—

\*Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

†Whichever is the greater.

§ This item is already fully aligned with the CCT.

## Section II

07.01

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
07.01 —continued			
<b>D. Salad vegetables, including endive and chicory :</b>			
I. Cabbage lettuce :			
a) From 1 April to 30 November :			
1. From 1 April to 30 April	£0-5905 per 100kg. + 12% or 2UA per 100kg gross †	M £0-5905 per 100kg CI 12% or 2UA per 100kg gross † C2 Free	—
2. From 1 May to 31 May	£0-3936 per 100kg. + 12% or 2UA per 100kg gross †	M £0-3936 per 100kg CI 12% or 2UA per 100kg gross † C2 Free	—
3. From 1 June to 31 October	£0-3149 per 100kg. + 12% or 2UA per 100kg gross †	M £0-3149 per 100kg CI 12% or 2UA per 100kg gross † C2 Free	—
4. From 1 November to 30 November	£0-1968 per 100kg. + 12% or 2UA per 100kg gross †	M £0-1968 per 100kg CI 12% or 2UA per 100kg gross † C2 Free	—
b) From 1 December to 31 March :			
1. From 1 December to last day of February	£0-1968 per 100kg. + 10-4% or 1-28UA per 100kg gross †	M £0-1968 per 100kg CI 10-4% or 1-28UA per 100kg gross † C2 Free	—
2. From 1 March to 31 March	£0-5905 per 100kg. + 10-4% or 1-28UA per 100kg gross †	M £0-5905 per 100kg CI 10-4% or 1-28UA per 100kg gross † C2 Free	—
II. Other :			
a) Lettuce (other than cabbage lettuce) and endive :			
1. From 1 March to 30 April	10-4% + £0-5905 per 100kg	M £0-5905 per 100kg CI 10-4% C2 Free	—
2. From 1 May to 31 May	10-4% + £0-3936 per 100kg	M £0-3936 per 100kg CI 10-4% C2 Free	—
3. From 1 June to 31 October	10-4% + £0-3149 per 100kg	M £0-3149 per 100kg CI 10-4% C2 Free	—
4. From 1 November to last day of February	10-4% + £0-1968 per 100kg	M £0-1968 per 100kg CI 10-4% C2 Free	—
b) Chicory (salad) :			
1. From 1 November to 31 March	10-4% + £0-1574 per 100kg	M £0-1574 per 100kg CI 10-4% C2 Free	—
2. From 1 April to 31 October	12-4%	M 2% CI 10-4% C2 Free	—
c) Other			
	10-4%	M } Free C2 }	—
<b>E. Chard (or white beet) and cardoons</b>			
	10-4%	M } Free C2 }	—

† Whichever is the greater.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>07.01—continued</b>			
<b>F. Leguminous vegetables, shelled or unshelled :</b>			
<b>I. Peas :</b>			
a) From 1 September to 31 May	10%	M 2% C1 8% C2 Free	—
b) From 1 June to 31 August :			
1. Unshelled :			
aa) From 1 June to 31 July	13.6% + £0.3673 per 100kg	M £0.3673 per 100kg C1 13.6% C2 Free	—
bb) From 1 August to 31 August	15.6%	M 2% C1 13.6% C2 Free	—
2. Shelled			
	15.6%	M 2% C1 13.6% C2 Free	—
<b>II. Beans (of the species <i>Phaseolus</i>) :</b>			
a) From 1 October to 30 June	2% + 10.4% or 1.60UA per 100kg †	M 2% C1 10.4% or 1.60UA per 100kg † C2 Free	—
b) From 1 July to 30 September	2% + 13.6% or 1.60UA per 100kg †	M 2% C1 13.6% or 1.60UA per 100kg † C2 Free	—
<b>III. Other</b>			
	13.2%	M 2% C1 11.2% C2 Free	—
<b>G. Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots :</b>			
<b>I. Celeriac (rooted celery or German celery) :</b>			
a) From 1 May to 30 September	10.4%	M } Free C2 }	—
b) From 1 October to 30 April	13.6%	M } Free C2 }	—
<b>II. Carrots and turnips :</b>			
a) Carrots :			
1. From 1 April to 30 April	15.6%	M 2% C1 13.6% C2 Free	—
2. From 1 May to 30 June	13.6% + £0.3936 per 100kg	M £0.3936 per 100kg C1 13.6% C2 Free	—
3. From 1 July to 31 October	15.6%	M 2% C1 13.6% C2 Free	—
4. From 1 November to 31 March	14.6%	M 1% C1 13.6% C2 Free	—
b) Turnips	15.6%	M 2% C1 13.6% C2 Free	—
<b>III. Horse-radish (<i>Cochlearia armoracia</i>)</b>			
	12%	M } Free C2 }	—
<b>IV. Other</b>			
	13.6%	M } Free C2 }	—
<b>H. Onions, shallots and garlic</b>			
	9.6%	M } Free C2 }	—
<b>II. Leeks and other alliaceous plants (for example, chives, Welsh onions)</b>			
	10.4%	M } Free C2 }	—

† Whichever is the greater.

## Section II

07.01

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>07.01—continued</b>			
<b>K. Asparagus :</b>			
I. From 16 April to 30 June	12.8% + £1.1023 per 100kg	M £1.1023 per 100kg CI 12.8% C2 Free	—
II. From 1 July to 15 April	14.8%	M 2% CI 12.8% C2 Free	—
<b>L. Artichokes</b>	10.4%	M } Free C2 }	—
<b>M. Tomatoes :</b>			
I. From 1 November to 14 May :			
a) From 1 November to 15 November	2% + 8.8% or 1.60UA per 100kg †	M 2% CI 8.8% or 1.60UA per 100kg † C2 Free	*
b) From 16 November to 31 March	1.6% + 8.8% or 1.60UA per 100kg †	M 1.6% CI 8.8% or 1.60UA per 100kg † C2 Free	*
c) From 1 April to 30 April	2% + 8.8% or 1.60UA per 100kg †	M 2% CI 8.8% or 1.60UA per 100kg † C2 Free	*
d) From 1 May to 14 May :			
1. Of a value exceeding £13.7800 per 100kg	£0.7348 per 100kg, + 8.8% or 1.60UA per 100kg †	M £0.7348 per 100kg CI 8.8% or 1.60UA per 100kg † C2 Free	*
2. Other	2% + 8.8% or 1.60UA per 100kg †	M 2% CI 8.8% or 1.60UA per 100kg † C2 Free	*
II. From 15 May to 31 October :			
a) 15 May :			
1. Of a value exceeding £13.7800 per 100kg	£0.7348 per 100kg, + 14.4% or 2.80UA per 100kg †	M £0.7348 per 100kg CI 14.4% or 2.80UA per 100kg † C2 Free	*
2. Other	2% + 14.4% or 2.80UA per 100kg †	M 2% CI 14.4% or 2.80UA per 100kg † C2 Free	*
b) From 16 May to 31 May :			
1. Of a value exceeding £11.0250 per 100kg	£1.1023 per 100kg, + 14.4% or 2.80UA per 100kg †	M £1.1023 per 100kg CI 14.4% or 2.80UA per 100kg † C2 Free	*
2. Other	2% + 14.4% or 2.80UA per 100kg †	M 2% CI 14.4% or 2.80UA per 100kg † C2 Free	*
c) From 1 June to 15 June	£1.1023 per 100kg, + 14.4% or 2.80UA per 100kg †	M £1.1023 per 100kg CI 14.4% or 2.80UA per 100kg † C2 Free	*
d) From 16 June to 31 July	£0.9184 per 100kg, + 14.4% or 2.80UA per 100kg †	M £0.9184 per 100kg CI 14.4% or 2.80UA per 100kg † C2 Free	*

\* In certain conditions a Customs duty having the effect of a countervailing duty may be imposed.

† Whichever is the greater.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>07.01 M.II.—continued</b>			
e) From 1 August to 31 August	£0-7348 per 100kg, + 14.4% or 2.80UA per 100kg †	M £0-7348 per 100kg CI 14.4% or 2.80UA per 100kg † C2 Free	*
f) From 1 September to 31 October	£0-3673 per 100kg, + 14.4% or 2.80UA per 100kg †	M £0-3673 per 100kg CI 14.4% or 2.80UA per 100kg † C2 Free	*
<b>N. Olives :</b>			
§ I. For uses other than the production of oil	7%		—
II. Other	7%		L
<b>O. Capers</b>	5.6%	M } Free C2 }	—
<b>P. Cucumbers and gherkins :</b>			
I. Cucumbers from 16 May to 31 October :			
a) From 16 May to 30 September	16% + £0-3936 per 100kg	M £0-3936 per 100kg CI 16% C2 Free	*
b) From 1 October to 31 October	18%	M 2% CI 16% C2 Free	*
II. Other :			
a) Cucumbers :			
1. From 1 March to 15 May	12.8% + £0-3936 per 100kg	M £0-3936 per 100kg CI 12.8% C2 Free	*
2. From 1 November to last day of February	14.8%	M 2% CI 12.8% C2 Free	*
b) Gherkins	12.8%	M } Free C2 }	—
<b>Q. Mushrooms and truffles :</b>			
I. Cultivated mushrooms :			
a) From 1 October to 30 April	16.8%	M 4% CI 12.8% C2 Free	—
b) From 1 May to 30 September	14.8%	M 2% CI 12.8% C2 Free	—
II. Chanterelles :			
a) From 1 October to 30 April	7.2%	M 4% CI 3.2% C2 Free	—
b) From 1 May to 30 September	5.2%	M 2% CI 3.2% C2 Free	—
III. Flap mushrooms :			
a) From 1 October to 30 April	9.6%	M 4% CI 5.6% C2 Free	—
b) From 1 May to 30 September	7.6%	M 2% CI 5.6% C2 Free	—

\* In certain conditions a Customs duty having the effect of a countervailing duty may be imposed.

† Whichever is the greater.

§ Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

|| This item is already fully aligned with the CCT.

## Section II

07.01-07.04

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
07.01 Q.—continued			
IV. Other :			
a) Mushrooms :			
1. From 1 October to 30 April	10.4%	M 4% C1 6.4% C2 Free	—
2. From 1 May to 30 September	8.4%	M 2% C1 6.4% C2 Free	—
b) Truffles	6.4%	M } Free C2 }	—
R. Fennel :			
I. Sweet fennel	8%	M } Free C2 }	—
II. Other	8% + £0.8267 per 100kg	M £0.8267 per 100kg C1 8% C2 Free	—
S. Sweet peppers	7.2%	M } Free C2 }	—
T. Other :			
† I. Herbs	12.8% + £0.8267 per 100kg	M £0.8267 per 100kg C1 12.8% C2 Free	—
II. Other	12.8%	M } Free C2 }	—
07.02 VEGETABLES (WHETHER OR NOT COOKED), PRESERVED BY FREEZING :			
A. Olives	19%	‡	—
B. Other	14.4%	M } Free C2 }	—
07.03 VEGETABLES PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS, BUT NOT SPE- CIALLY PREPARED FOR IMMEDIATE CON- SUMPTION :			
A. Olives :			
* I. For uses other than the production of oil	8%	‡	—
II. Other	8%	‡	L
B. Capers	4.8%	M } Free C1 } C2 }	—
C. Onions	7.2%	M } Free C1 } C2 }	—
D. Cucumbers and gherkins	12%	M } Free C1 } C2 }	—
E. Other vegetables	9.6%	M } Free C1 } C2 }	—
F. Mixtures of vegetables specified above	12%	M } Free C1 } C2 }	—
07.04 DRIED, DEHYDRATED OR EVAPORATED VEGE- TABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED :			
A. Onions :			
I. In airtight containers	17.4%	M 3% C1 14.4% C2 Free	—
II. Other	14.4%	M } Free C2 }	—

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

† In the case of fresh or chilled tarragon the full rate is 12.8% and the M rate is free.

‡ This item is already fully aligned with the CCT.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>07.04—continued</b>			
<b>B. Other :</b>			
I. Horse-radish	12.8%	M } Free C2 }	—
II. Herbs, not in powder	12.8% + £0.8267 per 100kg	M £0.8267 per 100kg C1 12.8% C2 Free	—
III. Leeks	12.8%	M } Free C2 }	—
IV. Garlic, sweet peppers and tomatoes	12.8%*	M } Free C2 }	—
<b>V. Other :</b>			
a) Vegetables (other than asparagus) in airtight containers :			
1. Broad, kidney and runner beans; beetroot; broccoli and cauliflowers; Brussels sprouts; carrots; cucumbers (other than gherkins); herbs in powder; lettuce and endive; mushrooms; shallots; peas; potatoes; rhubarb; spinach; turnips; mixtures containing any of these vegetables or dry-bulb onions	16%	M 3% C1 12.8% C2 Free	—
2. Other	16%	M 2% C1 12.8% C2 Free	—
b) Other	12.8%	M } Free C2 }	—
<b>07.05 DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT :</b>			
<b>A. For sowing :</b>			
I. Peas (including chick peas) and beans (of the species Phaseolus)	4.5%	†	—
II. Lentils	2%	†	—
III. Other	5%	†	—
<b>B. Other :</b>			
I. Peas (including chick peas) and beans (of the species Phaseolus)	4.5%	†	—
II. Lentils	2%	†	—
III. Other	5%	†	—
<b>07.06 MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKE, SWEET POTATOES AND OTHER SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH OR DRIED, WHOLE OR SLICED ; SAGO PITH :</b>			
A. Manioc, arrowroot, salep and other similar roots and tubers with high starch content, excluding sweet potatoes	Free	Free	L
B. Other	3%	†	—

\* "E" rate 12% for Portugal.

† This item is already fully aligned with the CCT.

## Chapter 8

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

## NOTES

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>08.01 DATES, BANANAS, COCONUTS, BRAZIL NUTS, CASHEW NUTS, PINEAPPLES, AVOCADOS, MANGOES, GUAVAS AND MANGOSTEENS, FRESH OR DRIED, SHELLED OR NOT :</b>			
<b>A. Dates</b>	12%	†	—
<b>B. Bananas</b>	20%	†	—
<b>C. Pineapples</b>	9%	†	—
<b>D. Avocados</b>	8%	†	—
<b>E. Coconuts</b>	2%	†	—
<b>F. Cashew nuts</b>	2.5%	†	—
<b>G. Brazil nuts</b>	Free	†	—
<b>H. Other</b>	6%	†	—
<b>08.02 CITRUS FRUIT, FRESH OR DRIED :</b>			
<b>A. Oranges :</b>			
<b>I. Sweet oranges, fresh :</b>			
a) From 1 April to 30 April	10.4% + £0.0688 per 100kg	M £0.0688 per 100kg C1 10.4% C2 Free	*
b) From 1 May to 15 May	4.8% + £0.0688 per 100kg	M £0.0688 per 100kg C1 4.8% C2 Free	*
c) From 16 May to 15 October	3.2% + £0.0688 per 100kg	M £0.0688 per 100kg C1 3.2% C2 Free	*
d) From 16 October to 31 March :			
1. From 16 October to 30 November	16% + £0.0688 per 100kg	M £0.0688 per 100kg C1 16% C2 Free	*
2. From 1 December to 31 March	16%	M } Free C2 }	*
<b>II. Other :</b>			
a) From 1 April to 15 October :			
1. Fresh	12% + £0.0688 per 100kg	M £0.0688 per 100kg C1 12% C2 Free	—
2. Dried	14%	M 2% C1 12% C2 Free	—
b) From 16 October to 31 March :			
1. Fresh :			
aa) From 16 October to 30 November	16% + £0.0688 per 100kg	M £0.0688 per 100kg C1 16% C2 Free	—
bb) From 1 December to 31 March	16%	M } Free C2 }	—
2. Dried	18%	M 2% C1 16% C2 Free	—

\* In certain conditions a Customs duty having the effect of a countervailing duty is provided for.  
† This item is already fully aligned with the CCT.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>08.02—continued</b>			
<b>B. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids :</b>			
<b>I. Fresh :</b>			
<b>a) Mandarins, tangerines and clementines :</b>			
1. From 1 April to 30 November	16% + £0.0688 per 100kg	M £0.0688 per 100kg CI 16% C2 Free	*
2. From 1 December to 31 March	16%	M } Free C2 }	*
<b>b) Other</b>	16%	M } Free C2 }	*
<b>II. Dried</b>	18%	M 2% CI 16% C2 Free	*
<b>C. Lemons :</b>			
<b>I. Fresh</b>	6.4%	M } Free C2 }	*
<b>II. Dried</b>	8.4%	M 2% CI 6.4% C2 Free	*
<b>D. Grapefruit :</b>			
<b>I. Fresh</b>	3.2% + £0.0984 per 100kg	M £0.0984 per 100kg CI 3.2% C2 Free	—
<b>II. Dried</b>	5.2%	M 2% CI 3.2% C2 Free	—
<b>E. Other :</b>			
<b>I. Fresh</b>	12.8%	M } Free C2 }	—
<b>II. Dried</b>	14.8%	M 2% CI 12.8% C2 Free	—
<b>08.03 FIGS, FRESH OR DRIED :</b>			
<b>A. Fresh</b>	5.6% †	M } Free C2 }	—
<b>B. Dried</b>	8% + £0.1181 per 100kg	M £0.1181 per 100kg CI 8% C2 Free	—
<b>08.04 GRAPES, FRESH OR DRIED :</b>			
<b>A. Fresh :</b>			
<b>I. Table grapes :</b>			
<b>a) From 1 November to 14 July :</b>			
<b>I. Hothouse :</b>			
<b>aa) From 1 November to 31 January</b>	18%	M 1% CI 14.4% C2 Free	*
<b>bb) From 1 February to 30 June</b>	14.4% + £0.2755 per 100kg	M £0.2755 per 100kg CI 14.4% C2 Free	*
<b>cc) From 1 July to 14 July</b>	18%	M 2% CI 14.4% C2 Free	*

\* In certain conditions a Customs duty having the effect of a countervailing duty is provided for.

† "E" rate 3.9% for Portugal.

## Section II

08.04-08.05

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>08.04 A. I. a)—continued</b>			
2. Other :			
aa) From 1 November to 31 January	15.4%	M 1% CI 14.4% C2 Free	*
bb) From 1 February to 30 June	14.4% + £0.2755 per 100kg	M £0.2755 per 100kg CI 14.4% C2 Free	*
cc) From 1 July to 14 July	16.4%	M 2% CI 14.4% C2 Free	*
b) From 15 July to 31 October :			
1. Hothouse :			
aa) from 15 July to 31 August	22%	M 2% CI 17.6% C2 Free	*
bb) from 1 September to 31 October	22%	M 1% CI 17.6% C2 Free	*
2. Other :			
aa) From 15 July to 31 August	19.6%	M 2% CI 17.6% C2 Free	*
bb) From 1 September to 31 October	18.6%	M 1% CI 17.6% C2 Free	*
II. Other :			
a) From 1 November to 14 July	18%	†	*
b) From 15 July to 31 October	22%	†	*
<b>B. Dried :</b>			
I. In immediate containers of a net capacity of 15kg or less :			
a) Currants	3.2% + £0.0393 per 100kg	M £0.0393 per 100kg CI 3.2% C2 Free	—
b) Raisins, sultanas and other dried grapes	3.2% + £0.0787 per 100kg	M £0.0787 per 100kg CI 3.2% C2 Free	—
II. Other :			
a) Currants	3.2% + £0.0393 per 100kg	M £0.0393 per 100kg CI 3.2% C2 Free	—
b) Raisins, sultanas and other dried grapes	3.2% + £0.0787 per 100kg	M £0.0787 per 100kg CI 3.2% C2 Free	—
<b>08.05 NUTS OTHER THAN THOSE FALLING WITHIN HEADING No. 08.01, FRESH OR DRIED, SHELLED OR NOT :</b>			
<b>A. Almonds :</b>			
I. Bitter	Free	Free	—
II. Other	5.6%	Free	—
<b>B. Walnuts</b>	6.4%	Free	—
<b>C. Chestnuts</b>	5.6%	Free	—
<b>D. Pistachios</b>	1.6%	Free	—
<b>E. Pecans</b>	2.4%	Free	—
<b>F. Areca (or betel) and cola</b>	1.5%	†	—
<b>G. Other</b>	3.2% ‡	M } Free C2 }	—

\* In certain conditions a Customs duty having the effect of a countervailing duty is provided for.

† This item is already fully aligned with the CCT.

‡ "E" rate 2% for Pignolia nuts which satisfy the origin condition in Portugal only.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>08.06 APPLES, PEARS AND QUINCES, FRESH :</b>			
<b>§ A. Apples :</b>			
I. Cider apples, in bulk, from 16 September to 15 December	7.2% or 0.36UA per 100kg †	M } Free C2 }	—
II. Other :			
a) From 1 August to 31 December :			
1. From 1 August to 15 August	£0.0885 per 100kg, + 11.2% or 1.92UA per 100kg †	M £0.0885 per 100kg C1 11.2% or 1.92UA per 100kg † C2 Free	*
2. From 16 August to 31 December	11.2% or 1.92UA per 100kg †	M } Free C2 }	*
b) From 1 January to 31 March	8% or 1.36UA per 100kg †	M } Free C2 }	*
c) From 1 April to 31 July :			
1. From 1 April to 15 April	4.8% or 1.12UA per 100kg †	M } Free C2 }	*
2. From 16 April to 31 July	£0.0885 per 100kg, + 4.8% or 1.12UA per 100kg †	M £0.0885 per 100kg C1 4.8% or 1.12UA per 100kg † C2 Free	*
<b>§ B. Pears :</b>			
I. Perry pears, in bulk, from 1 August to 31 December	£0.0590 per 100kg, + 7.2% or 0.36UA per 100kg †	M £0.0590 per 100kg C1 7.2% or 0.36UA per 100kg † C2 Free	*
II. Other :			
a) From 1 January to 31 March :			
1. From 1 January to 31 January	£0.0590 per 100kg, + 8% or 1.20UA per 100kg †	M £0.0590 per 100kg C1 8% or 1.20UA per 100kg † C2 Free	*
2. From 1 February to 31 March	£0.0885 per 100kg, + 8% or 1.20UA per 100kg †	M £0.0885 per 100kg C1 8% or 1.20UA per 100kg † C2 Free	*
b) From 1 April to 15 July	£0.0885 per 100kg, + 5.6% or 1.20UA per 100kg †	M £0.0885 per 100kg C1 5.6% or 1.20UA per 100kg † C2 Free	*
c) From 16 July to 31 July	£0.0885 per 100kg, + 8% or 1.20UA per 100kg †	M £0.0885 per 100kg C1 8% or 1.20UA per 100kg † C2 Free	*
d) From 1 August to 31 December	£0.0590 per 100kg, + 10.4% or 1.60UA per 100kg †	M £0.0590 per 100kg C1 10.4% or 1.60UA per 100kg † C2 Free	*
<b>C. Quinces</b>	7.2%	M } Free C2 }	—

\* At certain times of the year a compensatory amount is payable on apples and pears, other than cider apples and perry pears, to be sold fresh to the consumer. In certain conditions a Customs duty having the effect of a countervailing duty is also provided for.

† Whichever is the greater.

§ Apples and pears (including cider apples and perry pears) intended for processing and claimed to be exempt from charge of a compensatory amount are subject to such special control procedures as the Insular Customs authorities may specify.

## Section II

08.07-08.08

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>08.07 STONE FRUIT, FRESH :</b>			
<b>A. Apricots</b>	20%	M } Free C2 }	—
<b>B. Peaches, including nectarines :</b>			
I. From 1 April to 30 November	17.6%	M } Free C2 }	*
II. From 1 December to 31 March	17.6% + £0.2755 per 100kg	M £0.2755 per 100kg C1 17.6% C2 Free	*
<b>C. Cherries :</b>			
I. From 1 May to 15 July :			
a) From 1 May to 31 May	2% + 12% or 2.40UA per 100kg †	M 2% C1 12% or 2.40UA per 100kg † C2 Free	*
b) From 1 June to 15 July	£0.7348 per 100kg, + 12% or 2.40UA per 100kg †	M £0.7348 per 100kg C1 12% or 2.40UA per 100kg † C2 Free	*
II. From 16 July to 30 April :			
a) From 16 July to 15 August	12% + £0.7348 per 100kg	M £0.7348 per 100kg C1 12% C2 Free	*
b) From 16 August to 30 April	14%	M 2% C1 12% C2 Free	*
<b>D. Plums :</b>			
I. From 1 July to 30 September	£0.3287 per 100kg, + 12% or 2.40UA per 100kg †	M £0.3287 per 100kg C1 12% or 2.40UA per 100kg † C2 Free	*
II. From 1 October to 30 June :			
a) From 1 October to 31 October	8% + £0.3287 per 100kg	M £0.3287 per 100kg C1 8% C2 Free	*
b) From 1 November to 15 June	9.2%	M 1.2% C1 8% C2 Free	*
c) From 16 June to 30 June	8% + £0.3287 per 100kg	M £0.3287 per 100kg C1 8% C2 Free	*
<b>E. Other</b>	12%	M } Free C2 }	—
<b>08.08 BERRIES, FRESH :</b>			
<b>A. Strawberries :</b>			
I. From 1 May to 31 July :			
a) From 1 May to 31 May	2% + 12.8% or 2.40UA per 100kg †	M 2% C1 12.8% or 2.40UA per 100kg † C2 Free	—
b) From 1 June to 9 June	£0.7348 per 100kg, + 12.8% or 2.40UA per 100kg †	M £0.7348 per 100kg C1 12.8% or 2.40UA per 100kg † C2 Free	—

\* In certain conditions a Customs duty having the effect of a countervailing duty is provided for.

† Whichever is the greater.

08.08-08.10

Section II

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
08.08 A.1.—continued			
c) From 10 June to 31 July	£1-1023 per 100kg, + 12.8% or 2.40UA per 100kg †	M £1-1023 per 100kg C1 12.8% or 2.40UA per 100kg † C2 Free	—
II. From 1 August to 30 April	13.2%	M 2% C1 11.2% C2 Free	—
B. Cranberries	Free	Free	—
C. Bilberries	3.2%	M } Free C2 }	—
D. Raspberries, black currants and red currants :			
I. Raspberries :			
a) From 1 July to 31 August	11%	M 2% C1 8.8% C2 Free	—
b) From 1 September to 30 June	9.8%	M 1% C1 8.8% C2 Free	—
II. Other :			
a) From 16 June to 31 August	8.8% + £0-7348 per 100kg	M £0-7348 per 100kg C1 8.8% C2 Free	—
b) From 1 September to 15 June	11%	M 2% C1 8.8% C2 Free	—
E. Papaws	2.4%	M } Free C2 }	—
F. Other :			
I. White currants :			
a) From 16 June to 31 August	9.6% + £0-7348 per 100kg	M £0-7348 per 100kg C1 9.6% C2 Free	—
b) From 1 September to 15 June	11.6%	M 2% C1 9.6% C2 Free	—
II. Gooseberries :			
a) From 1 May to 31 July	9.6% + £0-3673 per 100kg	M £0-3673 per 100kg C1 9.6% C2 Free	—
b) From 1 August to 30 April	10.6%	M 1% C1 9.6% C2 Free	—
III. Loganberries :			
a) From 1 July to 31 August	11.6%	M 2% C1 9.6% C2 Free	—
b) From 1 September to 30 June	10.6%	M 1% C1 9.6% C2 Free	—
IV. Other	9.6%	M } Free C2 }	—
08.09 OTHER FRUIT, FRESH	8.8%	M } Free C2 }	—
08.10 FRUIT (WHETHER OR NOT COOKED), PRESERVED BY FREEZING, NOT CONTAINING ADDED SUGAR :			
A. Strawberries, raspberries, black currants, red currants, bilberries, blackberries (brambleberries), mulberries and cloudberries :			
I. Strawberries	14.4% + £0-2952 per 100kg	M £0-2952 per 100kg C1 14.4% C2 Free	—
II. Bilberries	14.4%	M } Free C2 }	—

† Whichever is the greater.

## Section II

08.10-08.11

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>08.10 A.—continued</b>			
III. Other	17.4%	M 3% C1 14.4% C2 Free	—
<b>B. Other :</b>			
I. Apples :			
a) Pulp	16%, + whichever is the less of 3% or £0.0688 per 100kg	M £0.0688 per 100kg or 3%, whichever is the less C1 16% C2 Free	—
b) Other	16%, + whichever is the less of 5% or £0.0688 per 100kg	M £0.0688 per 100kg or 5%, whichever is the less C1 16% C2 Free	—
II. Grapefruit ; pulp, not containing the peel, of oranges or the fruits falling within subheading 08.02 B.	16%	M } Free C2 }	—
III. Other	19%	M 3% C1 16% C2 Free	—
<b>08.11 FRUIT PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION :</b>			
<b>A. Apricots :</b>			
I. Pulp	14.8%	M 2% C1 12.8% C2 Free	—
II. Other	16%	M 3% C1 12.8% C2 Free	—
<b>B. Oranges :</b>			
I. Pulp not containing the peel	12.8%	M } Free C2 }	—
II. Comminuted entire	12.8%	M } Free C2 }	—
III. Pulp, containing the peel, not in brine	14.8%	M 2% C1 12.8% C2 Free	—
<b>IV. Other :</b>			
a) In brine	12.8%	M } Free C2 }	—
b) Otherwise preserved	15.3%	M 2.5% C1 12.8% C2 Free	—
<b>C. Papaws</b>	7.4%	M 3% C1 4.4% C2 Free	—
<b>D. Bilberries</b>	6.4%	M } Free C2 }	—
<b>E. Other :</b>			
I. Apples :			
a) Pulp	8.8%, + whichever is the less of 3% or £0.0688 per 100kg	M £0.0688 per 100kg or 3%, whichever is the less C1 8.8% C2 Free	—
b) Other	8.8%, + whichever is the less of 5% or £0.0688 per 100kg	M £0.0688 per 100kg or 5%, whichever is the less C1 8.8% C2 Free	—
II. Nuts	8.8%	M } Free C2 }	—
III. Cherries	8.8%	M } Free C2 }	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>08.11 E.—continued</b>			
<b>IV. Citrus fruits :</b>			
a) Grapefruit ; pulp, not containing the peel, of the fruits falling within subheading 08.02 B.	8.8%	M } Free C2 }	—
b) Lemons and the fruits falling within subheading 08.02 B., comminuted entire	8.8%	M } Free C2 }	—
c) Other :			
1. In brine	8.8%	M } Free C2 }	—
2. Otherwise preserved	11%	M 2.5% C1 8.8% C2 Free	—
<b>V. Strawberries</b>	8.8% + £0.2952 per 100kg	M £0.2952 per 100kg C1 8.8% C2 Free	—
<b>VI. Blackberries, currants, gooseberries, loganberries, pears, plums (including bullace, damsons, greengages and mirabelles), raspberries ; mixtures containing any of these fruits or apples or strawberries</b>	11.8%	M 3% C1 8.8% C2 Free	—
<b>VII. Other</b>	11.8%	M 3% C1 8.8% C2 Free	—
<b>08.12 FRUIT, DRIED, OTHER THAN THAT FALLING WITHIN HEADING No. 08.01, 08.02, 08.03, 08.04 OR 08.05 :</b>			
<b>A. Apricots :</b>			
I. Pulp	7.6%	M 2% C1 5.6% C2 Free	—
II. Other	5.6% + £0.1574 per 100kg	M £0.1574 per 100kg C1 5.6% C2 Free	—
<b>B. Peaches, including nectarines</b>	5.6%	M } Free C2 }	—
<b>C. Prunes</b>	12.8%	M } Free C2 }	—
<b>D. Apples and pears</b>	6.4%	M } Free C2 }	—
<b>E. Papaws</b>	4.4%	M 2% C1 2.4% C2 Free	—
<b>F. Fruit salads :</b>			
I. Not containing prunes :			
a) Consisting of apples, pears, peaches and nectarines, with or without bilberries	6.4%	M } Free C2 }	—
b) Other	8.4%	M 2% C1 6.4% C2 Free	—
II. Containing prunes :			
a) Consisting of prunes with apples, pears, peaches and nectarines, with or without bilberries	9.6%	M } Free C2 }	—
b) Other	11.6%	M 2% C1 9.6% C2 Free	—
<b>G. Other :</b>			
I. Bilberries	4.8%	M } Free C2 }	—
II. Other	6.8%	M 2% C1 4.8% C2 Free	—
<b>08.13 PEEL OF MELONS AND CITRUS FRUIT, FRESH, FROZEN, DRIED, OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS</b>	1.6%	M } Free C2 }	—

## 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 falling within the same heading are to be classified in that heading and, if that heading contains subheadings, under the subheading applicable to the constituent bearing the highest rate of duty, this rate being chargeable on the whole mixture ;
- (b) Mixtures of two or more of the products falling within different headings are to be classified under heading No. 09.10.

- The addition of other substances to the products of headings Nos. 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided that the resulting mixtures retain the essential character of the goods falling in those headings. Otherwise such mixtures are not classified in this Chapter ; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.04.
2. This Chapter does not cover :
- (a) Sweet peppers, unground (Chapter 7) ; or
- (b) Cubeb pepper (*Piper cubeba*) and other products of heading No. 12.07.

Tariff Heading	Full Rate of Duty
<b>09.01 COFFEE, WHETHER OR NOT ROASTED OR FREED OF CAFFEINE ; COFFEE HUSKS AND SKINS ; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION :</b>	
<b>A. Coffee :</b>	
<b>I. Unroasted :</b>	
a) Not freed of caffeine	7%
b) Freed of caffeine	13%
<b>II. Roasted :</b>	
a) Not freed of caffeine	15%
b) Freed of caffeine	18%
<b>B. Husks and skins</b>	13%
<b>C. Coffee substitutes containing coffee in any proportion</b>	18%
<b>09.02 TEA :</b>	
<b>A. In immediate packings of a net capacity not exceeding 3kg</b>	5%
<b>B. Other</b>	Free
<b>09.03 MATÉ</b>	Free
<b>09.04 PEPPER OF THE GENUS <i>PIPER</i> ; PIMENTO OF THE GENUS <i>CAPSICUM</i> OR THE GENUS <i>PIMENTA</i> :</b>	
<b>A. Neither crushed nor ground :</b>	
<b>I. Pepper :</b>	
* a) For the industrial manufacture of essential oils or resinoids	Free
b) Other	10%
<b>II. Pimento :</b>	
* a) Of the genus <i>Capsicum</i> , for the manufacture of capsin or <i>Capsicum</i> oleoresin dyes	Free
* b) For the industrial manufacture of essential oils or resinoids	Free
c) Other	10%
<b>B. Crushed or ground :</b>	
<b>I. Pimento of the genus <i>Capsicum</i></b>	12%
<b>II. Other</b>	12-5%
<b>09.05 VANILLA</b>	11-5%

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

09.06-09.10

Section II

Tariff Heading	Full Rate of Duty
<b>09.06 CINNAMON AND CINNAMON-TREE FLOWERS :</b>	
<b>A. Ground</b>	10%
<b>B. Other</b>	8%
<b>09.07 CLOVES (WHOLE FRUIT, CLOVES AND STEMS)</b>	15%
<b>09.08 NUTMEG, MACE AND CARDAMOMS :</b>	
<b>A. Neither crushed nor ground :</b>	
* I. For the industrial manufacture of essential oils or resinoids	Free
<b>II. Other :</b>	
a) Nutmeg	10%
b) Other	Free
<b>B. Crushed or ground :</b>	
I. Nutmeg	12%
II. Mace	8%
III. Cardamoms	Free
<b>09.09 SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN, CARAWAY AND JUNIPER :</b>	
<b>A. Neither crushed nor ground :</b>	
I. Aniseed	5%
II. Badian seed	23%
III. Seeds of fennel, coriander, cumin, caraway and juniper :	
* a) For the industrial manufacture of essential oils or resinoids	Free
b) Other :	
1. Coriander seed	Free
2. Other	5%
<b>B. Crushed or ground :</b>	
I. Badian seed	26%
II. Coriander seed	Free
III. Other	10%
<b>09.10 THYME, SAFFRON AND BAY LEAVES; OTHER SPICES :</b>	
<b>A. Thyme :</b>	
I. Neither crushed nor ground:	
a) Wild thyme ( <i>thymus serpyllum</i> )	Free
b) Other	14%
II. Crushed or ground	17%
<b>B. Bay leaves</b>	14%
<b>C. Saffron :</b>	
I. Neither crushed nor ground	16%
II. Crushed or ground	19%
<b>D. Ginger</b>	Free
<b>E. Turmeric (<i>curcuma</i>) ; fenugreek seed</b>	Free
<b>F. Other spices, including the mixtures referred to in Note 1(b) to this Chapter :</b>	
I. Neither crushed nor ground	20%
II. Crushed or ground :	
a) Curry powder and paste	Free
b) Other	25%

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

## Section II

10.01-10.05

## Chapter 10

## CEREALS

## NOTE

Headings in this Chapter, except heading No. 10.06, are to be taken not to apply to grains which have been ground to remove the husk or pericarp or otherwise worked. Heading

No. 10.06 is to be taken to apply to unworked rice and also rice, husked, glazed, polished or broken, but not otherwise worked.

## ADDITIONAL NOTES

1. The term "durum wheat", as used in subheading 10.01 B., shall be taken to mean wheat of the "triticum durum" species and the hybrids derived from the interspecific crossing of "triticum durum" with the same number of chromosomes as that species. Durum wheat thus defined must be of a colour ranging from amber-yellow to brown and show a translucent horn-like vitreous fracture.
2. The following terms shall have the meanings hereunder assigned to them :
  - (a) "Round grain rice" (10.06 A. I. a), A.II.a), B. I. a) and B. II. a)): rice, the grains of which are of a length not exceeding 5.2mm and of a length/width ratio of less than 2;
  - (b) "Long grain rice" (10.06 A. I. b), A. II. b), B. I. b) and B. II. b)): rice, the grains of which are of a length exceeding 5.2mm;
  - (c) "Paddy rice" (10.06 A. I.): rice which has retained its husk after threshing;
  - (d) "Husked rice" (10.06 A. II.): paddy rice from which only the husk has been removed. Examples of rice falling within this definition are those with the commercial descriptions "brown rice", "cargo rice", "loonzain" and "riso sbramato";
  - (e) "Semi-milled rice" (10.06 B. I.): paddy rice from which the husk, part of the germ, and the whole or part of the outer layers of the pericarp, but not the inner layers, have been removed;
  - (f) "Wholly milled rice" (10.06 B. II.): rice from which the husk, the whole of the outer and inner layers of the pericarp, the whole of the germ in the case of long or semi-long grain rice, and at least part thereof in the case of round grain rice, have been removed, but in which longitudinal white striations may remain on not more than 10% of the grains;
  - (g) "Broken rice" (10.06 C.): grain fragments the length of which does not exceed three quarters of the average length of the whole grain.
3. Levies applicable to mixtures of cereals :
  - A. The levy applicable to mixtures composed of two of the cereals falling within headings Nos. 10.01 to 10.05 and 10.07 shall be that applicable;
  - B. Where a mixture is composed of more than two of the cereals falling within headings Nos. 10.01 to 10.05 and 10.07, and where several cereals each represent more than 10% of the weight of the mixture, the levy applicable to the mixture shall be the highest of the levies applicable to such cereals, even when the amount of the levy is the same for two or more of the cereals. Where a single cereal represents more than 10% of the weight of the mixture, the levy to be applied shall be that applicable to such cereal.
  - C. The levy applicable to mixtures composed of the cereals falling within headings Nos. 10.01 to 10.05 and 10.07 and not governed by the above rules shall be the higher or highest of the levies applicable to the cereals composing the mixture concerned, even when the amount of the levy is the same for two or more of the cereals.
  - D. The levy applicable to mixtures composed of one or more of the cereals falling within headings Nos. 10.01 to 10.05 and 10.07 and of one or more of the products falling within heading No. 10.06 shall be that applicable to the component cereal or product liable to the higher or highest levy.
  - E. The levy applicable to mixtures composed of rice of heading No. 10.06 classifiable under several different processing groups or stages, or of rice classifiable under one or more different processing groups or stages and of broken rice, shall be that applicable :
    - (a) to the component predominating by weight, when that component represents at least 90% of the weight of the mixture;
    - (b) to the component liable to the higher or highest levy, when no component represents at least 90% of the weight of the mixture.
  - F. Where this method of assessing the levy cannot be applied, the levy to be applied to such mixtures shall be that determined by the tariff classification of the mixtures.

Tariff Heading	Full Rate of Duty	Additional Charge
<b>10.01 WHEAT AND MESLIN (MIXED WHEAT AND RYE) :</b>		
A. Common wheat, and meslin	Free	L
B. Durum wheat	Free	L
<b>10.02 RYE</b>	Free	L
<b>10.03 BARLEY</b>	Free	L
<b>10.04 OATS</b>	Free	L
<b>10.05 MAIZE :</b>		
A. Hybrid, for sowing	Free	*
B. Other	Free	L

\* In certain conditions a Customs duty having the effect of a countervailing duty is provided for.

10.06-10.07

Section II

Tariff Heading	Full Rate of Duty	Additional Charge
<b>10.06 RICE :</b>		
<b>A. Paddy rice ; husked rice :</b>		
I. Paddy rice :		
a) Round grain	Free	L
b) Long grain	Free	L
II. Husked rice :		
a) Round grain	Free	L
b) Long grain	Free	L
<b>B. Semi-milled or wholly milled rice :</b>		
I. Semi-milled rice :		
a) Round grain	Free	L
b) Long grain	Free	L
II. Wholly milled rice :		
a) Round grain	Free	L
b) Long grain	Free	L
<b>C. Broken rice</b>	Free	L
<b>10.07 BUCKWHEAT, MILLET, CANARY SEED AND GRAIN SORGHUM ; OTHER CEREALS :</b>		
<b>A. Buckwheat</b>	Free	L
<b>B. Millet</b>	Free	L
<b>C. Grain sorghum</b>	Free	L
<b>D. Other</b>	Free	L

## Chapter II

## PRODUCTS OF THE MILLING INDUSTRY ; MALT AND STARCHES ; GLUTEN ; INULIN

## NOTES

## 1. This Chapter does not cover :

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

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

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

Otherwise, they fall to be classified in heading No. 23.02.

However, germ of cereals, whole, rolled, flaked or ground, falls in all cases within heading No. 11.02.

- (B) Products falling within this Chapter under the above provisions shall be classified in heading No. 11.01 (cereal flours) if the percentage passing through a silk gauze or man-made textile sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned. Otherwise, they fall to be classified in heading No. 11.02.

Cereal (1)	Starch content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (4)	500 micrometres (5)
Wheat and rye	45%	2.5%	80%	—
Barley ... ..	45%	3%	80%	—
Oats ... ..	45%	5%	80%	—
Maize and sorghum	45%	2%	—	90%
Rice ... ..	45%	1.6%	80%	—
Buckwheat ...	45%	4%	80%	—
Other cereals	45%	2%	50%	—

## ADDITIONAL NOTES

1. For the purposes of subheading 11.02 A., the expression "cereal groats and cereal meal" means products obtained by fragmentation of cereal grains, of which :
- (a) in the case of maize products, at least 95% by weight passes through a silk gauze or man-made textile sieve with an aperture of 2mm ;
- (b) in the case of other cereal products, at least 95% by weight passes through a silk gauze or man-made textile sieve with an aperture of 1.25mm.
2. Products from the milling of the cereals of this Chapter which have been pelleted either directly by compression or by the addition of a binder in a proportion of up to 3% by weight are to be classified in subheading 11.02 F.

Tariff Heading	Full Rate of Duty	Additional Charge
<b>11.01 CEREAL FLOURS :</b>		
<b>A. Wheat or meslin flour</b>	Free	L
<b>B. Rye flour</b>	Free	L
<b>C. Barley flour</b>	Free	L
<b>D. Oat flour</b>	Free	L
<b>E. Maize flour :</b>		
I. Of a fat content not exceeding 1.5% by weight	Free	L
II. Other	Free	L
<b>F. Rice flour</b>	Free	L
<b>G. Other</b>	Free	L

Tariff Heading	Full Rate of Duty	Additional Charge
<b>11.02 CEREAL GROATS AND CEREAL MEAL ; OTHER WORKED CEREAL GRAINS (FOR EXAMPLE, ROLLED, FLAKED, POLISHED, PEARLED OR KIBBLED BUT NOT FURTHER PREPARED), EXCEPT, HUSKED, GLAZED, POLISHED OR BROKEN RICE; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND :</b>		
<b>A. Cereal groats and cereal meal :</b>		
<b>I. Wheat :</b>		
a) Durum wheat	Free	L
b) Common wheat	Free	L
<b>II. Rye</b>	Free	L
<b>III. Barley</b>	Free	L
<b>IV. Oats</b>	Free	L
<b>V. Maize :</b>		
a) Of a fat content not exceeding 1.5% by weight :		
* 1. For the brewing industry	Free	L
2. Other	Free	L
b) Other	Free	L
<b>VI. Rice</b>	Free	L
<b>VII. Other</b>	Free	L
<b>B. Hulled grains (shelled or husked), whether or not sliced or kibbled :</b>		
<b>I. Barley and oats :</b>		
a) Hulled (shelled or husked) :		
1. Barley	Free	L
2. Oats :		
aa) Clipped oats	Free	L
bb) Other	Free	L
b) Hulled and sliced or kibbled ("Grütze" or "grutten") :		
1. Barley	Free	L
2. Oats	Free	L
<b>II. Other cereals :</b>		
a) Wheat	Free	L
b) Rye	Free	L
c) Maize	Free	L
d) Other	Free	L

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

## Section II

11.02

<i>Tariff Heading</i>	<i>Full Rate of Duty</i>	<i>Additional Charge</i>
11.02—continued		
<b>C. Pearled grains :</b>		
I. Wheat	Free	L
II. Rye	Free	L
III. Barley	Free	L
IV. Oats	Free	L
V. Maize	Free	L
VI. Other	Free	L
<b>D. Grains not otherwise worked than kibbled :</b>		
I. Wheat	Free	L
II. Rye	Free	L
III. Barley	Free	L
IV. Oats	Free	L
V. Maize	Free	L
VI. Other	Free	L
<b>E. Rolled grains ; flaked grains :</b>		
I. Barley and oats :		
a) Rolled :		
1. Barley	Free	L
2. Oats	Free	L
b) Flaked :		
1. Barley	Free	L
2. Oats	Free	L
II. Other cereals :		
a) Wheat	Free	L
b) Rye	Free	L
c) Maize	Free	L
d) Other :		
1. Flaked rice	Free	L
2. Other	Free	L

11.02-11.07

Section II

Tariff Heading	Full Rate of Duty	Additional Charge
<b>11.02—continued</b>		
<b>F. Pellets :</b>		
I. Wheat	Free	L
II. Rye	Free	L
III. Barley	Free	L
IV. Oats	Free	L
V. Maize	Free	L
VI. Rice	Free	L
VII. Other	Free	L
<b>G. Germ of cereals, whole, rolled, flaked or ground :</b>		
I. Wheat	Free	L
II. Other	Free	L
<b>11.03 FLOURS OF THE LEGUMINOUS VEGETABLES FALLING WITHIN HEADING No. 07.05 :</b>		
A. Of peas, beans or lentils	12%	—
B. Other	12%	—
<b>11.04 FLOURS OF THE FRUITS FALLING WITHIN ANY HEADING IN CHAPTER 8 :</b>		
A. Of bananas	17%	—
B. Other	13%	—
<b>11.05 FLOUR, MEAL AND FLAKES OF POTATO</b>	19%	—
<b>11.06 FLOUR AND MEAL OF SAGO AND OF MANIOC, ARROWROOT, SALEP AND OTHER ROOTS AND TUBERS FALLING WITHIN HEADING No. 07.06 :</b>		
A. Denatured	Free	L
B. Other :		
* I. For the manufacture of starches	Free	L
II. Other	Free	L
<b>11.07 MALT, ROASTED OR NOT :</b>		
A. Unroasted :		
I. Obtained from wheat :		
a) In the form of flour	Free	L
b) Other	Free	L
II. Other :		
a) In the form of flour	Free	L
b) Other	Free	L
B. Roasted	Free	L

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

## Section II

11.08-11.09

Tariff Heading	Full Rate of Duty	Additional Charge
<b>11.08 STARCHES ; INULIN :</b>		
<b>A. Starches :</b>		
I. Malze starch	Free	L
II. Rice starch	Free	L
III. Wheat starch	Free	L
IV. Potato starch	Free	L
V. Other	Free	L
<b>B. Inulin</b>	30%	—
<b>11.09 WHEAT GLUTEN, WHETHER OR NOT DRIED</b>	Free	L

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

## NOTES

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

Tariff Heading	Full Rate of Duty	Additional Charge
<b>12.01 OIL SEEDS AND OLEAGINOUS FRUIT, WHOLE OR BROKEN :</b>		
A. For sowing	Free	*
B. Other	Free	*
<b>12.02 FLOURS OR MEALS OF OIL SEEDS OR OLEAGINOUS FRUIT, NON-DEFATTED (EXCLUDING MUSTARD FLOUR) :</b>		
A. Of soya beans	8%	*
B. Other	Free	*
<b>12.03 SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING :</b>		
A. Beet seeds	13%	—
B. Forest-tree seeds	Free	—
C. Grass and other herbage seeds :		
I. Meadow fescue ( <i>Festuca pratensis</i> ) seed ; vetch seed ; seeds of the genus <i>Poa</i> ( <i>Poa palustris</i> , <i>Poa trivialis</i> , <i>Poa pratensis</i> ) ; rye-grass ( <i>Lolium perenne</i> , <i>Lolium multiflorum</i> ) ; timothy grass ( <i>Phleum pratense</i> ) ; red fescue ( <i>Festuca rubra</i> ) ; cocksfoot grass ( <i>Dactylis glomerata</i> ) ; bent grass ( <i>Agrostis</i> )	6%	—
II. Clover ( <i>Trifolium</i> sp.p.)	4%	—
III. Other	5%	—
D. Flower seeds ; kohlrabi seeds ( <i>Brassica oleracea</i> , <i>caulorapa</i> and <i>gongylodes</i> varieties)	8%	—
E. Other	10%	—
<b>12.04 SUGAR BEET, WHOLE OR SLICED, FRESH, DRIED OR POWDERED ; SUGAR CANE :</b>		
A. Sugar beet :		
I. Fresh	Free	L
II. Dried or powdered	Free	L
B. Sugar cane	Free	L
<b>12.05 CHICORY ROOTS, FRESH OR DRIED, WHOLE OR CUT, UNROASTED</b>	2%	—
<b>12.06 HOP CONES AND LUPULIN</b>	9%	—

\* In certain conditions the charging of a compensatory amount is provided for.  
 1.7.77

## Section II

12.07-12.10

Tariff Heading	Full Rate of Duty	Additional Charge
12.07 PLANTS AND PARTS (INCLUDING SEEDS AND FRUIT) OF TREES, BUSHES, SHRUBS OR OTHER PLANTS, BEING GOODS OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY, OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHOLE, CUT, CRUSHED, GROUND OR POWDERED :		
A. Pyrethrum (flowers, leaves, stems, peel and roots)	3%	—
B. Liquorice roots	2%	—
C. Tonquin beans	3%	—
D. Other	Free	—
12.08 LOCUST BEANS, FRESH OR DRIED, WHETHER OR NOT KIBBLED OR GROUND, BUT NOT FURTHER PREPARED ; FRUIT KERNELS AND OTHER VEGETABLE PRODUCTS OF A KIND USED PRIMARILY FOR HUMAN FOOD, NOT FALLING WITHIN ANY OTHER HEADING :		
A. Locust beans	8%	—
B. Locust bean seeds :		
I. Not decorticated, crushed or ground	2%	—
II. Other	9%	—
C. Apricot, peach and plum stones, and kernels thereof	4%	—
D. Other	Free	—
12.09 CEREAL STRAW AND HUSKS, UNPREPARED, OR CHOPPED BUT NOT OTHERWISE PREPARED	Free	—
12.10 MANGOLDS, SWEDES, FODDER ROOTS ; HAY, LUCERNE, CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS :		
A. Mangolds, swedes and other fodder roots	9%	—
B. Other	Free	—

**RAW VEGETABLE MATERIALS OF A KIND SUITABLE FOR USE IN DYEING OR IN TANNING ; LACS ; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS**

## NOTE

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

- (a) Liquorice extract containing more than 10% by weight of sucrose or when put up as confectionery (heading No. 17.04);  
 (b) Malt extract (heading No. 19.01);  
 (c) Extracts of coffee, tea or maté (heading No. 21.02);  
 (d) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Chapter 22);

- (e) Camphor, glycyrrhizin and other products of headings Nos. 29.13 and 29.41;  
 (f) Medicaments falling within heading No. 30.03 or blood-grouping reagents (heading No. 30.05);  
 (g) Tanning or dyeing extracts (heading No. 32.01 or 32.04);  
 (h) Essential oils, concretes, absolutes and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05); or  
 (j) Rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).

Tariff Heading	Rate of Duty	
	Full	Preferential
<b>13.01 RAW VEGETABLE MATERIALS OF A KIND USED PRIMARILY IN DYEING OR IN TANNING</b>	Free	†
<b>13.02 SHELLAC, SEED LAC, STICK LAC AND OTHER LACS ; NATURAL GUMS, RESINS, GUM-RESINS AND BALSAMS :</b>		
<b>A. Conifer resins</b>	0-5%	†
<b>B. Other</b>	Free	†
<b>13.03 VEGETABLE SAPS AND EXTRACTS ; PECTIC SUBSTANCES, PECTINATES AND PECTATES ; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, DERIVED FROM VEGETABLE PRODUCTS :</b>		
<b>A. Vegetable saps and extracts :</b>		
<b>I. Opium</b>	Free	†
<b>II. Aloes and manna</b>	Free	†
<b>III. Of quassia amara</b>	1-5%	†
<b>IV. Of liquorice</b>	5%	†
<b>V. Of pyrethrum and of the roots of plants containing rotenone</b>	5%	†
<b>VI. Of hops</b>	5%	†
<b>VII. Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations</b>	5%	†
<b>VIII. Other :</b>		
<b>a) Medicinal</b>	2-5%	†
<b>b) Other</b>	Free	†
<b>B. Pectic substances, pectinates and pectates :</b>		
<b>I. Dry :</b>		
<b>a) Pectic substances and pectinates</b>	19-22%*	M } Free C2 }
<b>b) Other</b>	24%	†
<b>II. Other :</b>		
<b>a) Pectic substances and pectinates</b>	11-22%†	M } Free C2 }
<b>b) Other</b>	14%	†
<b>C. Agar-agar and other mucilages and thickeners, derived from vegetable products :</b>		
<b>I. Agar-agar</b>	2-5%	†
<b>II. Mucilages and thickeners extracted from locust beans or locust bean seeds</b>	3%	†
<b>III. Other</b>	Free	†

\* " E " rate 13-4% for Portugal.

† " E " rate 7-8% for Portugal.

‡ This item is already fully aligned with the CCT.

## Chapter 14

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

Tariff Heading	Full Rate of Duty
14.01 VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, CEREAL STRAW, CLEANED, BLEACHED OR DYED, OSIER, REEDS, RUSHES, RATTANS, BAMBOOS, RAFFIA AND LIME BARK) :	
A. Osier :	
I. Not peeled, split or otherwise prepared	Free
II. Other	2%
B. Cereal straw, cleaned, bleached or dyed	1%
C. Other	Free
14.02 VEGETABLE MATERIALS, WHETHER OR NOT PUT UP ON A LAYER OR BETWEEN TWO LAYERS OF OTHER MATERIAL, OF A KIND USED PRIMARILY AS STUFFING OR AS PADDING (FOR EXAMPLE, KAPOK, VEGETABLE HAIR AND EEL-GRASS)	Free
14.03 VEGETABLE MATERIALS OF A KIND USED PRIMARILY IN BRUSHES OR IN BROOMS (FOR EXAMPLE, SORGHO, PIASSAVA, COUCH-GRASS AND ISTLE), WHETHER OR NOT IN BUNDLES OR HANKS	Free
14.04 HARD SEEDS, PIPS, HULLS AND NUTS, OF A KIND USED FOR CARVING (FOR EXAMPLE, COROZO AND DOM)	Free
14.05 VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	Free

## Section III

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

## Chapter 15

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

## NOTES

1. This Chapter does not cover:
- Pig fat or poultry fat of heading No. 02.05;
  - Cocoa butter (fat or oil) (heading No. 18.04);
  - Greaves (heading No. 23.01) and residues of heading No. 23.04;
  - Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI; or
  - Factice derived from oils (heading No. 40.02).
2. Soapstocks, oil foots and dregs, stearin, woolgrease and glycerol residues are to be taken to fall in heading No. 15.17.

## ADDITIONAL NOTES

1. For the purposes of heading No. 15.07:
- Fixed vegetable oils, fluid or solid, obtained by pressure, shall be considered as "crude" if they have undergone no other processing than:
    - decentration within the normal time limits
    - centrifugation or filtration, provided that, in order to separate the oils from their solid constituents, only mechanical force, such as gravity, pressure or centrifugal force, has been employed (excluding any absorption filtering process or any other physical or chemical process).
  - Fixed vegetable oils, fluid or solid, obtained by extraction shall continue to be considered as "crude" when they cannot be distinguished, by their colour, odour or taste, nor by recognised special analytical properties, from vegetable oils and fats obtained by pressure.
  - The expression "crude oils" shall be taken to extend to de-gummed soya bean oil and to cotton seed oil from which the gossypol has been removed.
2. A. For the purposes of subheading 15.07A, "olive oil" means oil derived solely from the treatment of olives, excluding re-esterified olive oil and mixtures of olive oil with other oils.
- Subheading 15.07 A.1. a) covers olive oil obtained by refining virgin olive oil, whether or not blended with virgin olive oil, and having the following characteristics:
    - a free fatty acid content, expressed as oleic acid, not exceeding 3%;
    - a  $K_{270}$  extinction coefficient (absorption under a thickness of 1 cm of a solution of 1 g of oil per 100 ml in iso-octane (2, 2, 4-trimethylpentane) at a wavelength of 270 nm), higher than 0.25 but not higher than 1.10 and, after treatment of the sample of oil with activated alumina, higher than 0.11;
    - an extinction coefficient variation, in the 270nm range, higher than 0.01 but not higher than 0.16. This variation is defined by:
 
$$K = K_m - 0.5(K_m - 4 + K_m + 4)$$
 where  $K_m$  is the extinction coefficient at the wavelength of the maximum of the absorption curve in the 270 nm range, and  $K_m - 4$  and  $K_m + 4$  are the extinction coefficients at wavelengths 4nm lower and higher, respectively, than that of  $K_m$ ;
    - no positive reaction of oils from olive residues.
- C. Subheading 15.07 A.1. b) covers olive oil having:
- the characteristics mentioned in paragraphs 2B(a) to (c) and a positive reaction of oils from olive residues; or
  - the characteristics mentioned in paragraph 2B(c) and a  $K_{270}$  extinction coefficient higher than 1.10 but not higher than 2.00, and an extinction coefficient variation in the 270 nm range not higher than 0.20.
- D. For the purposes of subheadings 15.07 A.1. a) and 15.07 A.1. b), "virgin olive oil" means natural olive oil obtained exclusively by mechanical processes, including pressure, apart from mixtures with olive oil obtained otherwise, and having the following characteristics:
- a  $K_{270}$  extinction coefficient after treatment of the sample of oil on activated alumina, not higher than 0.11;
    - in exceptional cases certain oils of high acidity, after being passed over activated alumina, may have a  $K_{270}$  extinction coefficient higher than 0.11. In such cases, after neutralisation and decolourisation in the laboratory, they must have the characteristics of the oils falling within subheading 15.07 A.1. a) of the Common Customs Tariff;
  - an extinction coefficient variation, in the 270 nm range, not higher than 0.01;
  - no positive reaction of oils from olive residues.
3. Subheading 15.17A. does not cover:
- residues resulting from the treatment of fatty substances containing oil having an iodine index, determined by the Wijs method, without catalyst, lower than 70 or higher than 100;
  - residues resulting from the treatment of fatty substances containing oil having an iodine index not lower than 70 nor higher than 100, of which the peak area representing the retention volume of  $\beta$ -sitosterol, determined in accordance with the provisions in Annex II of the Regulation mentioned in Additional Note 4 below, is less than 93% of the total sterol peak areas.
4. The analytical methods to be used for determining the characteristics of the products mentioned above are those specified in Annexes I and II to Regulation (EEC) No. 618/72.

Tariff Heading	Full Rate of Duty	Additional Charge
<b>15.01 LARD, OTHER PIG FAT AND POULTRY FAT, RENDERED OR SOLVENT-EXTRACTED:</b>		
<b>A. Lard and other pig fat:</b>		
* I. For industrial uses other than the manufacture of foodstuffs for human consumption	Free	L
II. Other	Free	L
<b>B. Poultry fat</b>	Free	L

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

## Section III

15.02-15.07

Tariff Heading	Full Rate of Duty	Additional Charge
<b>15.02 FATS OF BOVINE CATTLE, SHEEP OR GOATS, UNRENDERED; RENDERED OR SOLVENT-EXTRACTED FATS (INCLUDING "premier jus") OBTAINED FROM THOSE UNRENDERED FATS:</b>		
† A. For industrial uses other than the manufacture of foodstuffs for human consumption	Free	—
B. Other:		
I. Unrendered fats of bovine cattle; rendered or solvent-extracted fats (including "premier jus") obtained from those fats	7%	—
II. Unrendered fats of sheep; rendered or solvent-extracted fats (including "premier jus") obtained from those fats	7%	—
III. Other	7%	—
<b>15.03 LARD STEARIN, OLEOSTEARIN AND TALLOW STEARIN; LARD OIL, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR PREPARED IN ANY WAY:</b>		
A. Lard stearin and oleostearin:		
† I. For industrial uses	Free	—
II. Other	8%	—
† B. Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption	4%	—
C. Other	12%	—
<b>15.04 FATS AND OILS, OF FISH AND MARINE MAMMALS, WHETHER OR NOT REFINED:</b>		
A. Fish-liver oil:		
I. Of a vitamin A content not exceeding 2,500 international units per gramme	6%	*
II. Other	Free	*
B. Whale oil and oils of other cetaceans	Free	*
C. Other	Free	*
<b>15.05 WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN):</b>		
A. Wool grease, crude	5%	—
B. Other	6.5%	—
<b>15.06 OTHER ANIMAL OILS AND FATS (INCLUDING NEAT'S-FOOT OIL AND FATS FROM BONES OR WASTE)</b>	2.5%	—
<b>15.07 FIXED VEGETABLE OILS, FLUID OR SOLID, CRUDE, REFINED OR PURIFIED:</b>		
A. Olive oil:		
I. Having undergone a refining process:		
a) Obtained by refining virgin olive oil, whether or not blended with virgin olive oil	Free	L
b) Other	Free	L
II. Other:		
a) Virgin olive oil	Free	L
b) Other	Free	L
B. China-wood and officinal oils; myrtle wax and Japan wax	3%	*

\* In certain conditions the charging of a compensatory amount is provided for.

† Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

Tariff Heading	Full Rate of Duty	Additional Charge
<b>15.07—continued</b>		
<b>C. Castor oil :</b>		
† I. For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials	Free	*
II. Other	8%	*
<b>D. Other oils :</b>		
† I. For technical or industrial uses other than the manufacture of foodstuffs for human consumption :		
a) Crude :		
1. Palm oil	4%	*
2. Tobacco-seed oil	Free	*
3. Other	5%	*
b) Other :		
1. Tobacco-seed oil	Free	*
2. Other	8%	*
II. Other :		
a) Palm oil :		
1. Crude	6%	*
2. Other	14%	*
b) Other :		
1. Solid, in immediate packings of a net capacity of 1kg or less	20%	*
2. Solid, other; fluid :		
aa) Crude	10%	*
bb) Other	15%	*
<b>15.08 ANIMAL AND VEGETABLE OILS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN OR POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS, OR OTHERWISE MODIFIED</b>	14%	—
<b>15.09 DEGRAS</b>	6%	—
<b>15.10 FATTY ACIDS ; ACID OILS FROM REFINING ; FATTY ALCOHOLS :</b>		
A. Stearic acid	8%	—
B. Oleic acid	7%	—
C. Other fatty acids ; acid oils from refining	4-5%	—
D. Fatty alcohols	8%	—
<b>15.11 GLYCEROL AND GLYCEROL LYES :</b>		
A. Crude glycerol and glycerol lyes	1-5%	—
B. Other, including synthetic glycerol	6%	—
<b>15.12 ANIMAL OR VEGETABLE OILS AND FATS, WHOLLY OR PARTLY HYDROGENATED, OR SOLIDIFIED OR HARDENED BY ANY OTHER PROCESS, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED :</b>		
A. In immediate packings of a net capacity of 1kg or less	20%	*
B. Other	17%	*

\* In certain conditions the charging of a compensatory amount is provided for.

† Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

## Section III

15.13-15.17

<i>Tariff Heading</i>	<i>Full Rate of Duty</i>	<i>Additional Charge</i>
15.13 MARGARINE, IMITATION LARD AND OTHER PREPARED EDIBLE FATS	25%	*
15.14 SPERMACETI, CRUDE, PRESSED OR REFINED, WHETHER OR NOT COLOURED	3.5%	—
15.15 BEESWAX AND OTHER INSECT WAXES, WHETHER OR NOT COLOURED :		
A. Raw	Free	—
B. Other	5%	—
15.16 VEGETABLE WAXES, WHETHER OR NOT COLOURED :		
A. Raw	Free	—
B. Other	4%	—
15.17 RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES :		
A. Containing oil having the characteristics of olive oil :		
I. Soapstocks	Free	L
II. Other	Free	L
B. Other :		
I. Oil foots and dregs ; soapstocks	5%	*
II. Other	2%	*

\* In certain conditions the charging of a compensatory amount is provided for.

## Section IV

PREPARED FOODSTUFFS ; BEVERAGES, SPIRITS AND  
VINEGAR ; TOBACCO

## SPECIAL NOTE APPLYING TO SUBHEADINGS ONLY

The expression "sweetening matter" includes only glucose, sucrose and invert sugar. For the purposes of this Section the weight of sweetening matter contained in any goods shall be determined as follows: in so far as the sweetening matter is sucrose the weight shall be taken to be the actual weight of the sucrose or, if the sucrose is of a

polarisation not exceeding 98°, 95% of the actual weight of the sucrose; in so far as it is liquid glucose the weight shall be taken to be 48% of the actual weight of the glucose; and in so far as it is solid glucose or invert sugar the weight shall be taken to be 75% of the actual weight of the glucose or sugar.

## Chapter 16

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

## NOTE

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

## ADDITIONAL NOTE

For the purposes of subheading 16.02 B. III. b) 1. aa), the term "uncooked" shall apply to products which have not been subjected to any heat-treatment or which have been subjected to a heat-treatment insufficient to ensure the coagulation of meat proteins in the whole of the product and which therefore show traces of a pinkish liquid on the cut surface when the product is cut along a line passing through its thickest part.

Tariff Heading	Full Rate of Duty	Additional Charge
<b>16.01 SAUSAGES AND THE LIKE, OF MEAT, MEAT OFFAL OR ANIMAL BLOOD :</b>		
<b>A. Liver sausages</b>	Free	L
* <b>B. Other :</b>		
<b>I. Sausages, dry or for spreading, uncooked</b>	Free	L
<b>II. Other</b>	Free	L
<b>16.02 OTHER PREPARED OR PRESERVED MEAT OR MEAT OFFAL :</b>		
<b>A. Liver :</b>		
<b>I. Goose or duck liver</b>	16%	—
<b>II. Other</b>	Free	L
<b>B. Other :</b>		
<b>† I. Poultry meat or offal :</b>		
<b>a) Containing 57% or more by weight of poultry meat</b>	Free	L
<b>b) Containing 25% or more but less than 57% by weight of poultry meat</b>	Free	L
<b>c) Other</b>	Free	L
<b>II. Game or rabbit meat or offal</b>	17%	—
<b>III. Other :</b>		
<b>a) Containing meat or offals of domestic swine and containing by weight :</b>		
<b>1. 80% or more of meat or offal, of any kind, including fats of any kind or origin :</b>		
<b>aa) Hams, fillets and loins ; pieces thereof</b>	Free	L
<b>bb) Shoulders and pieces thereof</b>	Free	L
<b>cc) Other</b>	Free	L
<b>2. 40% or more but less than 80% of meat or offal, of any kind, including fats of any kind or origin</b>	Free	L
<b>3. Less than 40% of meat or offal, of any kind, including fats of any kind or origin</b>	Free	L

\* The levy applicable to sausages imported in containers which also contain preservative liquid is collected on the net weight i.e. after the deduction of the weight of the liquid.

† For the purpose of determining the percentage of poultry meat, the weight of any bones is to be disregarded.

## Section IV

16.02-16.05

Tariff Heading	Full Rate of Duty	Additional Charge
<b>16.02 B. III.—continued</b>		
b) Other :		
1. Containing bovine meat or offal :		
aa) Uncooked	20%	*L
bb) Other	26%	—
2. Other :		
aa) Ovine meat or offal	20%	—
bb) Other	26%	—
<b>16.03 MEAT EXTRACTS, MEAT JUICES AND FISH EXTRACTS, IN IMMEDIATE PACKINGS OF A NET CAPACITY OF :</b>		
A. 20kg or more	Free	—
B. More than 1kg but less than 20kg	7%	—
C. 1kg or less	20%	—
<b>16.04 PREPARED OR PRESERVED FISH, INCLUDING CAVIAR AND CAVIAR SUBSTITUTES :</b>		
A. Caviar and caviar substitutes :		
I. Caviar (sturgeon roe)	30%	—
II. Other	30%	—
B. Salmonidae	7%	—
C. Herring :		
I. Fillets, raw, coated with batter or breadcrumbs, deep frozen	15%	—
II. Other	20%	—
D. Sardines	25%	—
E. Tunny	24%	—
F. Bonito ( <i>Sarda sp.p.</i> ), mackerel and anchovies	25%	—
G. Other :		
I. Fillets, raw, coated with batter or breadcrumbs, deep frozen	15%	—
II. Other	20%	—
<b>16.05 CRUSTACEANS AND MOLLUSCS, PREPARED OR PRESERVED :</b>		
A. Crabs	16%	—
B. Other	20%	—

\* In certain conditions a levy is applicable in addition to the Customs duty.

## Chapter 17

## SUGARS AND SUGAR CONFECTIONERY

## NOTES

1. This Chapter does not cover :
  - (a) Sugar confectionery containing cocoa (heading No. 18.06) ;
  - (b) Chemically pure sugars (other than sucrose, glucose and lactose) and other products of heading No. 29.43 ; or
  - (c) Medicaments and other products of Chapter 30.
2. Chemically pure sucrose, whatever its origin, is to be classified in heading No. 17.01.

## ADDITIONAL NOTES

1. For the purposes of heading No. 17.01 :
 

"White sugar" means sugar containing, in the dry state, 99.5% or more by weight of sucrose, determined by the polarimetric method ;

"Raw sugar" means sugar containing, in the dry state, less than 99.5% by weight of sucrose, determined by the polarimetric method.
2. When imported in the form of an assortment, goods falling within subheading 17.04D, are to be classified according to the average content in milkfats, sucrose and starch of the assortment as a whole.

Tariff Heading	Full Rate of Duty	Additional Charge
<b>17.01 BEET SUGAR AND CANE SUGAR, SOLID :</b>		
<b>A. White sugar</b>	Free	L
<b>B. Raw sugar :</b>		
* I. For refining	Free	L
II. Other	Free	L
<b>17.02 OTHER SUGARS ; SUGAR SYRUPS ; ARTIFICIAL HONEY (WHETHER OR NOT MIXED WITH NATURAL HONEY) ; CARAMEL :</b>		
<b>A. Lactose and lactose syrup :</b>		
‡ I. Containing, in the dry state, 99% or more by weight of the pure product	Free	L
II. Other	Free	L
<b>B. Glucose and glucose syrup :</b>		
§ I. Containing, in the dry state, 99% or more by weight of the pure product :		
a) Glucose in the form of white crystalline powder, whether or not agglomerated	Free	L
b) Other	Free	L
II. Other :		
a) Glucose in the form of white crystalline powder, whether or not agglomerated	Free	L
b) Other	Free	L
<b>C. Maple sugar and syrup</b>	Free	L
<b>D. Other sugars and syrups</b>	Free	L
<b>E. Artificial honey (whether or not mixed with natural honey)</b>	Free	L
<b>F. Caramel</b>	Free	L
<b>17.03 MOLASSES, WHETHER OR NOT DECOLOURED</b>	Free	L

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

‡ The market organisation applying in respect of lactose and lactose syrup of 17.02 A. II. is also applicable in the case of lactose and lactose syrup of 17.02 A. I.

§ The market organisation applying in respect of glucose and glucose syrup of 17.02 B. II. is also applicable in the case of glucose and glucose syrup of 17.02 B. I.

## Section IV

17.04

Tariff Heading	Full Rate of Duty	Additional Charge
<b>17.04 SUGAR CONFECTIONERY, NOT CONTAINING COCOA :</b>		
<b>A. Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances</b>	21%	—
<b>B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose) :</b>		
I. Less than 60%	8%	*VC (max: 23%)
II. 60% or more	8%	*VC (max: 23%)
<b>C. White chocolate</b>	13%	*VC (max: 27% + ads)
<b>D. Other :</b>		
I. Containing no milkfats or containing less than 1.5% by weight of such fats :		
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	13%	*VC (max: 27% + ads)
b) Containing by weight of sucrose (including invert sugar expressed as sucrose) :		
1. 5% or more but less than 30%	13%	*VC (max: 27% + ads)
2. 30% or more but less than 40%	13%	*VC (max: 27% + ads)
3. 40% or more but less than 50% :		
aa) Containing no starch	13%	*VC (max: 27% + ads)
bb) Other	13%	*VC (max: 27% + ads)
4. 50% or more but less than 60%	13%	*VC (max: 27% + ads)
5. 60% or more but less than 70%	13%	*VC (max: 27% + ads)
6. 70% or more but less than 80%	13%	*VC (max: 27% + ads)
7. 80% or more but less than 90%	13%	*VC (max: 27% + ads)
8. 90% or more	13%	*VC (max: 27% + ads)
II. Other :		
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	13%	*VC (max: 27% + ads)
b) Containing by weight of sucrose (including Invert sugar expressed as sucrose) :		
1. 5% or more but less than 30%	13%	*VC (max: 27% + ads)
2. 30% or more but less than 50%	13%	*VC (max: 27% + ads)

\*VC = Variable Charge.

ads = additional duty on sugar.

17.04-17.05

Section IV

Tariff Heading	Full Rate of Duty	Additional Charge
17.04 D. II. b)—continued		
3. 50% or more but less than 70%	13%	*VC (max: 27% + ads)
4. 70% or more	13%	*VC (max: 27% + ads)
<b>17.05 FLAVOURED OR COLOURED SUGARS, SYRUPS AND MOLASSES, BUT NOT INCLUDING FRUIT JUICES CONTAINING ADDED SUGAR IN ANY PROPORTION :</b>		
<b>A. Lactose and lactose syrup</b>	Free	L
<b>B. Glucose and glucose syrup :</b>		
<b>f. Glucose in the form of white crystalline powder, whether or not agglomerated</b>	Free	L
<b>ii. Other</b>	Free	L
<b>C. Other</b>	Free	L

\*VC = Variable Charge.

ads = additional duty on sugar.

## Chapter 18

## COCOA AND COCOA PREPARATIONS

## NOTES

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

## ADDITIONAL NOTE

When imported in the form of an assortment, goods falling within subheading 18.06C, are to be classified according to the average content in sucrose and milkfats of the assortment as a whole.

Tariff Heading	Full Rate of Duty	Additional Charge
18.01 COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	4%	—
18.02 COCOA SHELLS, HUSKS, SKINS AND WASTE	5.4%	—
18.03 COCOA PASTE (IN BULK OR IN BLOCK), WHETHER OR NOT DEFATTED	15%	—
18.04 COCOA BUTTER (FAT OR OIL)	12%	—
18.05 COCOA POWDER, UNSWEETENED	16%	—
18.06 CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA :		
A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose :		
I. Less than 65%	10%	*VC
II. 65% or more but less than 80%	10%	*VC
III. 80% or more	10%	*VC
B. Ice-cream (not including ice-cream powder) and other ices :		
I. Containing no milkfats or containing less than 3% by weight of such fats	12%	*VC (max: 27%+ads)
II. Containing by weight of milkfats :		
a) 3% or more but less than 7%	12%	*VC (max: 27%+ads)
b) 7% or more	12%	*VC (max: 27%+ads)
C. Chocolate and chocolate goods, whether or not filled ; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa :		
I. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	12%	*VC (max: 27%+ads)
II. Other :		
a) Containing no milkfats or containing less than 1.5% of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose) :		
1. Less than 50%	12%	*VC (max: 27%+ads)
2. 50% or more	12%	*VC (max: 27%+ads)
b) Containing by weight of milkfats :		
1. 1.5% or more but less than 3%	12%	*VC (max: 27%+ads)

\* VC = Variable Charge.

ads = additional duty on sugar.

Tariff Heading	Full Rate of Duty	Additional Charge
<b>18.06 C. II. b)—continued</b>		
2. 3% or more but less than 4.5%	12%	*VC (max: 27%+ads)
3. 4.5% or more but less than 6%	12%	*VC (max: 27%+ads)
4. 6% or more	12%	*VC (max: 27%+ads)
<b>D. Other :</b>		
<b>I. Containing no milkfats or containing less than 1.5% by weight of such fats :</b>		
a) In immediate packings of a net capacity of 500g or less	12%	*VC (max: 27%+ads)
b) Other	19%	*VC
<b>II. Containing by weight of milkfats :</b>		
<b>a) 1.5% or more but not more than 6.5% :</b>		
1. In immediate packings of a net capacity of 500g or less	12%	*VC (max: 27%+ads)
2. Other	19%	*VC
<b>b) More than 6.5% but less than 26% :</b>		
1. In immediate packings of a net capacity of 500g or less	12%	*VC
<b>2. Other :</b>		
aa) Chocolate milk crumb, containing more than 6.5% but less than 11% by weight of milkfats, more than 6.5% but less than 15% by weight of cocoa and more than 50% but less than 60% by weight of sucrose (including invert sugar expressed as sucrose)	19%	*VC
bb) Other	19%	*VC
<b>c) 26% or more :</b>		
1. In immediate packings of a net capacity of 500g or less	12%	*VC
2. Other	19%	*VC

\*VC = Variable Charge.

ads = additional duty on sugar.

## Chapter 19

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

## NOTES

1. This Chapter does not cover :

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

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

## ADDITIONAL NOTE

When imported in the form of an assortment, goods falling within subheading 19.08 B. are to be classified according to the average content in starch, sucrose and milkfats of the assortment as a whole.

Tariff Heading	Full Rate of Duty	Additional Charge
<b>19.01 MALT EXTRACT :</b>		
<b>A. With a dry-extract content of 90% or more by weight</b>	8%	*VC
<b>B. Other</b>	8%	*VC
<b>19.02 PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, OF A KIND USED AS INFANT FOOD OR FOR DIETETIC OR CULINARY PURPOSES, CONTAINING LESS THAN 50% BY WEIGHT OF COCOA :</b>		
<b>A. Containing malt extract and not less than 30% by weight of reducing sugars (expressed as maltose)</b>	11%	*VC
<b>B. Other :</b>		
<b>I. Containing no milkfats or containing less than 1.5% by weight of such fats :</b>		
<b>a) Containing less than 14% by weight of starch :</b>		
<b>1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)</b>	11%	*VC
<b>2. Containing by weight of sucrose (including invert sugar expressed as sucrose) :</b>		
<b>aa) 5% or more but less than 60%</b>	11%	*VC
<b>bb) 60% or more</b>	11%	*VC
<b>b) Containing 14% or more but less than 32% by weight of starch :</b>		
<b>1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)</b>	11%	*VC
<b>2. Other</b>	11%	*VC
<b>c) Containing 32% or more but less than 45% by weight of starch :</b>		
<b>1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)</b>	11%	*VC
<b>2. Other</b>	11%	*VC
<b>d) Containing 45% or more but less than 65% by weight of starch :</b>		
<b>1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)</b>	11%	*VC
<b>2. Other</b>	11%	*VC
<b>e) Containing 65% or more but less than 80% by weight of starch :</b>		
<b>1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)</b>	11%	*VC
<b>2. Other</b>	11%	*VC

\* VC = Variable Charge.

Tariff Heading	Full Rate of Duty	Additional Charge
<b>19.02 B. I.—Continued</b>		
f) Containing 80% or more but less than 85% by weight of starch :		
1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	11%	*VC
2. Other	11%	*VC
g) Containing 85% or more by weight of starch	11%	*VC
II. Containing by weight of milkfats :		
a) 1-5% or more but less than 5%	11%	*VC
b) 5% or more	11%	*VC
<b>19.03 MACARONI, SPAGHETTI AND SIMILAR PRODUCTS :</b>		
A. Containing eggs	12%	*VC
B. Other :		
I. Containing no common wheat flour or meal	12%	*VC
II. Other	12%	*VC
<b>19.04 TAPIOCA AND SAGO ; TAPIOCA AND SAGO SUBSTITUTES OBTAINED FROM POTATO OR OTHER STARCHES</b>	10%	*VC
<b>19.05 PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (PUFFED RICE, CORN FLAKES AND SIMILAR PRODUCTS) :</b>		
A. Obtained from maize	8%	*VC
B. Obtained from rice	8%	*VC
C. Other	8%	*VC
<b>19.06 COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS</b>	7%	*VC
<b>19.07 BREAD, SHIPS' BISCUITS AND OTHER ORDINARY BAKERS' WARES, NOT CONTAINING ADDED SUGAR, HONEY, EGGS, FATS, CHEESE OR FRUIT :</b>		
A. Crispbread	9%	*VC (max: 24%+adf)
B. Matzos	6%	*VC (max: 20%+adf)
C. Gluten bread for diabetics	14%	*VC
D. Other, containing by weight of starch :		
I. Less than 50%	14%	*VC
II. 50% or more	14%	*VC

\*VC= Variable Charge.

adf= additional duty on flour.

## Section IV

19.08

Tariff Heading	Full Rate of Duty	Additional Charge
<b>19.08 PASTRY, BISCUITS, CAKES AND OTHER FINE BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA IN ANY PROPORTION :</b>		
<b>A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose) :</b>		
I. Less than 30%	13%	*VC
II. 30% or more but less than 50%	13%	*VC
III. 50% or more	13%	*VC
<b>B. Other :</b>		
I. Containing no starch or containing less than 5% by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose) :		
a) Less than 70%	13%	*VC (max: 35%+ads)
b) 70% or more	13%	*VC (max: 35%+ads)
II. Containing 5% or more but less than 32% by weight of starch :		
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	13%	*VC (max: 30%+adf)
b) Containing 5% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose) :		
1. Containing no milkfats or containing less than 1.5% by weight of such fats	13%	*VC (max: 35%+ads)
2. Other	13%	*VC (max: 35%+ads)
c) Containing 30% or more but less than 40% by weight of sucrose (including invert sugar expressed as sucrose) :		
1. Containing no milkfats or containing less than 1.5% by weight of such fats	13%	*VC (max: 35%+ads)
2. Other	13%	*VC (max: 35%+ads)
d) Containing 40% or more by weight of sucrose (including invert sugar expressed as sucrose) :		
1. Containing no milkfats or containing less than 1.5% by weight of such fats	13%	*VC (max: 35%+ads)
2. Other	13%	*VC (max: 35%+ads)
III. Containing 32% or more but less than 50% by weight of starch :		
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) :		
1. Containing no milkfats or containing less than 1.5% by weight of such fats	13%	*VC (max: 30%+adf)
2. Other	13%	*VC (max: 30%+adf)
b) Containing 5% or more but less than 20% by weight of sucrose (including invert sugar expressed as sucrose) :		
1. Containing no milkfats or containing less than 1.5% by weight of such fats	13%	*VC (max: 35%+ads)
2. Other	13%	*VC (max: 35%+ads)

\*VC = Variable Charge.

adf = additional duty on flour.

ads = additional duty on sugar.

Tariff Heading	Full Rate of Duty	Additional Charge
<b>19.08 B. 111.—continued</b>		
c) Containing 20% or more by weight of sucrose (including invert sugar expressed as sucrose):		
1. Containing no milkfats or containing less than 1.5% by weight of such fats	13%	*VC (max: 35%+ads)
2. Other	13%	*VC (max: 35%+ads)
IV. Containing 50% or more but less than 65% by weight of starch:		
a) Containing no sucrose or containing less than 5% by weight of sucrose (including Invert sugar expressed as sucrose):		
1. Containing no milkfats or containing less than 1.5% by weight of such fats	13%	*VC (max: 30%+adf)
2. Other	13%	*VC (max: 30%+adf)
b) Containing 5% or more by weight of sucrose (including invert sugar expressed as sucrose):		
1. Containing no milkfats or containing less than 1.5% by weight of such fats	13%	*VC (max: 35%+ads)
2. Other	13%	*VC (max: 35%+ads)
V. Containing 65% or more by weight of starch:		
a) Containing no sucrose or containing less than 5% by weight of sucrose (including Invert sugar expressed as sucrose)	13%	*VC (max: 30%+adf)
b) Other	13%	*VC (max: 35%+ads)

\* VC = Variable Charge.

adf = additional duty on flour.

ads = additional duty on sugar.

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

## NOTES

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

## ADDITIONAL NOTES

1. The content of various sugars expressed as sucrose ("sugar content") of the products classified within this Chapter corresponds to the figure indicated by a refractometer (used

in accordance with the method prescribed in Annex III to Regulation (EEC) No. 516/77 of the Council, dated March 14 1977) at a temperature of 20°C and multiplied by the factor :

- 0.93 in respect of products of heading No. 20.06 ; or
- 0.95 in respect of products of the other headings.

2. The products classified under heading No. 20.06 shall be considered as "containing added sugar" when the "sugar content" thereof exceeds by weight the percentages given hereunder, according to the kind of fruit concerned :
  - pineapples and grapes ... .. 13%
  - other fruits, including mixtures of fruit ... .. 9%
3. The added sugar content of products classified under heading No. 20.07 corresponds to the "sugar content" less the figures given hereunder, according to the kind of juice concerned :
  - lemon or tomato juice ... .. 3
  - apple juice ... .. 11
  - grape juice ... .. 15
  - other fruit or vegetable juices, including mixtures of juices ... .. 13

4. For the purposes of subheading 20.07 B. 1. a) 1. aa) and 20.07 B. 1. b) 1. aa), concentrated grape juice (including grape must) shall be taken to mean grape juice (including grape must) of a density at 20°C of not less than 1.240.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>20.01 VEGETABLES AND FRUIT, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID, WITH OR WITHOUT SUGAR, WHETHER OR NOT CONTAINING SALT, SPICES OR MUSTARD :</b>			
A. Mango chutney	Free	Free	—
B. Other	17.6% †	M } Free C2 }	—
<b>20.02 VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID :</b>			
A. Mushrooms :			
I. In airtight containers	21.4%	M } 3% C1 } 18.4% C2 } Free	—
II. Other	18.4%	M } Free C2 }	—
B. Truffles :			
I. In airtight containers	17.4%	M } 3% C1 } 14.4% C2 } Free	—
II. Other	14.4%	M } Free C2 }	—
C. Tomatoes :			
I. Tomato juice	14.4%	M } Free C2 }	—
II. Other :			
a) in airtight containers :			
1. Pulp or paste, wholly of tomato and water apart from salt or any other preserving, seasoning or flavouring ingredients, the dry weight of the tomato in any container being not less than 25% of the weight of its entire contents	14.4%*	M } Free C2 }	—
2. Other	15.4%	M } Free C1 } 14.4% C2 } Free	—
b) Other	14.4%	M } Free C2 }	—

\* "E" rate 10% for Portugal.

† "E" rates for Portugal—12.3% for cauliflowers; 8.8% for cucumbers and sweet peppers.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>20.02—continued</b>			
<b>D. Asparagus :</b>			
I. In airtight containers	19.6%	M 2% C1 17.6% C2 Free	—
II. Other	17.6%	M } Free C2 }	—
<b>E. Sauerkraut :</b>			
I. In airtight containers	19%	M 3% C1 16% C2 Free	—
II. Other	16%	M } Free C2 }	—
<b>F. Capers and olives :</b>			
I. Capers :			
a) In airtight containers	19%	M 3% C1 16% C2 Free	—
b) Other	16%	M } Free C2 }	—
II. Olives	16%*	M } Free C2 }	—
<b>G. Peas ; beans in pod :</b>			
I. Peas :			
a) In airtight containers	21.2%	M 2% C1 19.2% C2 Free	—
b) Other	19.2%	M } Free C2 }	—
II. Beans :			
a) In airtight containers	22.2%	M 3% C1 19.2% C2 Free	—
b) Other	19.2%	M } Free C2 }	—
<b>H. Other, including mixtures :</b>			
I. In airtight containers :			
a) Beans	19.6%	M 2% C1 17.6% C2 Free	—
b) Potato crisps	20.6%	M 3% C1 17.6% C2 Free †E 17.6%	—
c) Beetroot ; broccoli and cauliflowers ; Brussels sprouts ; carrots ; cucumbers (other than gherkins) ; herbs ; lettuce and endive ; dry-bulb onions and shallots ; potatoes ; rhubarb ; spinach ; turnips ; mixtures containing any of these vegetables or kidney beans, runner beans or mushrooms	20.6%	M 3% C1 17.6% C2 Free	—
d) Bamboo shoots	19.6%	M 2% C1 17.6% C2 Free †E 17.6%	—
e) Other	20.6% †	M 3% C1 17.6% C2 Free	—
II. Not in airtight containers	17.6% §	M } Free C2 }	—

\* "E" rate—8% for Portugal.

† "E" rate (nil) for Denmark.

1.7.77

‡ "E" rate—14.4% for Portugal for sweet peppers.

§ "E" rate—12.3% for Portugal for sweet peppers.

72

## Section IV

20.03-20.05

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>20.03 FRUIT PRESERVED BY FREEZING, CONTAINING ADDED SUGAR :</b>			
<b>A. With a sugar content exceeding 13% by weight :</b>			
I. Strawberries in containers, the contents of each weighing not less than 5.4kg	20.8% + £0.3149 per 100kg	M £0.3149 per 100kg C1 20.8% C2 Free	L
II. Other	23.8%	M 3% C1 20.8% C2 Free	L
<b>B. Other :</b>			
I. Strawberries in containers, the contents of each weighing not less than 5.4kg	20.8% + £0.3149 per 100kg	M £0.3149 per 100kg C1 20.8% C2 Free	—
II. Other	23.8%	M 3% C1 20.8% C2 Free	—
<b>20.04 FRUIT, FRUIT-PEEL AND PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACÉ OR CRYSTALLISED) :</b>			
<b>A. Ginger</b>	2%	C1 } Free C2 }	—
<b>B. Other :</b>			
I. With a sugar content exceeding 13% by weight :			
a) Apricots ; figs ; plums (including bullace, damsons, greengages and mirabelles, but not prunes)	20% + £0.1378 per 100kg	M £0.1378 per 100kg C1 20% C2 Free	L
b) Cherries ; fruit-peels :			
I. Drained or glacé cherries	22%	M 2% C1 20% C2 Free	L
2. Other	24%	M 4% C1 20% C2 Free	L
c) Other	22%	M 2% C1 20% C2 Free	L
II. Other :			
a) Apricots ; figs ; plums (including bullace, damsons, greengages and mirabelles, but not prunes)	20% + £0.1378 per 100kg	M £0.1378 per 100kg C1 20% C2 Free	—
b) Cherries ; fruit-peels :			
I. Drained or glacé cherries	22%	M 2% C1 20% C2 Free	—
2. Other	24%	M 4% C1 20% C2 Free	—
c) Other	22%	M 2% C1 20% C2 Free	—
<b>20.05 JAMS, FRUIT JELLIES, MARMALADES, FRUIT PURÉE AND FRUIT PASTES, BEING COOKED PREPARATIONS, WHETHER OR NOT CONTAINING ADDED SUGAR :</b>			
<b>A. Chestnut purée and paste :</b>			
I. With a sugar content exceeding 13% by weight	24%	M } Free C2 }	L
II. Other	24%	M } Free C2 }	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>20.05—continued</b>			
<b>B. Jams and marmalades of citrus fruit :</b>			
I. With a sugar content exceeding 30% by weight	21.6%	M } Free C2 }	L
II. With a sugar content exceeding 13% but not exceeding 30% by weight	21.6%	M } Free C2 }	L
III. Other	21.6%	M } Free C2 }	—
<b>C. Other :</b>			
I. With a sugar content exceeding 30% by weight :			
* a) Plum purée and plum paste, in immediate packings of a net capacity exceeding 100kg. for industrial processing	24%	M } Free C2 }	—
b) Other	24%	M } Free C2 }	L
II. With a sugar content exceeding 13% but not exceeding 30% by weight	24%	M } Free C2 }	L
III. Other	24%	M } Free C2 }	—
<b>20.06 FRUIT OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR SPIRIT :</b>			
<b>A. Nuts (including ground-nuts), roasted, in immediate packings of a net capacity :</b>			
I. Of more than 1kg	13.5%	M 1.5% C1 12% C2 Free †E 12%	—
II. Of 1kg or less	15.1%	M 1.5% C1 13.6% C2 Free †E 13.6%	—
<b>B. Other :</b>			
<b>I. Containing added spirit :</b>			
a) Ginger			
	27.6%	M 2% C1 25.6% C2 Free	—
b) Pineapples, in immediate packings of a net capacity :			
1. Of more than 1kg :			
aa) With a sugar content exceeding 17% by weight	25.6% + £0.0984 per 100kg	M £0.0984 per 100kg C1 25.6% C2 Free	L
bb) Other	25.6% + £0.0984 per 100kg	M £0.0984 per 100kg C1 25.6% C2 Free	—
2. Of 1kg or less :			
aa) With a sugar content exceeding 19% by weight	25.6% + £0.0984 per 100kg	M £0.0984 per 100kg C1 25.6% C2 Free	L
bb) Other	25.6% + £0.0984 per 100kg	M £0.0984 per 100kg C1 25.6% C2 Free	—
c) Grapes :			
1. With a sugar content exceeding 13% by weight			
	28.6%	M 3% C1 25.6% C2 Free	L
2. Other			
	28.6%	M 3% C1 25.6% C2 Free	—

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

† "E" rate (nil) for Denmark.

1.7.77

Section IV

20.06

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>20.06 B. I.—continued</b>			
d) Peaches, pears and apricots, in immediate packings of a net capacity :			
1. Of more than 1kg :			
aa) With a sugar content exceeding 13% by weight :			
11. Peaches	26.8%	M 1.2% C1 25.6% C2 Free	L
22. Pears and apricots	28%	M 2.4% C1 25.6% C2 Free	L
bb) Other :			
11. Peaches :			
aaa) Containing added sweetening matter	26.8%	M 1.2% C1 25.6% C2 Free	—
bbb) Other	25.6%	M } Free C2 }	—
22. Pears :			
aaa) Containing added sweetening matter	28%	M 2.4% C1 25.6% C2 Free	—
bbb) Other	28.6%	M 3% C1 25.6% C2 Free	—
33. Apricots :			
aaa) Containing added sweetening matter	28%	M 2.4% C1 25.6% C2 Free	—
bbb) Other	25.6%	M } Free C2 }	—
2. Of 1kg or less :			
aa) With a sugar content exceeding 15% by weight :			
11. Peaches	26.8%	M 1.2% C1 25.6% C2 Free	L
22. Pears and apricots	28%	M 2.4% C1 25.6% C2 Free	L
bb) Other :			
11. Peaches :			
aaa) Containing added sweetening matter	26.8%	M 1.2% C1 25.6% C2 Free	—
bbb) Other	25.6%	M } Free C2 }	—
22. Pears :			
aaa) Containing added sweetening matter	28%	M 2.4% C1 25.6% C2 Free	—
bbb) Other	28.6%	M 3% C1 25.6% C2 Free	—
33. Apricots :			
aaa) Containing added sweetening matter	28%	M 2.4% C1 25.6% C2 Free	—
bbb) Other	25.6%	M } Free C2 }	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>20.06 B.1.—continued</b>			
e) Other fruits :			
1. With a sugar content exceeding 9% by weight :			
aa) Apples	25.6% + £0.0443 per 100kg	M £0.0443 per 100kg C1 25.6% C2 Free	L
bb) Cherries :			
11. Not stoned	28.6%	M 3% C1 25.6% C2 Free	L
22. Other	27.6%	M 2% C1 25.6% C2 Free	L
cc) Grapefruit	25.6%	M } Free C2 }	L
dd) Lemons :			
11. Comminuted entire	25.6%	M } Free C2 }	L
22. Other	28.6%	M 3% C1 25.6% C2 Free	L
ea) Loganberries	25.6% + £0.0886 per 100kg	M £0.0886 per 100kg C1 25.6% C2 Free	L
ff) Oranges and mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids :			
11. Comminuted entire	25.6%	M } Free C2 }	L
22. Pulp not containing the peel	25.6%	M } Free C2 }	L
33. Other	27.1%	M 1.5% C1 25.6% C2 Free	L
gg) Strawberries	28.6%	M 3% C1 25.6% C2 Free	L
hh) Other	28.6%	M 3% C1 25.6% C2 Free	L
2. Other :			
aa) Apples	25.6%, + whichever is the less of 5% or £0.0688 per 100kg	M 5% or £0.0688 per 100kg, whichever is the less C1 25.6% C2 Free	—
bb) Cherries :			
11. Canned	25.6%	M } Free C2 }	—
22. Other	28.6%	M 3% C1 25.6% C2 Free	—
cc) Grapefruit	25.6%	M } Free C2 }	—
dd) Lemons :			
11. Comminuted entire	25.6%	M } Free C2 }	—
22. Other	28.6%	M 3% C1 25.6% C2 Free	—

## Section IV

20.06

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. i. e) 2.—continued			
ee) Loganberries	28.6%	M 3% CI 25.6% C2 Free	—
ff) Oranges and mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids:			
11. Comminuted entire	25.6%	M } Free C2 }	—
22. Pulp not containing the peel	25.6%	M } Free C2 }	—
33. Other	27.1%	M 1.5% CI 25.6% C2 Free	—
gg) Strawberries	25.6% + £0.2952 per 100kg	M £0.2952 per 100kg CI 25.6% C2 Free	—
hh) Other	28.6%	M 3% CI 25.6% C2 Free	—
f) Mixtures of fruit:			
1. With a sugar content exceeding 9% by weight:			
aa) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per 115g portion of the drained fruit	25.6% + £0.0590 per 100kg	M £0.0590 per 100kg CI 25.6% C2 Free	L
bb) Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading aa) above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8%, and no one description represents more than 50% by weight, of all the fruit in the mixture:			
11. Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	25.6%	M } Free C2 }	L
22. Other	25.6% + £0.0590 per 100kg	M £0.0590 per 100kg CI 25.6% C2 Free	L
cc) Other	28.6%	M 3% CI 25.6% C2 Free	L
2. Other:			
aa) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per 115g portion of the drained fruit	25.6% + £0.0590 per 100kg	M £0.0590 per 100kg CI 25.6% C2 Free	—
bb) Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading aa) above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8%, and no one description represents more than 50% by weight, of all the fruit in the mixture:			

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>20.06 B. 1. f) 2. bb)—continued</b>			
11. Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	25.6%	M } Free C2 }	—
22. Other	25.6% + £0.0590 per 100kg	M £0.0590 per 100kg C1 25.6% C2 Free	—
cc) Other	28.6%	M 3% C1 25.6% C2 Free	—
<b>ii. Not containing added spirit :</b>			
<b>a) Containing added sugar, in immediate packings of a net capacity of more than 1kg :</b>			
1. Ginger	Free	Free	—
2. Grapefruit segments	16%	M } Free C2 }	L
3. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids :			
aa) Comminuted entire	16.8%	M } Free C2 }	L
bb) Pulp not containing the peel	16.8%	M } Free C2 }	L
cc) Other	18.3%	M 1.5% C1 16.8% C2 Free	L
4. Grapes	20.6%	M 3% C1 17.6% C2 Free	L
5. Pineapples :			
aa) With a sugar content exceeding 17% by weight	17.6% + £0.0984 per 100kg	M £0.0984 per 100kg C1 17.6% C2 Free	L
bb) Other	17.6% + £0.0984 per 100kg	M £0.0984 per 100kg C1 17.6% C2 Free	—
6. Pears :			
aa) With a sugar content exceeding 13% by weight	18.4%	M 2.4% C1 16% C2 Free	L
bb) Other	18.4%	M 2.4% C1 16% C2 Free	—
7. Peaches and apricots :			
aa) With a sugar content exceeding 13% by weight :			
11. Peaches	18.8%	M 1.2% C1 17.6% C2 Free	L
22. Apricots	20%	M 2.4% C1 17.6% C2 Free	L
bb) Other :			
11. Peaches	18.8%	M 1.2% C1 17.6% C2 Free	—
22. Apricots	20%	M 2.4% C1 17.6% C2 Free	—
8. Other fruits :			
aa) Apples	17.6% + £0.0443 per 100kg	M £0.0443 per 100kg C1 17.6% C2 Free	L

## Section IV

20.06

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>20.06 B. 11. a) B.—continued</b>			
bb) Cherries :			
11. Not stoned :			
aaa) In a solution of sulphur dioxide	19.6%	M 2% C1 17.6% C2 Free	L
bbb) Other	20.6%	M 3% C1 17.6% C2 Free	L
22. Stoned	19.6%	M 2% C1 17.6% C2 Free	L
cc) Grapefruit	17.6%	M } Free C2 }	L
dd) Lemons :			
11. Comminuted entire	17.6%	M } Free C2 }	L
22. Other	20.6%	M 3% C1 17.6% C2 Free	L
ee) Loganberries	17.6% + £0.0886 per 100kg	M £0.0886 per 100kg C1 17.6% C2 Free	L
ff) Nuts	19.1%	M 1.5% C1 17.6% C2 Free *E 17.6%	L
gg) Oranges :			
11. Comminuted entire	17.6%	M } Free C2 }	L
22. Pulp not containing the peel	17.6%	M } Free C2 }	L
33. Other	19.1%	M 1.5% C1 17.6% C2 Free	L
hh) Strawberries	20.6%	M 3% C1 17.6% C2 Free	L
ijij) Other	20.6%	M 3% C1 17.6% C2 Free	L
9. Mixtures of fruit :			
aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruits :			
11. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit and not less than 25 pieces of fruit per 115g portion of the drained fruit	16.8% + £0.0590 per 100kg	M £0.0590 per 100kg C1 16.8% C2 Free	L
22. Mixtures of fruit (including fruit pulp) other than mixtures falling within sub-heading 11. above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8% by weight of all the fruit in the mixture :			
aaa) Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	16.8%	M } Free C2 }	L

\* "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B.II. a) 9. aa) 22.—continued			
bbb) Other	16.8% + £0.0590 per 100kg	M £0.0590 per 100kg C1 16.8% C2 Free	L
33. Other	19.8%	M 3% C1 16.8% C2 Free	L
bb) Other :			
11. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per 115g portion of the drained fruit	17.6% + £0.0590 per 100kg	M £0.0590 per 100kg C1 17.6% C2 Free	L
22. Other	20.6%	M 3% C1 17.6% C2 Free	L
b) Containing added sugar, in immediate packings of a net capacity of 1kg or less :			
1. Ginger	Free	Free	—
2. Grapefruit segments	16%	M } Free C2 }	L
3. Mandarins (including tangerines and satsumas) ; clementines, wilkings and other similar citrus hybrids :			
aa) Comminuted entire	17.6%	M } Free C2 }	L
bb) Pulp not containing the peel	17.6%	M } Free C2 }	L
cc) Other	19.1%	M 1.5% C1 17.6% C2 Free	L
4. Grapes	22.2%	M 3% C1 19.2% C2 Free	L
5. Pineapples :			
aa) With a sugar content exceeding 19% by weight	19.2% + £0.0984 per 100kg	M £0.0984 per 100kg C1 19.2% C2 Free	L
bb) Other	19.2% + £0.0984 per 100kg	M £0.0984 per 100kg C1 19.2% C2 Free	—
6. Pears :			
aa) With a sugar content exceeding 15% by weight	20%	M 2.4% C1 17.6% C2 Free	L
bb) Other	20%	M 2.4% C1 17.6% C2 Free	—
7. Peaches and apricots :			
aa) With a sugar content exceeding 15% by weight :			
11. Peaches	20.4%	M 1.2% C1 19.2% C2 Free	L
22. Apricots	21.6%	M 2.4% C1 19.2% C2 Free	L
bb) Other :			
11. Peaches	20.4%	M 1.2% C1 19.2% C2 Free	—
22. Apricots	21.6%	M 2.4% C1 19.2% C2 Free	—
8. Other fruits :			
aa) Apples	19.2% + £0.0443 per 100kg	M £0.0443 per 100kg C1 19.2% C2 Free	L

## Section IV

20.06

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>20.06 B. II. b) 8.—continued</b>			
bb) Cherries :			
11. Not stoned :			
aaa) In a solution of sulphur dioxide	21.2%	M 2% C1 19.2% C2 Free	L
bbb) Other	22.2%	M 3% C1 19.2% C2 Free	L
22. Stoned	21.2%	M 2% C1 19.2% C2 Free	L
cc) Grapefruit	19.2%	M } Free C2 }	L
dd) Lemons :			
11. Comminuted entire	19.2%	M } Free C2 }	L
22. Other	22.2%	M 3% C1 19.2% C2 Free	L
ee) Loganberries	19.2% + £0.0886 per 100kg	M £0.0886 per 100kg C1 19.2% C2 Free	L
ff) Nuts	20.7%	M 1.5% C1 19.2% C2 Free *E 19.2%	L
gg) Oranges :			
11. Comminuted entire	19.2%	M } Free C2 }	L
22. Pulp not containing the peel	19.2%	M } Free C2 }	L
33. Other	20.7%	M 1.5% C1 19.2% C2 Free	L
hh) Strawberries	22.2%	M 3% C1 19.2% C2 Free	L
ij) Other	22.2%	M 3% C1 19.2% C2 Free	L
9. Mixtures of fruit :			
aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruits :			
11. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit and not less than 25 pieces of fruit per 115g portion of the drained fruit	17.6% + £0.0590 per 100kg	M £0.0590 per 100kg C1 17.6% C2 Free	L
22. Mixtures of fruit (including fruit pulp) other than mixtures falling within sub-heading 11. above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8% by weight of all the fruit in the mixture :			
aaa) Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	17.6%	M } Free C2 }	L

\* " E " rate (nil) for Denmark.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. II. b) 9. aa) 22.—continued			
bbb) Other	17.6% + £0.0590 per 100kg	M £0.0590 per 100kg C1 17.6% C2 Free	L
33. Other	20.6%	M 3% C1 17.6% C2 Free	L
bb) Other :			
11. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per 115g portion of the drained fruit	19.2% + £0.0590 per 100kg	M £0.0590 per 100kg C1 19.2% C2 Free	L
22. Other	22.2%	M 3% C1 19.2% C2 Free	L
c) Not containing added sugar, in immediate packings of a net capacity :			
1. Of 4.5kg or more :			
aa) Apricots	13.6%	M } Free C2 }	—
bb) Peaches (including nectarines) and plums :			
11. Peaches	15.2%	M } Free C2 }	—
22. Other	18.2%	M 3% C1 15.2% C2 Free	—
cc) Pears	19.8%	M 3% C1 16.8% C2 Free	—
dd) Other fruits :			
11. Apples	18.4%, + whichever is the less of 5% or £0.0688 per 100kg	M 5% or £0.0688 per 100kg, whichever is the less C1 18.4% C2 Free	—
22. Cherries :			
aaa) Canned	18.4%	M } Free C2 }	—
bbb) Other	21.4%	M 3% C1 18.4% C2 Free	—
33. Ginger	20.4%	M 2% C1 18.4% C2 Free	—
44. Grapefruit	18.4%	M } Free C2 }	—
55. Lemons :			
aaa) Comminuted entire	18.4%	M } Free C2 }	—
bbb) Other	21.4%	M 3% C1 18.4% C2 Free	—
66. Loganberries	21.4%	M 3% C1 18.4% C2 Free	—
77. Nuts	19.9%	M 1.5% C1 18.4% C2 Free *E 18.4%	—

\* "E" rate (nil) for Denmark.  
1.7.77

## Section IV

20.06

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>20.06 B. II. c) 1. dd) — continued</b>			
88. Oranges and mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids:			
aaa) Comminuted entire	18.4%	M } Free C2 }	—
bbb) Pulp not containing the peel	18.4%	M } Free C2 }	—
ccc) Other	19.9%	M 1.5% C1 18.4% C2 Free	—
99. Pineapples	18.4% + £0.0984 per 100kg	M £0.0984 per 100kg C1 18.4% C2 Free	—
1010. Strawberries	18.4% + £0.2952 per 100kg	M £0.2952 per 100kg C1 18.4% C2 Free	—
1111. Other	21.4%	M 3% C1 18.4% C2 Free	—
ee) Mixtures of fruit:			
11. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per 115g portion of the drained fruit	18.4% + £0.0590 per 100kg	M £0.0590 per 100kg C1 18.4% C2 Free	—
22. Mixtures of fruit (including fruit pulp) other than mixtures falling within sub-heading 11. above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8%, and no one description represents more than 50% by weight, of all the fruit in the mixture:			
aaa) Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	18.4%	M } Free C2 }	—
bbb) Other	18.4% + £0.0590 per 100kg	M £0.0590 per 100kg C1 18.4% C2 Free	—
33. Other	21.4%	M 3% C1 18.4% C2 Free	—
2. Of less than 4.5kg:			
aa) Pears	19.8%	M 3% C1 16.8% C2 Free	—
bb) Other fruits and mixtures of fruit:			
11. Apples	18.4% + whichever is the less of 5% or £0.0688 per 100kg	M 5% or £0.0688 per 100kg, whichever is the less C1 18.4% C2 Free	—
22. Apricots	18.4%	M } Free C2 }	—
33. Cherries:			
aaa) Canned	18.4%	M } Free C2 }	—
bbb) Other	21.4%	M 3% C1 18.4% C2 Free	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. 11. c) 2. bb)—continued			
44. Ginger	20.4%	M 2% C1 18.4% C2 Free	—
55. Grapefruit	18.4%	M } Free C2 }	—
66. Lemons :			
aaa) Comminuted entire	18.4%	M } Free C2 }	—
bbb) Other	21.4%	M 3% C1 18.4% C2 Free	—
77. Loganberries	21.4%	M 3% C1 18.4% C2 Free	—
88. Nuts	19.9%	M 1.5% C1 18.4% C2 Free *E 18.4%	—
99. Oranges and mandarins (Including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids:			
aaa) Comminuted entire	18.4%	M } Free C2 }	—
bbb) Pulp not containing the peel	18.4%	M } Free C2 }	—
ccc) Other	19.9%	M 1.5% C1 18.4% C2 Free	—
1010. Peaches	18.4%	M } Free C2 }	—
1111. Pineapples	18.4% + £0.0984 per 100kg	M £0.0984 per 100kg C1 18.4% C2 Free	—
1212. Strawberries	18.4% + £0.2952 per 100kg	M £0.2952 per 100kg C1 18.4% C2 Free	—
1313. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per 115g portion of the drained fruit.	18.4% + £0.0590 per 100kg	M £0.0590 per 100kg C1 18.4% C2 Free	—
1414. Mixtures of fruit (including fruit pulp) other than mixtures falling within sub-heading 1313. above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8%, and no one description represents more than 50% by weight, of all the fruit in the mixture :			
aaa) Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	18.4%	M } Free C2 }	—
bbb) Other	18.4% + £0.0590 per 100kg	M £0.0590 per 100kg C1 18.4% C2 Free	—
1515. Other	21.4%	M 3% C1 18.4% C2 Free	—

## Section IV

20.07

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>20.07 FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, WHETHER OR NOT CONTAINING ADDED SUGAR, BUT UNFERMENTED AND NOT CONTAINING SPIRIT :</b>			
<b>A. Of a specific gravity exceeding 1.33 at 15°C :</b>			
<b>f. Grape juice (including grape must) :</b>			
a) Of a value exceeding 22UA per 100kg net weight :			
1. With an added sugar content exceeding 30% by weight	40%	M } Free C2	—
2. Other	50%	*	†
b) Of a value not exceeding 22UA per 100kg net weight :			
1. With an added sugar content exceeding 30% by weight	40%	M } Free C2	L
2. Other	50%	*	†
<b>II. Apple juice and pear juice ; mixtures of apple and pear juice :</b>			
a) of a value exceeding 22UA per 100kg net weight	33-6%	M } Free C2	—
b) Of a value not exceeding 22UA per 100kg net weight :			
1. With an added sugar content exceeding 30% by weight	33-6%	M } Free C2	L
2. Other	33-6%	M } Free C2	—
<b>III. Other :</b>			
a) Of a value exceeding 30UA per 100kg net weight :			
1. Citrus fruit juices :			
aa) Grapefruit juice ; juice, whether containing the detached cells of the fruit or not, of oranges, lemons or mandarins (including tangerines and satsumas) or of clementines, wilkings, or other similar citrus hybrids	33-6%	M } Free C2	—
bb) Other	36-6%	M } 3% C1 33-6% C2 Free	—
2. Other	33-6%	M } Free C2	—
b) Of a value not exceeding 30UA per 100kg net weight :			
1. With an added sugar content exceeding 30% by weight :			
aa) Citrus fruit juices :			
11. Grapefruit juice ; juice, whether containing the detached cells of the fruit or not, of oranges, lemons or mandarins (including tangerines and satsumas) or of clementines, wilkings or other similar citrus hybrids	33-6%	M } Free C2	L
22. Other	36-6%	M } 3% C1 33-6% C2 Free	L
bb) Other	33-6%	M } Free C2	L
2. Other :			
aa) Citrus fruit juices :			
11. Grapefruit juice ; juice, whether containing the detached cells of the fruit or not, of oranges, lemons or mandarins (including tangerines and satsumas) or of clementines, wilkings or other similar citrus hybrids	33-6%	M } Free C2	—
22. Other	36-6%	M } 3% C1 33-6% C2 Free	—
bb) Other	33-6%	M } Free C2	—

\* This item is already fully aligned with the CCT.

† In certain conditions a Customs duty having the effect of a countervailing duty is provided for.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>20.07—continued</b>			
<b>B. Of a specific gravity of 1.33 or less at 15°C :</b>			
<b>1. Grape, apple and pear juice (including grape must) ; mixtures of apple and pear juice :</b>			
a) Of a value exceeding 18UA per 100kg net weight :			
1. Grape juice (including grape must) :			
aa) Concentrated :		M } Free	—
11. With an added sugar content exceeding 30% by weight	22.4%	C2 }	
22. Other	28%	*	†
bb) Other :		M } Free	—
11. With an added sugar content exceeding 30% by weight	22.4%	C2 }	
22. Other	28%	*	†
2. Apple and pear juice :			
aa) Containing added sugar	19.2%	M } Free	—
		C2 }	
bb) Other	20%	M } Free	—
		C2 }	
3. Mixtures of apple and pear juice			
	20%	M } Free	—
		C2 }	
b) Of a value of 18UA or less per 100kg net weight :			
1. Grape juice (including grape must) :			
aa) Concentrated :		M } Free	L
11. With an added sugar content exceeding 30% by weight	22.4%	C2 }	
22. Other	28%	*	†
bb) Other :		M } Free	L
11. With an added sugar content exceeding 30% by weight	22.4%	C2 }	
22. Other	28%	*	†
2. Apple juice :			
aa) With an added sugar content exceeding 30% by weight	19.2%	M } Free	L
		C2 }	
bb) With an added sugar content of 30% or less by weight	19.2%	M } Free	—
		C2 }	
cc) Not containing added sugar	20%	M } Free	—
		C2 }	
3. Pear juice :			
aa) With an added sugar content exceeding 30% by weight	19.2%	M } Free	L
		C2 }	
bb) With an added sugar content of 30% or less by weight	19.2%	M } Free	—
		C2 }	
cc) Not containing added sugar	20%	M } Free	—
		C2 }	
4. Mixtures of apple and pear juice :			
aa) With an added sugar content exceeding 30% by weight	20%	M } Free	L
		C2 }	
bb) Other	20%	M } Free	—
		C2 }	
11. Other :			
a) Of a value exceeding 30UA per 100kg net weight :			
1. Orange juice			
	15.2%	M } Free	—
		C2 }	
2. Grapefruit juice			
	12%	M } Free	—
		C2 }	

\* This item is already fully aligned with the CCT.

† In certain conditions a Customs duty having the effect of a countervailing duty is provided for.

## Section IV

20.07

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>20.07 B. 11. a) —continued</b>			
3. Lemon juice and other citrus fruit juices :			
aa) Containing added sugar :			
11. Juice, whether containing the detached cells of the fruit or not, of lemons or mandarins (including tangerines and satsumas) or of clementines, wilkings or other similar citrus hybrids	14.4%	M } Free C2 }	—
22. Other	17.4%	M } 3% CI } 14.4% C2 } Free	—
bb) Other :			
11. Juice, whether containing the detached cells of the fruit or not, of lemons or mandarins (including tangerines and satsumas) or of clementines, wilkings or other similar citrus hybrids	15.2%	M } Free C2 }	—
22. Other	18.2%	M } 3% CI } 15.2% C2 } Free	—
4. Pineapple juice :			
aa) Containing added sugar	15.2%	M } Free C2 }	—
bb) Other	16%	M } Free C2 }	—
5. Tomato juice :			
aa) Containing added sugar	16%	M } Free C2 }	—
bb) Other	16.8%	M } Free C2 }	—
6. Other fruit and vegetable juices :			
aa) Containing added sugar	16.8%	M } Free C2 }	—
bb) Other	17.6%	M } Free C2 }	—
7. Mixtures :			
aa) Of citrus fruit juices and pineapple juice :			
11. Containing added sugar	15.2%	M } Free C2 }	—
22. Other	16%	M } Free C2 }	—
bb) Other :			
11. Containing added sugar	16.8%	M } Free C2 }	—
22. Other	17.6%	M } Free C2 }	—
b)] Of a value of 30UA or less per 100kg net weight :			
1. Orange juice :			
aa) With an added sugar content exceeding 30% by weight	15.2%	M } Free C2 }	L
bb) Other	15.2%	M } Free C2 }	—
2. Grapefruit juice :			
aa) With an added sugar content exceeding 30% by weight	12%	M } Free C2 }	L
bb) Other	12%	M } Free C2 }	—
3. Lemon juice :			
aa) With an added sugar content exceeding 30% by weight	14.4%	M } Free C2 }	L
bb) With an added sugar content of 30% or less by weight	14.4%	M } Free C2 }	—
cc) Not containing added sugar	15.2%	M } Free C2 }	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
<b>20.07 B. II. b)—continued</b>			
4. Other citrus fruit juices :			
aa) With an added sugar content exceeding 30% by weight :			
11. Juice, whether containing the detached cells of the fruit or not, of mandarins (including tangerines and satsumas) or of clementines, wilkings or other similar citrus hybrids	14.4%	M } Free C2	L
22. Other	17.4%	M } 3% C1 } 14.4% C2 } Free	L
bb) With an added sugar content of 30% or less by weight :			
11. Juice, whether containing the detached cells of the fruit or not, of mandarins (including tangerines and satsumas) or of clementines, wilkings or other similar citrus hybrids	14.4%	M } Free C2	—
22. Other	17.4%	M } 3% C1 } 14.4% C2 } Free	—
cc) Not containing added sugar :			
11. Juice, whether containing the detached cells of the fruit or not, of mandarins (including tangerines and satsumas) or of clementines, wilkings or other similar citrus hybrids	15.2%	M } Free C2	—
22. Other	18.2%	M } 3% C1 } 15.2% C2 } Free	—
5. Pineapple juice :			
aa) With an added sugar content exceeding 30% by weight	15.2%	M } Free C2	L
bb) With an added sugar content of 30% or less by weight	15.2%	M } Free C2	—
cc) Not containing added sugar	16%	M } Free C2	—
6. Tomato juice :			
aa) With an added sugar content exceeding 30% by weight	16%	M } Free C2	L
bb) With an added sugar content of 30% or less by weight	16%	M } Free C2	—
cc) Not containing added sugar	16.8%	M } Free C2	—
7. Other fruit and vegetable juices :			
aa) With an added sugar content exceeding 30% by weight	16.8%	M } Free C2	L
bb) With an added sugar content of 30% or less by weight	16.8%	M } Free C2	—
cc) Not containing added sugar	17.6%	M } Free C2	—
8. Mixtures :			
aa) Of citrus fruit juices and pineapple juice :			
11. With an added sugar content exceeding 30% by weight	15.2%	M } Free C2	L
22. With an added sugar content of 30% or less by weight	15.2%	M } Free C2	—
33. Not containing added sugar	16%	M } Free C2	—
bb) Other :			
11. With an added sugar content exceeding 30% by weight	16.8%	M } Free C2	L
22. With an added sugar content of 30% or less by weight	16.8%	M } Free C2	—
33. Not containing added sugar	17.6%	M } Free C2	—

## Chapter 21

## MISCELLANEOUS EDIBLE PREPARATIONS

## NOTES

1. This Chapter does not cover :
- Mixed vegetables of heading No. 07.04 ;
  - Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01) ;
  - Spices and other products of headings Nos. 09.04 to 09.10 ; or
  - Yeast put up as a medicament and other products of heading No. 30.03.
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21.02.
3. For the purposes of heading No. 21.05, the expression "homogenised composite food preparations" means preparations of a kind used as infant food or for dietetic purposes, consisting of a finely homogenised mixture of two or more basic ingredients such as meat (including meat offal), fish, vegetables and fruit. For the application

of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients other than meat, meat offal or fish.

## ADDITIONAL NOTE

For the purposes of subheading 21.07E, the term "cheese fondues" shall be taken to mean preparations containing 12% or more but less than 18% of milkfats and made from melted cheese (Emmentaler and Gruyère exclusively) with the addition of white wine, kirsch, starch and spices and put up in immediate packings of a net capacity of 1kg or less.

Entry under the aforementioned subheading is furthermore subject to the production of a certificate issued in accordance with the conditions laid down by the competent authorities of the European Communities.

Tariff Heading	Full Rate of Duty	Additional Charge
<b>21.01 ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES ; EXTRACTS, ESSENCES AND CONCENTRATES THEREOF :</b>		
<b>A. Roasted chicory and other roasted coffee substitutes :</b>		
I. Roasted chicory	18%	—
II. Other	8%	*VC
<b>B. Extracts, essences and concentrates of the products described under subheading A :</b>		
I. Of roasted chicory	22%	—
II. Other	14%	*VC
<b>21.02 EXTRACTS, ESSENCES OR CONCENTRATES, OF COFFEE, TEA OR MATÉ ; PREPARATIONS WITH A BASIS OF THOSE EXTRACTS, ESSENCES OR CONCENTRATES :</b>		
<b>A. Extracts, essences or concentrates of coffee ; preparations with a basis of those extracts, essences or concentrates</b>	18%	—
<b>B. Extracts, essences or concentrates of tea or maté ; preparations with a basis of those extracts, essences or concentrates</b>	12%	—
<b>21.03 MUSTARD FLOUR AND PREPARED MUSTARD :</b>		
<b>A. Mustard flour, in immediate packings of a net capacity :</b>		
I. Of 1kg or less	8%	—
II. Of more than 1kg	4%	—
<b>B. Prepared mustard</b>	16%	—
<b>21.04 SAUCES ; MIXED CONDIMENTS AND MIXED SEASONINGS :</b>		
<b>A. Mango chutney, liquid</b>	Free	—
<b>B. Other</b>	18%	—

\* VC = Variable Charge.

21.05-21.07

Section IV

Tariff Heading	Full Rate of Duty	Additional Charge
<b>21.05 SOUPS AND BROTHS, IN LIQUID, SOLID OR POWDER FORM ; HOMOGENISED COMPOSITE FOOD PREPARATIONS :</b>		
A. Soups and broths, in liquid, solid or powder form	18%	—
B. Homogenised composite food preparations	22%	—
<b>21.06 NATURAL YEASTS (ACTIVE OR INACTIVE) ; PREPARED BAKING POWDERS :</b>		
A. Active natural yeasts :		
I. Culture yeast	17%	—
II. Bakers' yeast :		
a) Dried	15%	*VC
b) Other	15%	*VC
III. Other	23%	—
B. Inactive natural yeasts :		
i. In tablet, cube or similar form, or in immediate packings of a net capacity of 1kg or less	13%	—
ii. Other	8%	—
C. Prepared baking powders	9.5%	—
<b>21.07 FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED :</b>		
A. Cereals in grain or ear form, pre-cooked or otherwise prepared :		
I. Malze	13%	*VC
II. Rice	13%	*VC
III. Other	13%	*VC
B. Ravfoli, macaroni, spaghetti and similar products, not stuffed, cooked ; the foregoing preparations, stuffed, whether or not cooked :		
I. Not stuffed, cooked	13%	*VC
II. Stuffed :		
a) Cooked	13%	*VC
b) Other	13%	*VC
C. Ice-cream (not including ice-cream powder) and other ices :		
I. Containing no milkfats or containing less than 3% by weight of such fats	13%	*VC
II. Containing by weight of milkfats :		
a) 3% or more but less than 7%	13%	*VC
b) 7% or more	13%	*VC

\*VC = Variable Charge.

## Section IV

21.07

Tariff Heading	Full Rate of Duty	Additional Charge
<b>21.07—continued</b>		
<b>D. Prepared yoghourt ; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes :</b>		
<b>I. Prepared yoghourt :</b>		
a) In powder form, containing by weight of milkfats :		
1. Less than 1.5%	13%	*VC
2. 1.5% or more	13%	*VC
b) Other, containing by weight of milkfats :		
1. Less than 1.5%	13%	*VC
2. 1.5% or more but less than 4%	13%	*VC
3. 4% or more	13%	*VC
<b>II. Other, containing by weight of milkfats :</b>		
a) Less than 1.5% and containing by weight of milk proteins (nitrogen content x 6.38) :		
1. Less than 40%	13%	*VC
2. 40% or more but less than 55%	13%	*VC
3. 55% or more but less than 70%	13%	*VC
4. 70% or more	13%	*VC
b) 1.5% or more	13%	*VC
<b>E. Cheese fondues</b>		
	13%	*VC
<b>F. Other :</b>		
<b>I. Containing no milkfats or containing less than 1.5% by weight of such fats :</b>		
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) :		
1. Containing no starch or containing less than 5% by weight of starch	20%	—
2. Containing by weight of starch :		
aa) 5% or more but less than 32%	13%	*VC
bb) 32% or more but less than 45%	13%	*VC
cc) 45% or more	13%	*VC
b) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose) :		
1. Containing no starch or containing less than 5% by weight of starch	13%	*VC
2. Containing by weight of starch :		
aa) 5% or more but less than 32%	13%	*VC
bb) 32% or more but less than 45%	13%	*VC
cc) 45% or more	13%	*VC
c) Containing 15% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose) :		
1. Containing no starch or containing less than 5% by weight of starch	13%	*VC

\* VC = Variable Charge.

Tariff Heading	Full Rate of Duty	Additional Charge
21.07 F. 1. c)—continued		
2. Containing by weight of starch :		
aa) 5% or more but less than 32%	13%	*VC
bb) 32% or more but less than 45%	13%	*VC
cc) 45% or more	13%	*VC
d) Containing 30% or more but less than 50% by weight of sucrose (including invert sugar expressed as sucrose) :		
1. Containing no starch or containing less than 5% by weight of starch	13%	*VC
2. Containing by weight of starch :		
aa) 5% or more but less than 32%	13%	*VC
bb) 32% or more	13%	*VC
e) Containing 50% or more but less than 85% by weight of sucrose (including invert sugar expressed as sucrose) :		
1. Containing no starch or containing less than 5% by weight of starch	13%	*VC
2. Other	13%	*VC
f) Containing 85% or more by weight of sucrose (including invert sugar expressed as sucrose)	13%	*VC
II. Containing 1-5% or more but less than 6% by weight of milkfats :		
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) :		
1. Containing no starch or containing less than 5% by weight of starch	13%	*VC
2. Containing by weight of starch :		
aa) 5% or more but less than 32%	13%	*VC
bb) 32% or more but less than 45%	13%	*VC
cc) 45% or more	13%	*VC
b) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose) :		
1. Containing no starch or containing less than 5% by weight of starch	13%	*VC
2. Containing by weight of starch :		
aa) 5% or more but less than 32%	13%	*VC
bb) 32% or more	13%	*VC
c) Containing 15% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose) :		
1. Containing no starch or containing less than 5% by weight of starch	13%	*VC
2. Containing by weight of starch :		
aa) 5% or more but less than 32%	13%	*VC
bb) 32% or more	13%	*VC

\* VC = Variable Charge.

## Section IV

21.07

Tariff Heading	Full Rate of Duty	Additional Charge
<b>21.07 F. II.—continued</b>		
d) Containing 30% or more but less than 50% by weight of sucrose (including invert sugar expressed as sucrose):		
1. Containing no starch or containing less than 5% by weight of starch	13%	*VC
2. Other	13%	*VC
e) Containing 50% or more by weight of sucrose (including invert sugar expressed as sucrose)	13%	*VC
<b>III. Containing 6% or more but less than 12% by weight of milkfat:</b>		
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):		
1. Containing no starch or containing less than 5% by weight of starch	13%	*VC
2. Containing by weight of starch:		
aa) 5% or more but less than 32%	13%	*VC
bb) 32% or more	13%	*VC
b) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose):		
1. Containing no starch or containing less than 5% by weight of starch	13%	*VC
2. Other	13%	*VC
c) Containing 15% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose):		
1. Containing no starch or containing less than 5% by weight of starch	13%	*VC
2. Other	13%	*VC
d) Containing 30% or more but less than 50% by weight of sucrose (including invert sugar expressed as sucrose):		
1. Containing no starch or containing less than 5% by weight of starch	13%	*VC
2. Other	13%	*VC
e) Containing 50% or more by weight of sucrose (including invert sugar expressed as sucrose)	13%	*VC
<b>IV. Containing 12% or more but less than 18% by weight of milkfat:</b>		
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):		
1. Containing no starch or containing less than 5% by weight of starch	13%	*VC
2. Other	13%	*VC
b) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose):		
1. Containing no starch or containing less than 5% by weight of starch	13%	*VC
2. Other	13%	*VC
c) Containing 15% or more by weight of sucrose (including invert sugar expressed as sucrose)	13%	*VC

\*VC = Variable Charge.

Tariff Heading	Full Rate of Duty	Additional Charge
<b>21.07 F.—continued</b>		
<b>V. Containing 18% or more but less than 26% by weight of milkfats :</b>		
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) :		
1. Containing no starch or containing less than 5% by weight of starch	13%	*VC
2. Other	13%	*VC
b) Containing 5% or more by weight of sucrose (including invert sugar expressed as sucrose)	13%	*VC
<b>VI. Containing 26% or more but less than 45% by weight of milkfats :</b>		
a) Containing no sucrose, or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) :		
1. Containing no starch or containing less than 5% by weight of starch	13%	*VC
2. Other	13%	*VC
b) Containing 5% or more but less than 25% by weight of sucrose (including invert sugar expressed as sucrose) :		
1. Containing no starch or containing less than 5% by weight of starch	13%	*VC
2. Other	13%	*VC
c) Containing 25% or more by weight of sucrose (including invert sugar expressed as sucrose)	13%	*VC
<b>VII. Containing 45% or more but less than 65% by weight of milkfats :</b>		
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) :		
1. Containing no starch or containing less than 5% by weight of starch	13%	*VC
2. Other	13%	*VC
b) Containing 5% or more by weight of sucrose (including invert sugar expressed as sucrose) :		
1. Containing no starch or containing less than 5% by weight of starch	13%	*VC
2. Other	13%	*VC
<b>VIII. Containing 65% or more but less than 85% by weight of milkfats :</b>		
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	13%	*VC
b) Other	13%	*VC
<b>IX. Containing 85% or more by weight of milkfats</b>	13%	*VC

\*VC = Variable Charge.

Chapter 22  
BEVERAGES, SPIRITS AND VINEGAR

## NOTES

1. This Chapter does not cover :
- (a) Sea water (heading No. 25.01) ;
  - (b) Distilled and conductivity water and water of similar purity (heading No. 28.58) ;
  - (c) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.14) ;
  - (d) Medicaments of heading No. 30.03 ; or
  - (e) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of headings Nos. 22.08 and 22.09, the alcoholic strength is to be taken to be that shown on test by Sikes' hydrometer.

## ADDITIONAL NOTES

1. For the purposes of headings Nos. 22.04, 22.05 and 22.06 and subheading 22.07A. :
- (a) "actual alcoholic strength" means the number of volumes of alcohol contained in 100 volumes of the product ;
  - (b) "potential alcoholic strength" means the number of volumes of alcohol capable of being produced by total fermentation of the sugars contained in 100 volumes of the product ;
  - (c) "total alcoholic strength" means the sum of the actual and potential alcoholic strengths ;
  - (d) "degree of alcohol" means the actual alcoholic strength.
- Determination of the alcoholic strength must be carried out at 20°C.
2. For the purposes of heading No. 22.04 "grape must in fermentation" means grape must having an actual alcoholic strength less than three fifths of the total alcoholic strength.
3. For the purposes of heading No. 22.05 :
- A. "Sparkling wine" (subheading 22.05A.) means a product having an actual alcoholic strength of not less than 8.5°, obtained:
    - either by first or second alcoholic fermentation of fresh grapes, grape must or wine, and releasing, when the container is opened, carbon dioxide derived exclusively from the fermentation,
    - or from wine and releasing, when the container is opened, carbon dioxide derived wholly or partly from the addition of this gas,
 and having, when kept at a temperature of 20°C in closed containers, an excess pressure of not less than 3 atmospheres.
  - B. "Total dry extract" means the content in grammes per litre of all the substances in the product which, under given physical conditions, do not volatilise. The total dry extract must be determined with the densimeter at 20°C.
  - C. (a) The presence in the products falling within subheading 22.05C. of quantities of total dry extract per litre indicated in I., II., III. and IV. below does not affect their classification :
    - I. Products of an alcoholic strength of not more than 13° : 90g or less of total dry extract per litre ;
    - II. Products of an alcoholic strength of more than 13° but not more than 15° : 130g or less of total dry extract per litre ;
    - III. Products of an alcoholic strength of more than 15° but not more than 18° : 130g or less of total dry extract per litre ;
    - IV. Products of an alcoholic strength of more than 18° but not more than 22° : 330g or less of total dry extract per litre.
 Products with a total dry extract exceeding the maximum quantity shown above in each category are to be classified in the next following category, except that if the total dry extract exceeds 330g per litre the products are to be classified in subheading 22.05 C.V.
  - (b) The above rules do not apply to products falling within subheadings 22.05 C. III. a) I., b) I., b) 2 and 22.05 C. IV. a) I., b) I. and b) 2.
4. Subheading 22.05 C. shall be taken to include :
- (a) Grape must with fermentation arrested by the addition of alcohol, that is to say a product :
    - having an actual alcoholic strength of not less than 12° but less than 15°, and
    - obtained by the addition to unfermented grape must having a natural alcoholic strength of not less than 8.5° of a product derived from the distillation of wine ;
  - (b) Wine fortified for distillation, that is to say a product :
    - having an actual alcoholic strength of not less than 18° but not more than 24°, and
    - obtained exclusively by the addition to wine containing no residual sugar of an unrectified product derived from the distillation of wine and having a maximum actual alcoholic strength of 86°, and
    - having a maximum volatile acidity of 2.40 g/l, expressed as acetic acid ;
  - (c) Liqueur wine, that is to say a product :
    - having a total alcoholic strength of not less than 17.5°, and an actual alcoholic strength of not less than 15° and not more than 22°, and
    - obtained from grape must or wine, which must come from vine varieties approved in the third country of origin for the production of liqueur wine, and having a minimum natural alcoholic strength of 12° :
      - by freezing or
      - by the addition during or after fermentation
        - I. of a product derived from the distillation of wine or
        - II. of concentrated grape must or, in the case of certain quality liqueur wines appearing on a list to be adopted of wines for which such practice is traditional, of grape must concentrated by direct heat, which, apart from this operation, corresponds to the definition of concentrated grape must or,
        - III. of a mixture of these products.
 However, certain quality liqueur wines appearing on a list to be adopted may be obtained from unfermented fresh grape must which does not need to have a minimum natural alcoholic strength of 12°.
5. For the purposes of subheading 22.07 A., the expression "piquette" means the product obtained by the fermentation of untreated grape marc macerated in water or by the extraction of fermented grape marc with water.
6. For the purposes of subheading 22.07 B. I. the following are regarded as "sparkling" :
  - fermented beverages in bottles with "mushroom" stoppers held in place by ties or fastenings ;
  - fermented beverages otherwise put up, with an excess pressure of not less than 1.5 atmospheres, measured at a temperature of 20°C.
7. For the purposes of subheading 22.10 A., the expression "wine vinegar" means vinegar obtained exclusively by acetous fermentation of wine and having a total acidity not less than 60 g/l, expressed as acetic acid.

## SPECIAL NOTE APPLYING TO CERTAIN SUBHEADINGS ONLY

References in subheadings to degrees of proof spirit are to be taken to be references to British proof strength.

22.01-22.05

Section IV

Tariff Heading	Full Rate of Duty	Additional Charge
<b>22.01 WATERS, INCLUDING SPA WATERS AND AERATED WATERS; ICE AND SNOW:</b>		
A. Spa waters, natural or artificial; aerated waters	4%	—
B. Other	Free	—
<b>§ 22.02 LEMONADE, FLAVOURED SPA WATERS AND FLAVOURED AERATED WATERS, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT AND VEGETABLE JUICES FALLING WITHIN HEADING No. 20.07:</b>		
A. Not containing milk or milkfats	15%	—
B. Other, containing by weight of milkfats:		
I. Less than 0.2%	8%	†VC
II. 0.2% or more but less than 2%	8%	†VC
III. 2% or more	8%	†VC
<b>22.03 BEER MADE FROM MALT</b>	24% †	—
<b>22.04 GRAPE MUST, IN FERMENTATION OR WITH FERMENTATION ARRESTED OTHERWISE THAN BY THE ADDITION OF ALCOHOL</b>	40%	*
<b>22.05 WINE OF FRESH GRAPES; GRAPE MUST WITH FERMENTATION ARRESTED BY THE ADDITION OF ALCOHOL:</b>	per liquid gallon	
A. Sparkling wine	1.8184UA †	*
B. Wine in bottles with "mushroom" stoppers held in place by ties or fastenings, and wine otherwise put up with an excess pressure of not less than 1 atmosphere but less than 3 atmospheres, measured at a temperature of 20°C	1.8184UA †	*
C. Other:		
I. Of an actual alcoholic strength not exceeding 13°, in containers holding:		
a) 2 litres or less	0.5455UA †	*
b) More than 2 litres	0.4091UA †	*
II. Of an actual alcoholic strength exceeding 13° but not exceeding 15°, in containers holding:		
a) 2 litres or less	0.6364UA †	*
b) More than 2 litres	0.5080UA †	*

\* In certain conditions a Customs duty having the effect of a countervailing duty is provided for.

† VC=Variable Charge.

‡ See note at end of chapter.

§ This heading relates to non-alcoholic beverages ready for consumption.

|| The conversion rate applicable is the current agricultural representative rate.

## Section IV

22.05-22.06

Tariff Heading	Full Rate of Duty	Additional Charge
<b>22.05 C.—continued</b>	per liquid gallon	
III. Of an actual alcoholic strength exceeding 15° but not exceeding 18°, in containers holding :		
a) 2 litres or less :		
1. Port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel †	0-6137UA †	—
2. Other	0-7728UA †	*
b) More than 2 litres :		
1. Port, Madeira, sherry and Setubal muscatel †	0-5000UA †	—
2. Tokay (Aszu and Szamorodni) †	0-5455UA †	—
3. Other	0-6364UA †	*
IV. Of an actual alcoholic strength exceeding 18° but not exceeding 22°, in containers holding :		
a) 2 litres or less :		
1. Port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel †	0-6591UA †	—
2. Other	0-8637UA †	*
b) More than 2 litres :		
1. Port, Madeira, sherry and Setubal muscatel †	0-5455UA †	—
2. Tokay (Aszu and Szamorodni) †	0-5909UA †	—
3. Other	0-8637UA †	*
V. Of an actual alcoholic strength exceeding 22°, in containers holding :		
a) 2 litres or less	0-4546UA    + 0-0727UA    per degree †	*
b) More than 2 litres	0-0727UA    per degree †	*
<b>22.06 VERMOUTHS, AND OTHER WINES OF FRESH GRAPES FLAVOURED WITH AROMATIC EXTRACTS :</b>		
A. Of an actual alcoholic strength of 18° or less, in containers holding :		
I. 2 litres or less	0-7728UA †	—
II. More than 2 litres	0-6364UA †	—
B. Of an actual alcoholic strength exceeding 18° but not exceeding 22°, in containers holding :		
I. 2 litres or less	0-8637UA †	—
II. More than 2 litres	0-7273UA †	—
C. Of an actual alcoholic strength exceeding 22°, in containers holding :		
I. 2 litres or less	0-4546UA + 0-0727UA per degree †	—
II. More than 2 litres	0-0727UA per degree †	—

\* In certain conditions a Customs duty having the effect of a countervailing duty is provided for.

† Entry under this subheading is subject to the production of the appropriate certificate of designation of origin.

‡ See note at end of chapter.

|| The conversion rate applicable is the current agricultural representative rate.

Tariff Heading	Full Rate of Duty	Additional Charge
<b>22.07 OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY AND MEAD) :</b>		
<b>A. Piquette</b>	0.0727UA per degree per liquid gallon with a minimum of 0.4091UA per liquid gallon †	*
<b>B. Other :</b>		
<b>I. Sparkling</b>	1.3638UA per liquid gallon †	—
<b>II. Still, in containers holding :</b>		
<b>a) 2 litres or less</b>	0.5455UA per liquid gallon †	—
<b>b) More than 2 litres</b>	0.4091UA per liquid gallon †	—
<b>22.08 ETHYL ALCOHOL OR NEUTRAL SPIRITS, UN-DENATURED, OF A STRENGTH OF 140° PROOF OR HIGHER ; DENATURED SPIRITS (INCLUDING ETHYL ALCOHOL AND NEUTRAL SPIRITS) OF ANY STRENGTH :</b>		
<b>A. Denatured spirits (including ethyl alcohol and neutral spirits) of any strength</b>	0.7273UA per liquid gallon †	—
<b>B. Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° proof or higher</b>	1.3638UA per liquid gallon †	—
<b>22.09 SPIRITS (OTHER THAN THOSE OF HEADING No. 22.08) ; LIQUEURS AND OTHER SPIRITUOUS BEVERAGES ; COMPOUND ALCOHOLIC PREPARATIONS (KNOWN AS "CONCENTRATED EXTRACTS") FOR THE MANUFACTURE OF BEVERAGES :</b>		
<b>A. Spirits (other than those of heading No. 22.08) in containers holding :</b>		
<b>I. 2 litres or less</b>	4.1372UA per proof gallon + 0.4546UA per liquid gallon †	—
<b>II. More than 2 litres</b>	4.1372UA per proof gallon †	—
<b>B. Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:</b>		
<b>I. Aromatic bitters of an alcoholic strength of 77.2° proof to 86° proof containing from 1.5% to 6% by weight of gentian, spices and various ingredients and from 4% to 10% of sugar, in containers of a capacity of 0.5 litre or less</b>	Free †	—
<b>II. Other</b>	27% or 4.1372UA per proof gallon ††	—

\* In certain conditions a Customs duty having the effect of a countervailing duty is provided for.

† Whichever is the greater.

‡ See note at end of chapter.

## Section IV

22.09

Tariff Heading	Full Rate of Duty	Additional Charge
<b>22.09—continued</b>		
<b>C. Spirituous beverages :</b>		
<b>I. Rum, arrack and tafia, in containers holding :</b>		
a) 2 litres or less	2.5858UA per proof gallon + 0.2273UA per liquid gallon †	—
b) More than 2 litres	2.5858UA per proof gallon †	—
<b>II. Gin, in containers holding :</b>		
a) 2 litres or less	2.5858UA per proof gallon + 0.2273UA per liquid gallon †	—
b) More than 2 litres	2.5858UA per proof gallon †	—
<b>III. Whisky :</b>		
<b>* a) Bourbon whiskey, in containers holding :</b>		
1. 2 litres or less	1.8100UA * per proof gallon + 0.2273UA per liquid gallon †	—
2. More than 2 litres	1.8100UA per proof gallon †	—
<b>b) Other, in containers holding :</b>		
1. 2 litres or less	2.0686UA per proof gallon + 0.2273UA per liquid gallon †	—
2. More than 2 litres	2.0686UA per proof gallon †	—
<b>IV. Vodka with an ethyl alcohol content of 79.3° proof or less and plum, pear or cherry brandy, in containers holding :</b>		
a) 2 litres or less	3.3615UA per proof gallon + 0.2273UA per liquid gallon †	—
b) More than 2 litres	3.3615UA per proof gallon †	—
<b>V. Other, in containers holding :</b>		
a) 2 litres or less	4.1372UA per proof gallon + 0.4546UA per liquid gallon †	—
b) More than 2 litres	4.1372UA per proof gallon †	—

\* Bourbon Whiskey. Classification under this subheading is subject to the production with the entry of a certificate of authenticity issued by the U.S. Bureau of Alcohol, Tobacco and Firearms, or its regional offices.

† See note at end of chapter.

22.10

Section IV

Tariff Heading	Full Rate of Duty	Additional Charge
<b>22.10 VINEGAR AND SUBSTITUTES FOR VINEGAR :</b>		
<b>A. Wine vinegar, in containers holding :</b>		
I. 2 litres or less	0.3636UA per liquid gallon	*
II. More than 2 litres	0.2727UA per liquid gallon	*
<b>B. Other, in containers holding :</b>		
I. 2 litres or less	0.3636UA per liquid gallon	—
II. More than 2 litres	0.2727UA per liquid gallon	—

\* In certain conditions a Customs duty having the effect of a countervailing duty is provided for.

† In addition to the duty chargeable under this Order, liability exists under separate legislation for the payment of an impôt on the goods covered by headings Nos. 22.03, 22.05, 22.06, 22.07, 22.08, 22.09 and 23.05. Details of the current rates of impôt are available from the Chief Revenue Officer, Customs Office, White Rock, Guernsey.

## Chapter 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES;  
PREPARED ANIMAL FODDER

## ADDITIONAL NOTES

1. For the purposes of subheadings 23.05 A. and 23.06 A.1., the following expressions shall have the meanings hereby assigned to them:

— "total alcohol content": the sum of the actual and potential alcohol contents;

— "actual alcohol content": the number of litres of alcohol contained in 100kg of the product;

— "potential alcohol content": the number of litres of alcohol capable of being produced by total fermentation of the sugars contained in 100kg of the product.

2. For the purposes of subheading 23.07B., the expression "milk products" means the products falling within headings Nos. 04.01, 04.02, 04.03 and 04.04 and within subheadings 17.02A. and 17.05A.

Tariff Heading	Full Rate of Duty	Additional Charge
<b>23.01 FLOURS AND MEALS, OF MEAT, OFFALS, FISH, CRUSTACEANS OR MOLLUSCS, UNFIT FOR HUMAN CONSUMPTION; GREAVES:</b>		
A. Flours and meals of meat and offals; greaves	Free	—
B. Flours and meals of fish, crustaceans or molluscs	2%	—
<b>23.02 BRAN, SHARPS AND OTHER RESIDUES DERIVED FROM THE SIFTING, MILLING OR WORKING OF CEREALS OR OF LEGUMINOUS VEGETABLES:</b>		
A. Of cereals:		
I. Of maize or rice:		
a) With a starch content not exceeding 35% by weight	Free	L
b) Other	Free	L
II. Of other cereals:		
a) Of which the starch content does not exceed 28% by weight and of which the proportion that passes through a sieve with an aperture of 0.2mm does not exceed 10% by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1.5% by weight	Free	L
b) Other	Free	L
B. Of leguminous vegetables	8%	—
<b>23.03 BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE; BREWING AND DISTILLING DREGS AND WASTE; RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES:</b>		
A. Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product:		
I. Exceeding 40% by weight	Free	L
II. Not exceeding 40% by weight	Free	—
B. Other:		
I. Beet-pulp, bagasse and other waste of sugar manufacture	Free	—
II. Other	Free	—
<b>23.04 OIL-CAKE AND OTHER RESIDUES (EXCEPT DREGS) RESULTING FROM THE EXTRACTION OF VEGETABLE OILS:</b>		
A. Oil-cake and other residues resulting from the extraction of olive oil	Free	L
B. Other	Free	—

Tariff Heading	Full Rate of Duty	Additional Charge
<b>23.05 WINE LEES ; ARGOL :</b>		
<b>A. Wine lees :</b>		
I. Having a total alcohol content not exceeding 10 litres of pure alcohol per 100kg, and a dry matter content not less than 25% by weight	Free †	*
II. Other	4-1372UA per proof gallon ††	*
<b>B. Argol</b>	Free	*
<b>23.06 PRODUCTS OF VEGETABLE ORIGIN OF A KIND USED FOR ANIMAL FOOD, NOT ELSEWHERE SPECIFIED OR INCLUDED :</b>		
<b>A. Acorns, horse chestnuts and pomace or marc of fruit :</b>		
I. Grape marc :		
a) Having a total alcohol content not exceeding 5.50 litres of pure alcohol per 100kg and a dry matter content not less than 40% by weight	Free	*
b) Other	4-1372UA per proof gallon †	*
II. Other	Free	—
<b>B. Other</b>	2%	—
<b>23.07 SWEETENED FORAGE ; OTHER PREPARATIONS OF A KIND USED IN ANIMAL FEEDING :</b>		
<b>A. Fish or marine mammal solubles</b>	6%	—
<b>B. Other, containing starch, glucose or glucose syrup falling within subheadings 17.02 B. and 17.05 B., or milk products :</b>		
I. Containing starch or glucose or glucose syrup :		
a) Containing no starch or containing 10% or less by weight of starch :		
1. Containing no milk products or containing less than 10% by weight of such products	Free	L
2. Containing not less than 10% but less than 50% by weight of milk products	Free	L
3. Containing not less than 50% but less than 75% by weight of milk products	Free	L
4. Containing not less than 75% by weight of milk products	Free	L
b) Containing more than 10% but not more than 30% by weight of starch :		
1. Containing no milk products or containing less than 10% by weight of such products	Free	L
2. Containing not less than 10% but less than 50% by weight of milk products	Free	L
3. Containing not less than 50% by weight of milk products	Free	L
c) Containing more than 30% by weight of starch :		
1. Containing no milk products or containing less than 10% by weight of such products	Free	L
2. Containing not less than 10% but less than 50% by weight of milk products	Free	L
3. Containing not less than 50% by weight of milk products	Free	L
II. Containing no starch, glucose or glucose syrup, but containing milk products	Free	L
<b>C. Other</b>	15%	—

\* In certain conditions a Customs duty having the effect of a countervailing duty is provided for.

† This rate applies to the total alcohol content—see additional note 1.

‡ See note on Impôt on Wines at end of chapter 22.

## Chapter 24

## TOBACCO

Tariff Heading	Full Rate of Duty
<b>24.01 UNMANUFACTURED TOBACCO ; † TOBACCO REFUSE :</b>	
<b>A. Tobacco of a value, per package, not less than 280UA per 100kg net weight :</b>	
I. Flue cured Virginia type and light air cured Burley type (including Burley hybrids) :	
a) Of a value not more than 321UA per 100kg	14% †
b) Other	0-2041UA per lb†
II. Other :	
a) Of a value not more than 466UA per 100kg	15% †
b) Other	0-3175UA per lb†
<b>B. Other :</b>	
I. Of a value less than 121-8UA per 100kg	0-1270UA per lb. †
II. Of a value of 121-8UA or more per 100kg but less than 143-4UA per 100kg	23%†
III. Of a value of 143-4UA or more per 100kg	0-1496UA per lb. †
<b>24.02 MANUFACTURED TOBACCO ; TOBACCO EXTRACTS AND ESSENCES :</b>	
<b>A. Cigarettes</b>	90% †
<b>B. Cigars</b>	52% †
<b>C. Smoking tobacco</b>	117% †
<b>D. Chewing tobacco and snuff</b>	65% †
<b>E. Other, including agglomerated tobacco in the form of sheets or strip</b>	26% †

† In addition to the duty chargeable under this Order, liability exists under separate legislation for the payment of an Impôt on the goods covered by headings Nos. 24.01 and 24.02. Details of the current rates of Impôt are available from the Chief Revenue Officer, Customs Office, White Rock, Guernsey.

‡ Dust, powder and tobacco stalk flour are chargeable with duty at the rate shown under subheading 24.02 E.



## Section V

25.06-25.14

Tariff Heading	Full Rate of Duty
25.06 QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, INCLUDING QUARTZITE NOT FURTHER WORKED THAN ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING	Free
25.07 CLAY (FOR EXAMPLE, KAOLIN AND BENTONITE), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED, BUT NOT INCLUDING EXPANDED CLAYS FALLING WITHIN HEADING No. 68.07; MULLITE; CHAMOTTE AND DINAS EARTHS	Free
25.08 CHALK	Free
25.09 EARTH COLOURS, WHETHER OR NOT CALCINED OR MIXED TOGETHER; NATURAL MICACEOUS IRON OXIDES:	
A. Earth colours:	
I. Not calcined or mixed	1%
II. Other	3-5%
B. Natural micaceous iron oxides	2%
25.10 NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES, APATITE AND PHOSPHATIC CHALK	Free
25.11 NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE:	
A. Barium sulphate	Free
B. Barium carbonate, whether or not calcined	1%
25.12 SILICEOUS FOSSIL MEALS AND SIMILAR SILICEOUS EARTHS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE), WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS	Free
25.13 PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED:*	
A. Crude or in irregularly-shaped pieces	Free
B. Other	1%
25.14 SLATE, INCLUDING SLATE NOT FURTHER WORKED THAN ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING	Free

\* For diamonds, including industrial diamonds, see Chapter 71.

Tariff Heading	Full Rate of Duty
<b>25.15 MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL AND BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE AND ALABASTER, INCLUDING SUCH STONE NOT FURTHER WORKED THAN ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING :</b>	
<b>A. Crude ; roughly split or roughly squared ; not further worked than squared by sawing or splitting, of a thickness exceeding 25cm</b>	Free
<b>B. Not further worked than squared by sawing or splitting, of a thickness not exceeding 25cm :</b>	
<b>I. Alabaster</b>	Free
<b>II. Other</b>	6%
<b>25.16 GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL AND BUILDING STONE, INCLUDING SUCH STONE NOT FURTHER WORKED THAN ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING :</b>	
<b>A. Crude ; roughly split or roughly squared ; not further worked than squared by sawing or splitting, of a thickness exceeding 25cm</b>	Free
<b>B. Not further worked than squared by sawing or splitting, of a thickness not exceeding 25cm :</b>	
<b>I. Granite, porphyry, syenite, lava, basalt, gneiss, trachyte and other similar hard rocks ; sandstone</b>	3.5%
<b>II. Other monumental and building stone :</b>	
<b>a) Calcareous stone of an apparent specific gravity of less than 2.5</b>	3%
<b>b) Other</b>	Free
<b>25.17 PEBBLES AND CRUSHED OR BROKEN STONE (WHETHER OR NOT HEAT-TREATED), GRAVEL, MACADAM AND TARRED MACADAM, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST ; FLINT AND SHINGLE, WHETHER OR NOT HEAT-TREATED ; GRANULES AND CHIPPINGS (WHETHER OR NOT HEAT-TREATED) AND POWDER OF STONES FALLING WITHIN HEADING No. 25.15 or 25.16</b>	Free
<b>25.18 DOLOMITE, WHETHER OR NOT CALCINED, INCLUDING DOLOMITE NOT FURTHER WORKED THAN ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING ; AGGLOMERATED DOLOMITE (INCLUDING TARRED DOLOMITE) :</b>	
<b>A. Crude dolomite</b>	Free
<b>B. Calcined dolomite</b>	2%
<b>C. Agglomerated dolomite</b>	2.5%
<b>25.19 NATURAL MAGNESIUM CARBONATE (MAGNESITE), WHETHER OR NOT CALCINED, OTHER THAN MAGNESIUM OXIDE</b>	Free

## Section V

25.20-25.32

Tariff Heading	Full Rate of Duty
25.20 GYPSUM; ANHYDRITE; CALCINED GYPSUM, AND PLASTERS WITH A BASIS OF CALCIUM SULPHATE, WHETHER OR NOT COLOURED, BUT NOT INCLUDING PLASTERS SPECIALLY PREPARED FOR USE IN DENTISTRY	Free
25.21 LIMESTONE FLUX AND CALCAREOUS STONE, COMMONLY USED FOR THE MANUFACTURE OF LIME OR CEMENT	Free
25.22 QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE	3-5%
25.23 PORTLAND CEMENT, CIMENT FONDU, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKER	4%
25.24 ASBESTOS	Free
25.25 MEERSCHAUM (WHETHER OR NOT IN POLISHED PIECES) AND AMBER; AGGLOMERATED MEERSCHAUM AND AGGLOMERATED AMBER, IN PLATES, RODS, STICKS OR SIMILAR FORMS, NOT WORKED AFTER MOULDING; JET	Free
25.26 MICA, INCLUDING SPLITTINGS; MICA WASTE	Free
25.27 NATURAL STEATITE INCLUDING NATURAL STEATITE NOT FURTHER WORKED THAN ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING; TALC:	
A. Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing	Free
B. Natural steatite, crushed or powdered:	
I. Talc in immediate packings of a net capacity of 1kg or less	4%
II. Other	1%
25.28 NATURAL CRYOLITE AND NATURAL CHIOLITE	Free
25.29 NATURAL ARSENIC SULPHIDES	Free
25.30 CRUDE NATURAL BORATES AND CONCENTRATES THEREOF (CALCINED OR NOT), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; CRUDE NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H <sub>2</sub> BO <sub>3</sub> CALCULATED ON THE DRY WEIGHT	Free
25.31 FELSPAR, LEUCITE, NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR:	
A. Fluorspar	2-5%
B. Other	Free
25.32 STRONTIANITE (WHETHER OR NOT CALCINED), OTHER THAN STRONTIUM OXIDE; MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED; BROKEN POTTERY	Free

## Chapter 26

## METALLIC ORES, SLAG AND ASH

## NOTES

1. This Chapter does not cover :
- Slag and similar industrial waste prepared as macadam (heading No. 25.17) ;
  - Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19) ;
  - Basic slag of Chapter 31 ;
  - Slag wool, rock wool or similar mineral wools (heading No. 68.07) ;
  - Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls and other waste and scrap, of precious metal (heading No. 71.11) ; or
  - Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of heading No. 26.01, the term "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 28.50 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. The heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading No. 26.03 is to be taken to apply only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Tariff Heading	Full Rate of Duty
<b>26.01 METALLIC ORES AND CONCENTRATES AND ROASTED IRON PYRITES :</b>	
<b>A. Iron ores and concentrates and roasted iron pyrites :</b>	
I. Roasted iron pyrites	Free
II. Other (ECSC)	Free
<b>B. Manganese ores and concentrates, including manganese iron ores and concentrates with a manganese content of 20% or more by weight (ECSC)</b>	Free
<b>C. Uranium ores and concentrates :</b>	
I. Uranium ores and pitchblende, and concentrates thereof, with a uranium content of more than 5% by weight (EURATOM)	Free
II. Other	Free
<b>D. Thorium ores and concentrates :</b>	
I. Monazite ; urano-thorianite and other thorium ores and concentrates, with a thorium content of more than 20% by weight (EURATOM)	Free
II. Other	Free
<b>E. Other ores and concentrates</b>	Free
<b>26.02 SLAG, DROSS, SCALINGS AND SIMILAR WASTE FROM THE MANUFACTURE OF IRON OR STEEL :</b>	
<b>A. Blast furnace dust (ECSC)</b>	Free
<b>B. Other</b>	Free
<b>26.03 ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING METALS OR METALLIC COMPOUNDS</b>	Free
<b>26.04 OTHER SLAG AND ASH, INCLUDING KELP</b>	Free

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

## ADDITIONAL NOTES \*

1. For the purposes of heading No. 27.10 :
    - A. "Light oils" (subheading 27.10 A.) means oils and preparations of which 90% or more by volume (including losses) distils at 210°C (ASTM D 86 method) ;
    - B. "Special spirits" (subheading 27.10 A. III. a) means light oils as defined in paragraph A above, not containing any anti-knock preparations, and with a difference of not more than 60°C between the temperatures at which 5% and 90% (including losses) distil by volume ;
    - C. "White spirit" (subheading 27.10 A. III. a) i.) means special spirits as defined in paragraph B above, with a flash-point higher than 21°C by the Abel-Pensky method † ;
    - D. "Medium oils" (subheading 27.10 B.) means oils and preparations of which less than 90% by volume (including losses) distils at 210°C and 65% or more by volume (including losses) distils at 250°C (ASTM D 86 method) ;
    - E. "Kerosene" (subheading 27.10 B. III a) means medium oils as defined in paragraph D above with a flash-point higher than 21°C by the Abel-Pensky method † ;
    - F. "Heavy oils" (subheading 27.10 C.) means oils and preparations of which less than 65% by volume (including losses) distils at 250°C by the ASTM D 86 method or of which the distillation percentage at 250°C cannot be determined by that method ;
    - G. "Gas oils" (subheading 27.10 C. I.) means heavy oils as defined in paragraph F above of which 85% or more by volume (including losses) distils at 350°C (ASTM D 86 method) ;
    - H. "Fuel oils" (subheadings 27.10 C. II.) means heavy oils as defined in paragraph F above (other than gas oils as defined in paragraph C above) which, for a corresponding diluted colour C, have a viscosity V :
      - not exceeding that shown in line I of the following table when the sulphated ashes content is less than 1% by the ASTM D 874 method and the saponification index is less than 4 by the ASTM D 939-34 method ;
      - exceeding that shown in line II when the pour point is not less than 10°C by the ASTM D 97 method ;
- exceeding that shown in line I but not exceeding that shown in line II when 25% or more by volume distils at 300°C by the ASTM D 86 method or, if less than 25% by volume distils at 300°C, when the pour point is higher than 10°C below zero by the ASTM D 97 method. These provisions apply only to oils having a diluted colour C of less than 2.
- The term "Viscosity V" means the kinematic viscosity at 50°C expressed in centistokes by the ASTM D 445 method.
- The term "Diluted colour C" means the colour of a product, as determined by the ASTM D 1500 method, after one part of such product has been mixed with 99 parts by volume of carbon tetrachloride. The colour must be determined immediately after dilution.
- This subheading covers only fuel oils of natural colour. Subheading 27.10 C. II. does not cover heavy oils defined in paragraph F above for which it is not possible to determine : the distillation percentage at 250°C by the ASTM D 86 method (zero shall be deemed to be a percentage) ; the kinematic viscosity at 50°C by the ASTM D 445 method ; or the diluted colour C by the ASTM D 1500 method. Such products fall within subheading 27.10 C. III.
2. For the purposes of heading No. 27.11, the expressions "commercial propane" and "commercial butane" (subheading 27.11 B. I.) shall be taken to apply to products with a relative vapour pressure in the liquid state and at 37.8°C of not more than 24.5 bars, by the ASTM D 1267 method.
  3. For the purposes of heading No. 27.12, the expression "crude petroleum jelly" (subheading 27.12 A.) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method.
  4. For the purposes of subheading 27.13 B. I., the term "crude" shall be taken to apply to products :
    - (a) with an oil content of 3.5 or higher by the ASTM D 721 method, if their viscosity at 100°C is lower than 9 centistokes by the ASTM D 445 method ; or
    - (b) of a natural colour higher than 3 by the ASTM D 1500 method, if their viscosity at 100°C is 9 centistokes or higher by the ASTM D 445 method.

Diluted colour C/Viscosity V concordance table.

Colour C	0	0.5	1	1.5	2	2.5	3	3.5	4	4.5	5	5.5	6	6.5	7	7.5 and above	
Viscosity	I	4	4	4	5.4	9	15.1	25.3	42.4	71.1	119	200	335	562	943	1580	2650
V	II	7	7	7	7	9	15.1	25.3	42.4	71.1	119	200	335	562	943	1580	2650

\* Unless otherwise stated, the term "ASTM method" means the methods laid down by the American Society for Testing Materials in the 1975 edition of standard definitions and specifications for petroleum and lubricating products.

† The term "Abel-Pensky method" means method DIN (Deutsche Industrienormen) 51755—März 1974, published by the DNA (Deutsche Normenausschuss), Berlin 15.

**27.01-27.02**

5. For the purposes of headings Nos. 27.10, 27.11 and 27.12 and subheading 27.13 B., the term "specific process" shall be taken to apply to the following operations :
- (a) vacuum distillation ;
  - (b) re-distillation by a very thorough fractionation process ;
  - (c) cracking ;
  - (d) reforming ;
  - (e) extraction by means of selective solvents ;
  - (f) the process comprising all the following operations :  
processing with concentrated sulphuric acid, oleum or sulphuric anhydride ; neutralisation with alkaline agents ; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite ;
  - (g) polymerisation ;
  - (h) alkylation ;
  - (i) isomerisation ;
  - (k) (in respect of products of subheading 27.10 C. only) desulphurisation with hydrogen resulting in a reduction of at least 85% of the sulphur content of the products processed (ASTM D 1266-59T method) ;
  - (l) (in respect of products of heading 27.10 only) deparaffining by a process other than filtering ;
  - (m) (in respect of products of subheading 27.10 C. only) treatment with hydrogen at a pressure of more than 20 atmospheres and a temperature of more than 250°C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of subheading 27.10 C. III. (e.g. hydro-finishing or decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process ;
  - (n) (in respect of products of subheading 27.10 C. II. only) atmospheric distillation, on condition that less than 30% of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method. If 30% or more by volume, including losses, of such products distils at 300°C by the ASTM D 86 method, the quantities of products which may be obtained during the atmospheric distillation and which fall within subheadings 27.10 A. and 27.10 B. shall be dutiable at the same rates as those provided for under subheading 27.10 C. II. c), according to the kind and value of the products used

**Section V**

- and on the net weight of the products obtained. This rule shall not apply to products so obtained which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or chemical transformation by a process not being a specific process ;
- (a) (in respect of products of subheading 27.10 C. III. only) treatment by means of a high-frequency electrical brush-discharge.
- Should any preparatory treatment prior to the above-mentioned treatments be necessary by reason of technical requirements, the customs exemption shall apply only to the quantities of the products intended for and actually subjected to such above-mentioned treatments ; any waste products arising during preparatory treatment shall also be exempt from customs duty.
6. The quantities of products which may be obtained during chemical transformation, or during preparatory treatments which may be necessary by reason of technical requirements, and which fall within headings or subheadings Nos. 27.07 B. I., 27.10, 27.11, 27.12, 27.13 B., 27.14 C., 29.01 A. I., 29.01 B. II. a) and 29.01 D. I. a) shall be dutiable at the same rates as those provided for in respect of products "for other purposes", according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to such products falling within headings or subheadings Nos. 27.10, 27.11, 27.12 and 27.13 B., which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or further chemical transformation.
7. Subheading 27.10 C. III. c) covers only oils to be mixed with other oils, with the products of heading No. 38.14 or with thickeners in order to produce oils, greases or lubricating preparations, by enterprises which, because of the plant with which they are equipped, cannot claim exemption from customs duty under the terms of Additional Note 5. above relating to heading No. 27.10, and which process such oils for resale in plants equipped with all the following :
- at least two storage tanks for the basic oils in bulk ;
  - at least one mixing tank, with power-driven mixing equipment, with or without heating equipment, and with provision for the incorporation of additives ; and
  - packaging equipment.
- These last three requirements concerning plant equipment are also applicable when the mixing is carried out in rented plants or by a sub-contractor.

Tariff Heading	Full Rate of Duty
<b>27.01 COAL ; BRIQUETTES, OYIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL :</b>	
A. Coal (ECSC)	Free
B. Other (ECSC)	Free
<b>27.02 LIGNITE, WHETHER OR NOT AGGLOMERATED :</b>	
A. Lignite (ECSC)	Free
B. Agglomerated lignite (ECSC)	Free

## Section V

27.03-27.07

Tariff Heading	Full Rate of Duty
<b>27.03 PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED :</b>	
A. Peat	Free
B. Agglomerated peat	1.5%
<b>27.04 COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT :</b>	
A. Of coal :	
I. For the manufacture of electrodes	1.5%
II. Other (ECSC)	Free
B. Of lignite (ECSC)	Free
C. Other	1.5%
<b>27.05 RETORT CARBON</b>	1.5%
<b>27.05 (bis) COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES</b>	Free
<b>27.06 TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, INCLUDING PARTIALLY DISTILLED TARS AND BLENDS OF PITCH WITH CREOSOTE OILS OR WITH OTHER COAL TAR DISTILLATION PRODUCTS</b>	Free *
<b>27.07 OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR ; SIMILAR PRODUCTS AS DEFINED IN NOTE 2 TO THIS CHAPTER :</b>	
A. Crude oils :	
I. Crude light oils of which 90% or more by volume distils at temperatures of up to 200°C	4% *
II. Other	1% *
B. Benzole, toluole, xylene, solvent naphtha (heavy benzole) ; similar products as defined in Note 2 to this Chapter, of which 65% or more by volume distils at temperatures of up to 250°C (including mixtures of petroleum spirit and benzole) ; sulphuretted toppings :	
I. For use as power or heating fuels	5% *
† II. For other purposes	Free *
C. Basic products	3%
D. Phenols	2.5%
E. Naphthalene	Free
F. Anthracene	Free
G. Other :	
† I. For the manufacture of the products of heading No. 28.03	Free *
II. Other	3.5% <sup>a</sup>

\* See note at end of Chapter.

† Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

Tariff Heading	Full Rate of Duty
27.08 PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TAR	Free
27.09 PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE	Free *
27.10 PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING NOT LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS :	
A. Light oils :	
† I. For undergoing a specific process	Free *
†† II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 A.I.	Free *
III. For other purposes :	
a) Special spirits :	
1. White spirit	6% *
2. Other	6% *
b) Other	6% *
B. Medium oils :	
† I. For undergoing a specific process	Free *
†† II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 B.I.	Free *
III. For other purposes :	
a) Kerosene	6% *
b) Other	6% *
C. Heavy oils :	
§ I. Gas oils :	
† a) For undergoing a specific process	Free *
†† b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C.I.a)	Free *
c) For other purposes	3-5% *
II. Fuel oils :	
† a) For undergoing a specific process	Free *
†† b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C.II.a)	Free *
c) For other purposes	3-5% *

\* See note at end of chapter.

† Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

†† See Additional Note 6.

§ Includes diesel oil.

## Section V

27.10-27.13

Tariff Heading	Full Rate of Duty
<b>27.10 C.—continued</b>	
III. Lubricating oils ; other oils:	
† a) For undergoing a specific process	Free *
†‡ b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C.III.a)	Free *
† c) To be mixed in accordance with the terms of Additional Note 7 to this Chapter	4% †
d) For other purposes	6% *
<b>27.11 PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS :</b>	
A. Propane of a purity not less than § 99% :	
I. For use as power or heating fuel	17.5%
† II. For other purposes	Free
B. Other :	
I. Commercial propane and commercial butane :	
† a) For undergoing a specific process	Free
†‡ b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.11 B.I.a)	Free
c) For other purposes	1.5%
II. Other :	
a) In gaseous form	Free
b) Other	Free
<b>27.12 PETROLEUM JELLY :</b>	
A. Crude :	
† I. For undergoing a specific process	Free
†‡ II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.12 A.I.	Free
III. For other purposes	2%
B. Other	
	7%
<b>27.13 PARAFFIN WAX, MICRO-CRYSTALLINE WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX AND OTHER MINERAL WAXES, WHETHER OR NOT COLOURED :</b>	
A. Ozokerite, lignite wax or peat wax (natural products) :	
I. Crude	1.5%
II. Other	5%

\* See note at end of chapter.

† Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

‡ See additional Note 6.

§ Calculated by reference to volume for gaseous forms and to weight for non-gaseous forms.

27.13-27.17

Section V

Tariff Heading	Full Rate of Duty
<b>27.13—continued</b>	
<b>B. Other :</b>	
<b>I. Crude :</b>	
† a) For undergoing a specific process	Free
† ‡ b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.13 B.1.a)	Free
c) For other purposes	2%
<b>II. Other</b>	6%
<b>27.14 PETROLEUM BITUMEN, PETROLEUM COKE AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS :</b>	
<b>A. Petroleum bitumen</b>	Free
<b>B. Petroleum coke</b>	Free
<b>C. Other :</b>	
† I. For the manufacture of the products of heading No. 28.03	Free
II. Other	2%
<b>27.15 BITUMEN AND ASPHALT, NATURAL ; BITUMINOUS SHALE, ASPHALTIC ROCK AND TAR SANDS</b>	Free
<b>27.16 BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT-BACKS)</b>	1% *
<b>27.17 ELECTRIC CURRENT</b>	Free

\* In addition to the duty chargeable under this Order, liability exists under separate legislation for the payment of an impôt on the goods covered by headings Nos. 27.06, 27.07, 27.09, 27.10 and 27.16. Details of the current rates of impôt are available from the Chief Revenue Officer, Customs Office, White Rock, Guernsey.

† Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

‡ See Additional Note 6.

## Section VI

## PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

## NOTES

1. (a) Goods (other than radio-active ores) answering to a description in heading No. 28.50 or 28.51 are to be classified in those headings and in no other heading of this Schedule.
- (b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.49 or 28.52 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable within heading No. 30.03, 30.04, 30.05, 32.09, 33.06, 35.06, 37.08 or 38.11 by reason of being put up in measured doses or for sale by retail are to be classified in those headings and in no other heading of this Schedule.

## Chapter 28

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

## NOTES

1. Except where their context or these Notes otherwise require, the headings of this Chapter are to be taken to apply only to :
  - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities ;
  - (b) Products mentioned in (a) above dissolved in water ;
  - (c) 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 some types of 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 some types of use rather than for general use.
2. In addition to dithionites stabilised with organic substances and to sulphonylates (heading No. 28.36), carbonates and percarbonates of inorganic bases (heading No. 28.42), cyanides and complex cyanides of inorganic bases (heading No. 28.43), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.44), organic products included in headings Nos. 28.49 to 28.52 and metal and non-metal carbides (heading No. 28.56), only the following compounds of carbon are also to be classified in the present Chapter :
  - (a) Oxides of carbon ; hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.13) ;
  - (b) Oxyhalides of carbon (heading No. 28.14) ;
  - (c) Carbon disulphide (heading No. 28.15) ;
  - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanato-diamminochromates (rhineckates) and other complex cyanates, of inorganic bases (heading No. 28.48) ;
  - (e) Solid hydrogen peroxide (heading No. 28.54), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.58) other than calcium cyanamide, containing not more than 25% by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31).
3. This Chapter does not cover :
  - (a) Sodium chloride or other mineral products falling within Section V ;
  - (b) Organo-inorganic compounds other than those mentioned in Note 2 above ;
  - (c) Products mentioned in Note 1, 2, 3 or 4 of Chapter 31 ;
  - (d) Inorganic products of a kind used as luminophores, falling within heading No. 32.07 ;
  - (e) Artificial graphite (heading No. 38.01) ; products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17 ; ink removers put up in packings for sale by retail, of heading No. 38.19 ; cultured crystals (other than optical elements) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19 ;
  - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.04), and precious metals falling within Chapter 71 ;
  - (g) The metals, whether or not chemically pure, falling within any heading of Section XV ; or
  - (h) Optical elements, for example, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals (heading No. 90.01).
4. Chemically defined complex acids consisting of a non-metal acid falling within sub-Chapter II and a metallic acid falling within sub-Chapter IV are to be classified in heading No. 28.13.
5. Headings Nos. 28.29 to 28.48 inclusive are to be taken to apply only to metallic or ammonium salts or peroxy-salts. Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.48.
6. Heading No. 28.50 is to be taken to apply only to :
  - (a) The following fissile chemical elements and isotopes : natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes ;
  - (b) The following radio-active chemical elements : technetium, promethium, polonium, astatine, radon, francium, radium, actinium, protactinium, neptunium, americium and other elements of higher atomic number ;
  - (c) All other radio-active isotopes, natural or artificial, including those of the precious metals and of the base metals of Sections XIV and XV ;
  - (d) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined and whether or not mixed together ;
  - (e) Alloys (other than ferro-uranium), dispersions and cermets, containing any of these elements or isotopes or their inorganic or organic compounds ;
  - (f) Nuclear reactor cartridges, spent or irradiated. The term "isotopes" mentioned above and in headings Nos. 28.50 and 28.51 includes "enriched isotopes", but does not include chemical elements which occur in nature as pure isotopes nor uranium depleted in U235.
7. Heading No. 28.55 is to be taken to include ferro-phosphorus containing 15% or more by weight of phosphorus and phosphor copper containing more than 8% by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in the present Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.19.

## ADDITIONAL NOTE

Unless provided otherwise, the salts specified in subheadings include acid salts and basic salts.

28.01-28.05

Section VI

Tariff Heading	Full Rate of Duty
I. CHEMICAL ELEMENTS	
28.01 HALOGENS (FLUORINE, CHLORINE, BROMINE AND IODINE) :	
A. Fluorine	7.2%
B. Chlorine	11.2%
C. Bromine	12%
D. Iodine	Free
28.02 SULPHUR, SUBLIMED OR PRECIPITATED ; COLLOIDAL SULPHUR	6.4%
28.03 CARBON (INCLUDING CARBON BLACK)	3.2%
28.04 HYDROGEN, RARE GASES AND OTHER NON-METALS :	
A. Hydrogen	4.8%
B. Rare gases	7.2%
C. Other non-metals :	
I. Oxygen	7.2%
II. Selenium	Free
III. Tellurium and arsenic	2.4%
IV. Phosphorus	9.6%
V. Other	6.4%
28.05 ALKALI AND ALKALINE-EARTH METALS ; RARE EARTH METALS, YTTRIUM AND SCANDIUM AND INTERMIXTURES OR INTERALLOYS THEREOF ; MERCURY :	
A. Alkali metals :	
I. Sodium	5.6%
II. Potassium	7.2%
III. Lithium	5.6%
IV. Caesium and rubidium	4%
B. Alkaline-earth metals	8.8%

## Section VI

28.05-28.13

Tariff Heading	Full Rate of Duty
<b>28.05—continued</b>	
<b>C. Rare earth metals, yttrium and scandium and intermixtures or interalloys thereof :</b>	
I. Intermixtures or interalloys	14.4%
II. Other	3.2%
<b>D. Mercury :</b>	
I. In flasks of a net capacity of 34.5kg (standard weight), of a f.o.b. value, per flask, not exceeding 224UA	6.72UA per flask
II. Other	Free
II. INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS	
<b>28.06 HYDROCHLORIC ACID AND CHLOROSULPHURIC ACID</b>	9.6%
<b>28.07 SULPHUR DIOXIDE</b>	12%
<b>28.08 SULPHURIC ACID ; OLEUM</b>	3.2%
<b>28.09 NITRIC ACID ; SULPHONITRIC ACIDS</b>	9.6%
<b>28.10 PHOSPHORUS PENTOXIDE AND PHOSPHORIC ACIDS (META-, ORTHO- AND PYRO-)</b>	13.2%
<b>28.11 ARSENIC TRIOXIDE, ARSENIC PENTOXIDE AND ACIDS OF ARSENIC :</b>	
A. Arsenic trioxide	6.4%
B. Arsenic pentoxide and acids of arsenic	8.8%
<b>28.12 BORIC OXIDE AND BORIC ACID</b>	4.8%
<b>28.13 OTHER INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS (EXCLUDING WATER) :</b>	
A. Hydrofluoric acid	8%
B. Sulphuric anhydride	6.4%
C. Nitrogen oxides	7.2%
D. Carbon dioxide	9.6%
E. Silicon dioxide	6.4%
F. Other	8%

Tariff Heading	Full Rate of Duty
III. HALOGEN AND SULPHUR COMPOUNDS OF NON-METALS	
28.14 HALIDES, OXYHALIDES AND OTHER HALOGEN COMPOUNDS OF NON-METALS :	
A. Chlorides and oxychlorides of non-metals :	
I. Sulphur chlorides	11.2%
II. Other	9.6%
B. Other halogen compounds of non-metals	8.8%
28.15 SULPHIDES OF NON-METALS ; PHOSPHORUS TRISULPHIDE :	
A. Phosphorus sulphides ; phosphorus trisulphide	8%
B. Carbon disulphide	6.4%
C. Other	4.8%
IV. INORGANIC BASES AND METALIC OXIDES, HYDROXIDES AND PEROXIDES	
28.16 AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION	11.2%
28.17 SODIUM HYDROXIDE (CAUSTIC SODA) ; POTASSIUM HYDROXIDE (CAUSTIC POTASH) ; PEROXIDES OF SODIUM OR POTASSIUM :	
A. Sodium hydroxide (caustic soda)	12.8%
B. Potassium hydroxide (caustic potash)	11.8%
C. Peroxides of sodium or potassium	8%
28.18 OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM, BARIUM OR MAGNESIUM :	
A. Of strontium	9.6%
B. Of barium	8.8%
C. Of magnesium	5.6%
28.19 ZINC OXIDE AND ZINC PEROXIDE	12.8%
28.20 ALUMINIUM OXIDE AND HYDROXIDE ; ARTIFICIAL CORUNDUM :	
A. Aluminium oxide and hydroxide	5.5%
B. Artificial corundum	7.6%

## Section VI

28.21-28.28

Tariff Heading	Full Rate of Duty
<b>28.21 CHROMIUM OXIDES AND HYDROXIDES</b>	13.4%
<b>28.22 MANGANESE OXIDES :</b>	
A. Manganese dioxide	8%
B. Other	12%
<b>28.23 IRON OXIDES AND HYDROXIDES ; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe<sub>2</sub>O<sub>3</sub></b>	6.4%
<b>28.24 COBALT OXIDES AND HYDROXIDES</b>	6.4%
<b>28.25 TITANIUM OXIDES</b>	9.6%
<b>28.26 TIN OXIDES (STANNOUS OXIDE AND STANNIC OXIDE)</b>	8.8%
<b>28.27 LEAD OXIDES ; RED LEAD AND ORANGE LEAD</b>	12.2%
<b>28.28 HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS ; OTHER INORGANIC BASES AND METALLIC OXIDES, HYDROXIDES AND PEROXIDES :</b>	
A. Hydrazine and hydroxylamine and their inorganic salts	9.6%
B. Lithium oxide and hydroxide	8%
C. Calcium oxide, hydroxide and peroxide :	
I. Oxide and hydroxide	6.4%
II. Peroxide	10.4%
D. Beryllium oxide and hydroxide	8%
E. Nickel oxides and hydroxides	Free
F. Molybdenum oxides and hydroxides	8%
G. Tungsten oxides and hydroxides	6.4%
H. Vanadium oxides and hydroxides :	
I. Vanadic pentoxide	5.6%
II. Other	8%
J. Zirconium oxide and germanium oxides	8%

28.28-28.30

Section VI

Tariff Heading	Full Rate of Duty
28.28—continued	
<b>K. Copper oxides and hydroxides :</b>	
I. Oxides	4%
II. Hydroxides	9-6%
<b>L. Mercury oxides</b>	5-6%
<b>M. Other</b>	11-2%
<b>V. METALLIC SALTS AND PEROXYSALTS, OF INORGANIC ACIDS</b>	
<b>28.29 FLUORIDES ; FLUROSILICATES, FLUOROBORATES AND OTHER COMPLEX FLUORINE SALTS :</b>	
<b>A. Fluorides :</b>	
I. Ammonium and sodium fluorides	11-2%
II. Other	8%
<b>B. Fluorosilicates, fluoroborates and other complex fluorine salts :</b>	
I. Sodium and potassium fluorosilicates	12%
II. Potassium fluorozeirconate	7-2%
III. Sodium fluoroaluminate	8-8%
IV. Other	8%
<b>28.30 CHLORIDES AND OXYCHLORIDES :</b>	
<b>A. Chlorides :</b>	
I. Of ammonium ; of aluminium	11-2%
II. Of barium	8-8%
III. Of calcium ; of magnesium	6-4%
IV. Of iron	2-4%
V. Of cobalt ; of nickel	10-4%
VI. Of tin	5-6%
VII. Other	9-6%
<b>B. Oxychlorides :</b>	
I. Of copper ; of lead	4%
II. Other	8%

## Section VI

28.31-28.36

<i>Tariff Heading</i>	<i>Full Rate of Duty</i>
<b>28.31 CHLORITES AND HYPOCHLORITES :</b>	
<b>A. Chlorites</b>	8%
<b>B. Hypochlorites :</b>	
I. Of sodium ; of potassium	11.2%
II. Other	12%
<b>28.32 CHLORATES AND PERCHLORATES :</b>	
<b>A. Chlorates :</b>	
I. Of ammonia ; of sodium ; of potassium	8%
II. Of barium	7.2%
III. Other	9.6%
<b>B. Perchlorates :</b>	
I. Of ammonia	5.6%
II. Of sodium	6.4%
III. Of potassium	7.2%
IV. Other	9.6%
<b>28.33 BROMIDES, OXYBROMIDES, BROMATES AND PERBROMATES, AND HYPOBROMITES</b>	12%
<b>28.34 IODIDES, OXYIODIDES, IODATES AND PERIODATES</b>	12%
<b>28.35 SULPHIDES ; POLYSULPHIDES :</b>	
<b>A. Sulphides :</b>	
I. Of potassium ; of barium ; of tin ; of mercury	8.8%
II. Of calcium ; of antimony ; of iron	6.4%
III. Other	12%
<b>B. Polysulphides :</b>	
I. Of potassium ; of calcium ; of barium ; of iron ; of tin	9.6%
II. Other	12%
<b>28.36 DITHIONITES, INCLUDING THOSE STABILISED WITH ORGANIC SUBSTANCES ; SULPHOXYLATES</b>	12%

28.37-28.39

Section VI

Tariff Heading	Full Rate of Duty
<b>28.37 SULPHITES AND THIOSULPHATES</b>	8%
<b>28.38 SULPHATES (INCLUDING ALUMS) AND PER-SULPHATES :</b>	
<b>A. Sulphates (excluding alums) :</b>	
I. Of sodium ; of cadmium	7.2%
II. Of potassium ; of copper	3.2%
III. Of barium ; of zinc	11.2%
IV. Of magnesium ; of aluminium ; of chromium	9.6%
V. Of cobalt ; of titanium	8%
VI. Of iron ; of nickel	5.6%
VII. Of mercury ; of lead	6.4%
VIII. Other	8%
<b>B. Alums :</b>	
I. Of ammonia	9.6%
II. Of potassium	12%
III. Of chromium	10.4%
IV. Other	11.2%
<b>C. Persulphates</b>	10.4%
<b>28.39 NITRITES AND NITRATES :</b>	
<b>A. Nitrites</b>	8%
<b>B. Nitrates :</b>	
I. Of sodium	8.8%
II. Of potassium	8%
III. Of barium ; of beryllium ; of cadmium ; of cobalt ; of nickel	8.8%
IV. Of copper ; of mercury	6.4%
V. Of lead	12%
VI. Other	11.2%

## Section VI

28.40-28.43

Tariff Heading	Full Rate of Duty
<b>28.40 PHOSPHITES, HYPOPHOSPHITES AND PHOSPHATES :</b>	
<b>A. Phosphites and hypophosphites</b>	9.6%
<b>B. Phosphates (including polyphosphates) :</b>	
<b>I. Of ammonia :</b>	
a) Polyphosphates	11.2%
b) Other	8%
<b>II. Other</b>	11.2%
<b>28.41 ARSENITES AND ARSENATES :</b>	
<b>A. Arsenites</b>	11.2%
<b>B. Arsenates</b>	9.6%
<b>28.42 CARBONATES AND PERCARBONATES ; COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE :</b>	
<b>A. Carbonates :</b>	
<b>I. Of ammonia (including commercial ammonium carbonate containing ammonium carbamate)</b>	9.6%
<b>II. Of sodium</b>	10.4%
<b>III. Of calcium</b>	7.2%
<b>IV. Of magnesium ; of copper</b>	4.8%
<b>V. Of beryllium ; of cobalt ; of bismuth</b>	8%
<b>VI. Of lithium</b>	10.2%
<b>VII. Other</b>	8.8%
<b>B. Percarbonates</b>	11.2%
<b>28.43 CYANIDES AND COMPLEX CYANIDES :</b>	
<b>A. Cyanides :</b>	
<b>I. Of sodium ; of potassium ; of calcium</b>	12%
<b>II. Of cadmium</b>	10.4%
<b>III. Other</b>	8.8%
<b>B. Complex cyanides</b>	12%

28.44-28.48

Section VI

Tariff Heading	Full Rate of Duty
<b>28.44 FULMINATES, CYANATES AND THIOCYANATES:</b>	
A. Fulminates	9.6%
B. Cyanates	8%
C. Thiocyanates	12%
<b>28.45 SILICATES ; COMMERCIAL SODIUM AND POTASSIUM SILICATES :</b>	
A. Of zirconium	8.8%
B. Other	9.6%
<b>28.46 BORATES AND PERBORATES :</b>	
A. Borates :	
I. Sodium borates, anhydrous :	
* a) For the manufacture of sodium perborate	Free
b) Other	4.8%
II. Other	8%
B. Perborates	12%
<b>28.47 SALTS OF METALLIC ACIDS (FOR EXAMPLE, CHROMATES, PERMANGANATES, STANNATES):</b>	
A. Aluminates	12%
B. Chromates, dichromates and perchromates :	
I. Chromates	13.4%
II. Other	12.4%
C. Manganites, manganates and permanganates	12%
D. Antimonates and molybdates	11.2%
E. Zincates and vanadates	6.4%
F. Other	10.4%
<b>28.48 OTHER SALTS AND PEROXYSALTS OF INORGANIC ACIDS, BUT NOT INCLUDING AZIDES :</b>	
A. Salts, double salts or complex salts of selenium or tellurium acids	8%
B. Other :	
I. Double or complex phosphates	11.2%
II. Double or complex carbonates	8.8%
III. Double or complex silicates	9.6%
IV. Other	11.2%

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

## Section VI

28.49-28.52

Tariff Heading	Full Rate of Duty
VI. MISCELLANEOUS	
28.49 COLLOIDAL PRECIOUS METALS; AMALGAMS OF PRECIOUS METALS; SALTS AND OTHER COMPOUNDS, INORGANIC OR ORGANIC, OF PRECIOUS METALS, INCLUDING ALBUMINATES, PROTEINATES, TANNATES AND SIMILAR COMPOUNDS, WHETHER OR NOT CHEMICALLY DEFINED:	
A. Colloidal precious metals:	
I. Silver	8%
II. Other	4-8%
B. Amalgams of precious metals	8%
C. Salts and other compounds, inorganic or organic, of precious metals:	
I. Of silver	9-6%
II. Of other precious metals	3-2%
28.50 FISSILE CHEMICAL ELEMENTS AND ISOTOPES; OTHER RADIO-ACTIVE CHEMICAL ELEMENTS AND RADIO-ACTIVE ISOTOPES; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ELEMENTS OR ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED; ALLOYS, DISPERSIONS AND CERMETS, CONTAINING ANY OF THESE ELEMENTS, ISOTOPES OR COMPOUNDS:	
A. Fissile chemical elements and isotopes; compounds, alloys, dispersions and cermets, containing such elements or isotopes, including spent or irradiated nuclear reactor cartridges (EURATOM)	Free
B. Other	Free
28.51 ISOTOPES AND THEIR COMPOUNDS, INORGANIC OR ORGANIC, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN ISOTOPES AND COMPOUNDS FALLING WITHIN HEADING No. 28.50:	
A. Deuterium, heavy water and other compounds of deuterium; hydrogen and compounds thereof, enriched in deuterium; mixtures and solutions containing these products (EURATOM)	10%
B. Other	9-6%
28.52 COMPOUNDS, INORGANIC OR ORGANIC, OF THORIUM, OF URANIUM DEPLETED IN U235, OF RARE EARTH METALS, OF YTTRIUM OR OF SCANDIUM, WHETHER OR NOT MIXED TOGETHER:	
A. Of thorium or of uranium depleted in U235, whether or not mixed together (EURATOM)	Free
B. Other	4%

28.53-28.58

Section VI

Tariff Heading	Full Rate of Duty
28.53 LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR	5.6%
28.54 HYDROGEN PEROXIDE (INCLUDING SOLID HYDROGEN PEROXIDE):	
A. Solid	14.4%
B. Other	12%
28.55 PHOSPHIDES:	
A. Of iron (ferro-phosphorus), containing 15% or more by weight of phosphorus	7.2%
B. Other	11.2%
28.56 CARBIDES (FOR EXAMPLE, SILICON CARBIDE, BORON CARBIDE, METAL CARBIDES):	
A. Of silicon	8.6%
B. Of boron	5.6%
C. Of calcium	14.2%
D. Of aluminium; of chromium; of molybdenum; of tungsten; of vanadium; of tantalum; of titanium	9.6%
E. Other	8%
28.57 HYDRIDES, NITRIDES AND AZIDES, SILICIDES AND BORIDES:	
A. Hydrides	6.4%
B. Nitrides	6.4%
C. Azides	10.4%
D. Silicides	8.8%
E. Borides	8%
28.58 OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED AND CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); AMALGAMS, EXCEPT AMALGAMS OF PRECIOUS METALS:	
A. Distilled and conductivity water and water of similar purity	3.2%
B. Other	9.6%

## Chapter 29

## ORGANIC CHEMICALS

## NOTES

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to:
    - (a) Separate chemically defined organic compounds, whether or not containing impurities;
    - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
    - (c) The products of headings Nos. 29.38 to 29.42 inclusive, or the sugar ethers and sugar esters, and their salts, of heading No. 29.43, or the products of heading No. 29.44, whether or not chemically defined;
    - (d) Products mentioned in (a), (b) or (c) above dissolved in water;
    - (e) Products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;
    - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;
    - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odouriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use;
    - (h) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.
  2. This Chapter does not cover:
    - (a) Goods falling within heading No. 15.04 or glycerol (heading No. 15.11);
    - (b) Ethyl alcohol (heading No. 22.08 or 22.09);
    - (c) Methane and propane (heading No. 27.11);
    - (d) The compounds of carbon mentioned in Note 2 of Chapter 28;
    - (e) Urea (heading No. 31.02 or 31.05 as the case may be);
    - (f) Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes or other colouring matter put up in forms or packings of a kind sold by retail (heading No. 32.09);
    - (g) Metaldehyde, hexamethylenetetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 300cm<sup>3</sup> (heading No. 36.08);
    - (h) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; or
    - (i) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).
  3. Goods which could be included in two or more of the headings of this Chapter are to be classified in the latest of those headings.
  4. Unless otherwise stipulated in the subheadings of headings Nos. 29.03 to 29.05, 29.07 to 29.10, 29.12 to 29.21, inclusive, and 29.22 and 29.23, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives is to be taken to include a reference to any combinations of these derivatives (for example, sulphohalogenated, nitrohologated, nitrosulphonated and nitrosulphohalogenated derivatives).  
Nitro and nitroso groups are not to be taken as nitrogen-functions for the purpose of heading No. 29.30.
  5.
    - (a) The esters of acid-function organic compounds falling within sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading placed last in the sub-Chapters.
    - (b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified with the corresponding acid-function compounds.
    - (c) The salts of the esters referred to in paragraph (a) or (b) above with inorganic bases are to be classified with the corresponding esters.
    - (d) The salts of other acid- or phenol-function organic compounds falling within sub-Chapters I to VII with inorganic bases are to be classified with the corresponding acid- or phenol-function organic compounds.
    - (e) Halides of carboxylic acids are to be classified with the corresponding acids.
  6. The compounds of headings Nos. 29.31 to 29.34 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. 29.31 (organo-sulphur compounds) and heading No. 29.34 (other organo-inorganic compounds) are to be taken not to 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 and of halogens which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
  7. Heading No. 29.35 (heterocyclic compounds) is to be taken not to include internal ethers, internal hemiacetals, methylene ethers of orthodihydric phenols, epoxides with three or four member rings, cyclic acetals, cyclic polymers of aldehydes, of thioaldehydes or of aldimines, anhydrides of polybasic acids, cyclic esters of polyhydric alcohols with polybasic acids, cyclic ureides and cyclic thioureides, imides of polybasic acids, hexamethylenetetramine and trimethylenetetramine.
- ADDITIONAL NOTE**
- Within any one heading, derivatives of a chemical compound (or a group of chemical compounds) falling within a subheading are to be classified, unless otherwise stipulated, within that subheading, provided that, in the same series of subheadings, there exists no final subheading "other" (with no additional text). If such a subheading exists, the derivatives in question shall be classified under that final subheading "other".*

29.01-29.02

Section VI

Tariff Heading	Full Rate of Duty
I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
<b>29.01 HYDROCARBONS :</b>	
<b>A. Acyclic :</b>	
I. For use as power or heating fuels	17.5%
* II. For other purposes	Free
<b>B. Cyclanes and cyclenes :</b>	
I. Azulenes	12.8%
II. Other :	
a) For use as power or heating fuels	17.5%
* b) For other purposes	Free
<b>C. Cycloterpenes :</b>	
I. Pinenes, camphene and dipentene	9.6%
II. Other	11.2%
<b>D. Aromatic :</b>	
I. Benzene, toluene and xylenes :	
a) For use as power or heating fuels	16%
* b) For other purposes	Free
II. Styrene and ethylbenzene	6.4%
III. isoPropylbenzene (cumene)	8%
IV. Naphthalene and anthracene	Free
V. Biphenyl and terphenyls	12%
VI. Other	10.4%
<b>29.02 HALOGENATED DERIVATIVES OF HYDRO-CARBONS :</b>	
<b>A. Halogenated derivatives of acyclic hydrocarbons :</b>	
I. Fluorides and polyfluorides	14.4%
II. Chlorides and polychlorides :	
a) Saturated :	
1. Chloromethane and chloroethane	14.4%
2. Other	12.8%
b) Unsaturated	15.2%

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

## Section VI

29.02-29.04

Tariff Heading	Full Rate of Duty
<b>29.02 A.—continued</b>	
III. Bromides and polybromides	18.4%
IV. Iodides and polyiodides	17.5%
V. Mixed derivatives	13.6%
B. Halogenated derivatives of cyclanes, cyclenes and cycloterpenes	13.6%
C. Halogenated derivatives of aromatic hydrocarbons	14.4%
<b>29.03 SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS :</b>	
A. Sulphonated derivatives	12.8%
B. Nitrated and nitrosated derivatives :	
I. Trinitrotoluenes and dinitronaphthalenes	8%
II. Other	12.8%
C. Mixed derivatives :	
I. Sulphohalogenated derivatives	11.2%
II. Other	12.8%
II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
<b>29.04 ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :</b>	
A. Saturated monohydric alcohols :	
I. Methanol (Methyl alcohol)	14.4%
II. Propyl and isopropyl alcohols	12%
III. Butyl alcohols :	
a) tertButyl alcohol	6.4%
b) Other butyl alcohols	11.2%
IV. Pentyl alcohols (amyl alcohols)	16%
V. Other	15.8%
B. Unsaturated monohydric alcohols :	
I. Allyl alcohol	11.2%
II. Other	12%

29.04-29.06

Section VI

Tariff Heading	Full Rate of Duty	Additional Charge
29.04—continued		
<b>C. Polyhydric alcohols :</b>		
I. Diols, triols and tetraols	16.4%	—
II. Mannitol	12%	*VC
III. Sorbitol :		
a) In aqueous solution :		
1. Containing 2% or less by weight of mannitol, calculated on the sorbitol content	12%	*VC
2. Other	9%	*VC
b) Other :		
1. Containing 2% or less by weight of mannitol, calculated on the sorbitol content	12%	*VC
2. Other	9%	*VC
IV. Other polyhydric alcohols	11.2%	—
V. Halogenated, sulphonated, nitrated or nitrosated derivatives of polyhydric alcohols	14.4%	—
<b>29.05 CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :</b>		
<b>A. Cyclanic, cyclenic and cycloterpenic :</b>		
I. Cyclohexanol, methyl- and dimethylcyclohexanols	16%	—
II. Menthol	8.8%	—
III. Sterols and inositols	11.2%	—
IV. Other	12.8%	—
<b>B. Aromatic :</b>		
I. Cinnamyl alcohol	10.4%	—
II. Other	13.6%	—
<b>III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
<b>29.06 PHENOLS AND PHENOL-ALCOHOLS :</b>		
<b>A. Monophenols :</b>		
I. Phenol and its salts	3.2%	—
II. Cresols, xylenols, and their salts	2.4%	—
III. Naphthols and their salts	14.4%	—
IV. Other	13.6%	—

\*VC = variable charge.  
1.7.77

## Section VI

29.06-29.08

Tariff Heading	Full Rate of Duty
<b>29.06—continued</b>	
<b>B. Polyphenols :</b>	
I. Resorcinol and its salts	13.6%
II. Hydroquinone (quinol)	14.4%
III. Dihydroxynaphthalenes and their salts	13.6%
IV. 2, 2-Bis-(4-hydroxyphenyl) propane	9.6%
V. Other	12%
<b>C. Phenol-alcohols</b>	14.4%
<b>29.07 HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS :</b>	
<b>A. Halogenated derivatives</b>	12%
<b>B. Sulphonated derivatives</b>	14.4%
<b>C. Nitrated and nitrosated derivatives :</b>	
I. Trinitrophenol (picric acid) ; lead trinitroresorcinoloxide; trinitroxyleneols and their salts	8%
II. Dinitrocresols ; trinitro-m-cresol	12.8%
III. Other	14.4%
<b>D. Mixed derivatives</b>	14.4%
<b>IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, EPOXIDES WITH A THREE OR FOUR MEMBER RING, ACETALS AND HEMICETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>	
<b>29.08 ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES AND ETHER PEROXIDES, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :</b>	
<b>A. Ethers :</b>	
I. Acyclic :	
a) Diethyl ether and dichlorodiethyl ethers	17.5%
b) Other	13.6%
II. Cyclanic, cyclenic and cyclosterpenic	13.6%

Tariff Heading	Full Rate of Duty
<b>29.08 A.—continued</b>	
<b>III. Aromatic :</b>	
a) 4-tert Butyl-3-methoxy-1-methyl-2, 6-dinitrobenzene (musk ambrette)	10.4%
b) Diphenyl ether	13.6%
c) Other	12.8%
<b>B. Ether-alcohols :</b>	
I. Acyclic	16%
II. Cyclic	11.2%
<b>C. Ether-phenols and ether-alcohol-phenols :</b>	
I. Guaiacol ; potassium guaiacolsulphonate	15.2%
II. Other	12%
<b>D. Alcohol peroxides and ether peroxides</b>	11.2%
<b>29.09 EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE OR FOUR MEMBER RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>	15.8%
<b>29.10 ACETALS AND HEMIACETALS AND SINGLE OR COMPLEX OXYGEN-FUNCTION ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :</b>	
<b>A. Piperonyl butoxide</b>	10.4%
<b>B. Other</b>	14.4%
<b>V. ALDEHYDE-FUNCTION COMPOUNDS</b>	
<b>29.11 ALDEHYDES, ALDEHYDE-ALCOHOLS, ALDEHYDE-ETHERS, ALDEHYDE-PHENOLS AND OTHER SINGLE OR COMPLEX OXYGEN-FUNCTION ALDEHYDES ; CYCLIC POLYMERS OF ALDEHYDES ; PARAFORMALDEHYDE :</b>	
<b>A. Acyclic aldehydes :</b>	
I. Methanal (formaldehyde)	14.4%
II. Ethanal (acetaldehyde)	19.2%
III. Butanal (butyraldehyde)	15.2%
<b>IV. Other</b>	12.8%

## Section VI

29.11-29.13

Tariff Heading	Full Rate of Duty
<b>29.11—continued</b>	
<b>B. Cyclanic, cyclenic and cycloterpenic aldehydes</b>	11.2%
<b>C. Aromatic aldehydes :</b>	
<b>I. Cinnamaldehyde</b>	14.4%
<b>II. Other</b>	12.8%
<b>D. Aldehyde-alcohols</b>	12.8%
<b>E. Aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes :</b>	
<b>I. 4-Hydroxy-3-methoxybenzaldehyde (vanillin) and 3-ethoxy-4-hydroxybenzaldehyde (ethylvanillin)</b>	16%
<b>II. Other</b>	12%
<b>F. Cyclic polymers of aldehydes :</b>	
<b>I. Trioxan</b>	14.4%
<b>II. Other</b>	13.6%
<b>G. Paraformaldehyde</b>	14.4%
<b>29.12 HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS FALLING WITHIN HEADING No. 29.11</b>	12.8%
<b>VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS</b>	
<b>29.13 KETONES, KETONE-ALCOHOLS, KETONE-PHENOLS, KETONE-ALDEHYDES, QUINONES, QUINONE-ALCOHOLS, QUINONE-PHENOLS, QUINONE-ALDEHYDES AND OTHER SINGLE OR COMPLEX OXYGEN-FUNCTION KETONES AND QUINONES, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :</b>	
<b>A. Acyclic ketones :</b>	
<b>I. Monoketones</b>	11.2%
<b>II. Polyketones</b>	9.6%
<b>B. Cyclanic, cyclenic and cycloterpenic ketones :</b>	
<b>I. Camphor :</b>	
<b>a) Natural crude</b>	8.8%
<b>b) Other (natural refined and synthetic)</b>	12.8%
<b>II. Other</b>	12%

Tariff Heading	Full Rate of Duty
29.13—continued	
<b>C. Aromatic ketones :</b>	
I. Methyl naphthyl ketones (acetoneaphthones)	11.2%
II. Benzylideneacetone	13.6%
III. Other	14.4%
<b>D. Ketone-alcohols and ketone-aldehydes :</b>	
I. Acyclic, cyclic, cyclic and cycloterpenic	11.2%
II. Aromatic	14.4%
<b>E. Ketone-phenols and other single or complex oxygen-function ketones</b>	14.4%
<b>F. Quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function quinones</b>	13.6%
<b>G. Halogenated, sulphonated, nitrated or nitrosated derivatives :</b>	
I. Musk ketone	11.2%
II. Other	12.8%
<b>VII. CARBOXYLIC ACIDS, AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>	
<b>29.14 MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :</b>	
<b>A. Saturated acyclic monocarboxylic acids :</b>	
I. Formic acid and its salts and esters	15.2%
II. Acetic acid and its salts and esters :	
a) Acetic acid	16.8%
b) Salts of acetic acid :	
1. Pyrolygnites (for example, of calcium)	8%
2. Sodium acetate	15.2%
3. Cobalt acetate	11.2%
4. Other	13.6%

## Section VI

29.14

Tariff Heading	Full Rate of Duty
<b>29.14 A. II.—continued</b>	
c) Esters of acetic acid :	
1. Ethyl, vinyl, propyl and isopropyl acetates	16%
2. Methyl, butyl, isobutyl, pentyl(amy), isopentyl (isoamy) and glycerol acetates	15.2%
3. <i>p</i> -Tolyl, phenylpropyl, benzyl, rhodinyl, santalyl and phenylethane-1,2-diol acetates	10.4%
4. Other	13.6%
III. Acetic anhydride	16%
IV. Halides of acetic acid	14.4%
V. Bromoacetic acids and their salts and esters	18.4%
VI. Propionic acid and its salts and esters	8.8%
VII. Butyric acids and their salts and esters	12%
VIII. Valeric acids and their salts and esters	10.4%
IX. Palmitic acid and its salts and esters :	
a) Palmitic acid	8.8%
b) Salts and esters of palmitic acid	12.8%
X. Stearic acid and its salts and esters :	
a) Stearic acid	9.6%
b) Salts and esters of stearic acid :	
1. Zinc and magnesium stearates	10.4%
2. Other	12%
XI. Other	12.8%
<b>B. Unsaturated acyclic monocarboxylic acids :</b>	
I. Methacrylic acid and its salts and esters	13.6%
II. Undecenoic acids and their salts and esters :	
a) Undecenoic acids	10.4%
b) Salts and esters of undecenoic acids	12.8%

Tariff Heading	Full Rate of Duty
<b>29.14 B.—Continued</b>	
<b>III. Oleic acid and its salts and esters :</b>	
a) Oleic acid	9.6%
b) Salts and esters of oleic acid	12.8%
<b>IV. Other :</b>	
a) Sorbic acid and acrylic acid	9.6%
b) Other	12%
<b>C. Cyclanic, cyclenic and cycloterpenic monocarboxylic acids</b>	13.6%
<b>D. Aromatic monocarboxylic acids :</b>	
<b>I. Benzoic acid and its salts and esters</b>	13.6%
<b>II. Benzoyl chloride</b>	14.4%
<b>III. Phenylacetic acid and its salts and esters</b>	15.2%
<b>IV. Other</b>	12.8%
<b>29.15 POLYCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :</b>	
<b>A. Acyclic polycarboxylic acids :</b>	
<b>I. Oxalic acid and its salts and esters</b>	15.2%
<b>II. Malonic and adipic acids and their salts and esters</b>	13.6%
<b>III. Maleic anhydride</b>	12%
<b>IV. Azelaic and sebacic acids and their salts and esters :</b>	
a) Azelaic and sebacic acids	9.6%
b) Salts and esters of azelaic and sebacic acids	12.8%
<b>V. Other</b>	10.4%
<b>B. Cyclanic, cyclenic and cycloterpenic polycarboxylic acids</b>	11.2%
<b>C. Aromatic polycarboxylic acids :</b>	
<b>I. Phthalic anhydride</b>	14.4%
<b>II. Terephthalic acid and its salts and esters</b>	11.2%
<b>III. Other</b>	14.4%

## Section VI

29.16

Tariff Heading	Full Rate of Duty
<b>29.16 CARBOXYLIC ACIDS WITH ALCOHOL, PHENOL, ALDEHYDE OR KETONE FUNCTION AND OTHER SINGLE OR COMPLEX OXYGEN-FUNCTION CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :</b>	
<b>A. Carboxylic acids with alcohol function :</b>	
I. Lactic acid and its salts and esters	13.6%
II. Malic acid and its salts and esters	12%
III. Tartaric acid and its salts and esters :	
a) Crude calcium tartrate	7.2%
b) Other	14.4%
IV. Citric acid and its salts and esters :	
a) Citric acid	15.2%
b) Crude calcium citrate	5.6%
c) Other	16%
V. Gluconic acid and its salts and esters	18.4%
VI. Phenylglycolic acid (mandelic acid) and its salts and esters	16%
VII. Cholic and deoxycholic acids and their salts and esters	10.4%
VIII. Other :	
a) Acyclic	12%
b) Cyclic	14.4%
<b>B. Carboxylic acids with phenol function :</b>	
I. Salicylic and acetylsalicylic acids and their salts and esters :	
a) Salicylic acid	16.8%
b) Salts of salicylic acid	15.2%
c) Esters of salicylic acid :	
1. Methyl salicylate and phenyl salicylate (salol)	17.6%
2. Other	14.4%
d) Acetylsalicylic acid and its salts and esters	16.8%
II. Sulphosalicylic acids and their salts and esters	14.4%

Tariff Heading	Full Rate of Duty
<b>29.16 B.—continued</b>	
III. 4-Hydroxybenzoic acid and its salts and esters	12.8%
IV. Gallic acid (3, 4, 5-trihydroxybenzoic acid) and its salts and esters :	
a) Gallic acid (3, 4, 5-trihydroxybenzoic acid)	11.2%
b) Salts and esters of gallic acid (3, 4, 5-trihydroxybenzoic acid)	13.6%
V. Hydroxynaphthoic acids and their salts and esters	14.4%
VI. Other	13.6%
C. Carboxylic acids with aldehyde or ketone function :	
I. Dehydrocholic acid (3, 7, 12-trioxo-5-beta-cholanic acid) and its salts	10.4%
II. Ethyl acetoacetate and its salts	16%
III. Other	13.6%
D. Other single or complex oxygen-function carboxylic acids	13.6%
VIII. INORGANIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
<b>29.17 SULPHURIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>	14.4%
<b>29.18 NITROUS AND NITRIC ESTERS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :</b>	
A. Ethane-1,2-diol dinitrate (ethylene glycol dinitrate), mannitol hexanitrate, glycerol trinitrate and penterythritol tetranitrate (penthrite)	12%
B. 3-Oxapentane-1,5-diol dinitrate (digol dinitrate)	12%
C. Other	13.6%
<b>29.19 PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :</b>	
A. Inositol hexaphosphoric acid (phytic acid), inositol hexaphosphates (phytates) and lactophosphates	12%
B. Tributyl phosphates, triphenyl phosphate, tritoly phosphates, trixylyl phosphates and trichloroethyl phosphates	11.2%
C. Other	13.6%
<b>29.20 CARBONIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>	14.4%

## Section VI

29.21-29.22

Tariff Heading	Full Rate of Duty
<b>29.21 OTHER ESTERS OF MINERAL ACIDS (EXCLUDING HALIDES) AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>	13.6%
<i>IX. NITROGEN-FUNCTION COMPOUNDS</i>	
<b>29.22 AMINE-FUNCTION COMPOUNDS :</b>	
<b>A. Acyclic monoamines :</b>	
I. Methylamine and di- and trimethylamine, and their salts	12.8%
II. Diethylamine and its salts	8.8%
III. Other	11.2%
<b>B. Acyclic polyamines :</b>	
I. Hexamethylenediamine and its salts	12.8%
II. Other	9.6%
<b>C. Cyclanic, cyclenic and cycloterpenic mono- and polyamines :</b>	
I. Cyclohexylamine and <i>N</i> -dimethylcyclohexylamine, and their salts	10.4%
II. Other	12.8%
<b>D. Aromatic monoamines :</b>	
I. Aniline and its halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	12.8%
II. <i>N</i> -Methyl- <i>N</i> ,2,4,6-tetranitroaniline (tetryl)	6.4%
III. Toluidines and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	12.8%
IV. Xylidines and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	12%
V. Diphenylamine and its halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts :	
a) 2,2',4,4',6,6'-Hexanitrodiphenylamine (hexyl)	6.4%
b) Other	12.8%
VI. 1-Naphthylamine and 2-naphthylamine and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts :	
a) 2-Naphthylamine and its salts	11.2%
b) Other	12.8%
VII. Other	12.8%
<b>E. Aromatic polyamines :</b>	
I. Phenylenediamines and diaminotoluenes, and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	11.2%
II. Other	12.8%

Tariff Heading	Full Rate of Duty
<b>29.23 SINGLE OR COMPLEX OXYGEN-FUNCTION AMINO-COMPOUNDS :</b>	
<b>A. Amino-alcohols and their ethers and esters :</b>	
I. Ethanolamine and its salts	11.2%
II. Other	12.8%
<b>B. Amino-naphthols and other amino-phenols ; amino-arylethers ; amino-arylesters :</b>	
I. Anisidines, dianisidines, phenetidines and their salts	14.4%
II. Other	12.8%
<b>C. Amino-aldehydes ; amino-ketones ; amino-quinones</b>	12.8%
<b>D. Amino-acids :</b>	
I. Lysine and its esters, and their salts	10.4%
II. Sarcosine and its salts	12%
III. Glutamic acid and its salts	19%
IV. Glycine	11.2%
V. Other	13.6%
<b>E. Amino-alcohol-phenols ; amino-acid-phenols ; other single or complex oxygen-function amino-compounds</b>	13.6%
<b>29.24 QUATERNARY AMMONIUM SALTS AND HYDROXIDES ; LECITHINS AND OTHER PHOSPHOAMINOLIPINS :</b>	
<b>A. Lecithins and other phosphoaminolipins</b>	8.8%
<b>B. Other</b>	13.6%
<b>29.25 CARBOXYAMIDE-FUNCTION COMPOUNDS ; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID :</b>	
<b>A. Acyclic amides :</b>	
I. Asparagine and its salts :	
a) Asparagine	11.2%
b) Asparagine salts	13.6%
II. Other	14.4%

## Section VI

29.25-29.30

Tariff Heading	Full Rate of Duty
<b>29.25—continued</b>	
<b>B. Cyclic amides :</b>	
<b>I. Ureines :</b>	
a) 4-Ethoxyphenylurea (dulcin)	9.6%
b) Other	12%
<b>II. Ureides :</b>	
a) 5-Ethyl-5-phenylbarbituric acid (phenobarbital) and its salts	17.6%
b) 5,5-Diethylbarbituric acid (barbital) and its salts	15.2%
c) Other	13.6%
<b>III. Other cyclic amides :</b>	
a) Diethylaminoacet-2',6'-xylidide (lidocaine)	12%
b) Other	13.6%
<b>29.26 CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING ORTHO-BENZOISULPHIMIDE AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS (INCLUDING HEXAMETHYLENETETRAMINE AND TRIMETHYLENETRINITRAMINE) :</b>	
<b>A. Imides :</b>	
I. ortho-Benzoisulphimide (saccharin) and its salts	12%
II. Other	13.6%
<b>B. Imines :</b>	
<b>I. Aldimines</b>	
a) Hexamethylenetetramine	14.4%
b) Trimethylenetrinitramine (hexogen)	8.8%
c) Other	13.6%
<b>II. Other imines :</b>	
a) Hexamethylenetetramine	14.4%
b) Trimethylenetrinitramine (hexogen)	8.8%
c) Other	13.6%
<b>29.27 NITRILE-FUNCTION COMPOUNDS</b>	15.2%
<b>29.28 DIAZO-, AZO- AND AZOXY-COMPOUNDS</b>	12.8%
<b>29.29 ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE</b>	13.6%
<b>29.30 COMPOUNDS WITH OTHER NITROGEN-FUNCTIONS</b>	13.6%

Tariff Heading	Full Rate of Duty
X. ORGANO-INORGANIC COMPOUNDS AND HETEROCYCLIC COMPOUNDS	
29.31 ORGANO-SULPHUR COMPOUNDS :	
A. Xanthates	11.2%
B. Other	14.4%
29.32 ORGANO-ARSENIC COMPOUNDS	13.6%
29.33 ORGANO-MERCURY COMPOUNDS	13.6%
29.34 OTHER ORGANO-INORGANIC COMPOUNDS :	
A. Tetraethyl-lead	16%
B. Other	14.4%
29.35 HETEROCYCLIC COMPOUNDS; NUCLEIC ACIDS:	
A. Furfuraldehyde (furfural, furfural) and benzofuran (coumarone)	11.2%
B. Furfuryl and tetrahydrofurfuryl alcohols	13.6%
C. Thiophen	11.2%
D. Pyridine and its salts	8%
E. Indole and betamethylindole (skatole) and their salts	9.6%
F. Esters of pyridine-beta-carboxylic (nicotinic) acid ; diethylamide of nicotinic acid (nikethamide) and its salts	11.2%
G. Quinoline and its salts	13.6%
H. 2,3-Dimethyl-1-phenyl-5-pyrazolone (phenazone) and 4-dimethylamino-2,3-dimethyl-1-phenyl-5-pyrazolone (amidopyrin), and their derivatives :	
I. 2,3-Dimethyl-1-phenyl-4-isopropyl-5-pyrazolone (propyphenazone)	10.4%
II. Other	17.5%
I. Nucleic acids and their salts	14.4%
K. 3-Picoline	9.6%
L. Bis(benzothiazol-2-yl) disulphide ; mercaptobenzimidazole ; mercaptobenzothiazole and its salts	14.4%
M. Santonin	8%

## Section VI

29.35-29.38

Tariff Heading	Full Rate of Duty
29.35—continued	
N. Coumarin, methylcoumarin and ethylcoumarin	14.4%
O. Phenolphthalein	14.4%
P. 1-Methyl-4-(N-phenyl-2-thenylamino)piperidine (thenalidine) and its tartrates and maleates; 10-[2-(1-Methyl-2-piperidyl)ethyl]-2-methylthiophenothiazine (thioridazine) and its salts; 4-(3-Hydroxyphenyl)-1-methyl-4-propionylpiperidine hydrochloride (ketobemidone hydrochloride); 2-(1-Naphthylmethyl)-2-imidazoline hydrochloride (naphazoline hydrochloride) and 2-(1-naphthylmethyl)-2-imidazoline nitrate (naphazoline nitrate); 2-[N-(3-Hydroxyphenyl)-p-toluidinomethyl]-2-imidazoline (phenolamine); 4-Butyl-1,2-diphenylpyrazolidine-3,5-dione (phenylbutazone); 5-(3-Dimethylaminopropyl)-10,11-dihydrodibenz[b,f]azepine hydrochloride (imipramine hydrochloride); O,O-Diethyl O-6-methyl-2-isopropylpyrimidin-4-yl phosphorothioate (diazinon); 2-Chloro-4,6-bis(ethylamino)-1,3,5-triazine (simazine); 2-Chloro-4-ethylamino-6-isopropylamino-1,3,5-triazine (atrazine); (-)-3-Methoxy-N-methylmorphinan (dextromethorphan) and its salts; 6-Allyl-5,7-dihydrobenz[c,e]azepine (azapetine) and its salts; 7-Chloro-2-methylamino-5-phenylbenzo-3H-1,4-diazepine 4-oxide (chlordiazepoxide) and its salts; N-isonicotinoyl-N'-isopropylhydrazine (iproniazid); 1,2,3,4-Tetrahydro-2-methyl-9-phenyl-2-azaluroene (phenindamine) and its salts; 3-Dimethylcarbamoyloxy-1-methylpyridinium bromide (pyridostigmine bromide); 2-Chloro-10-(3-dimethylaminopropylidene)-9-thiaanthracene (chlorprothixene); 2-Benzyl-2-imidazoline hydrochloride (tolazoline hydrochloride); 2-Chloro-4,6-bis(isopropylamino)-1,3,5-triazine (propazine); 2-Ethylthio-10-(3-(4-methylpiperazin-1-yl)propyl)phenothiazine (thiethylperazine); Halogenated quinoline derivatives; Quinoline-carboxylic acid derivatives	8.4%
Q. Other	10.4%
29.36 SULPHONAMIDES	11.2%
29.37 SULTONES AND SULTAMS	13.6%
XI. PROVITAMINS, VITAMINS, HORMONES AND ENZYMES, NATURAL OR REPRODUCED BY SYNTHESIS	
29.38 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:	
A. Provitamins, unmixed, whether or not in aqueous solution	7.1%
B. Vitamins, unmixed, whether or not in aqueous solutions:	
I. Vitamins A	4.5%
II. Vitamins B <sup>1</sup> , B <sup>2</sup> , B <sup>6</sup> , B <sup>12</sup> and H	5.8%
III. Vitamin B <sup>9</sup>	14.4%

Tariff Heading	Full Rate of Duty
<b>29.38 B.—continued</b>	
IV. Vitamin C	9.6%
V. Other vitamins	9.1%
C. Natural concentrates of vitamins :	
I. Natural concentrates of vitamins A + D	5.6%
II. Other	11.2%
D. Intermixtures, whether or not in any solvent ; non-aqueous solutions of provitamins or vitamins	11.7%
<b>29.39 HORMONES, NATURAL OR REPRODUCED BY SYNTHESIS ; DERIVATIVES THEREOF, USED PRIMARILY AS HORMONES ; OTHER STEROIDS USED PRIMARILY AS HORMONES :</b>	
A. Adrenaline	13.6%
B. Insulin	12.8%
C. Pituitary (anterior) and similar hormones :	
I. Gonadotrophic hormones	8.8%
II. Other	12%
D. Adrenal (cortex) hormones :	
I. Cortisone and hydrocortisone, and their acetates ; prednisone and prednisolone	8.8%
II. Other	11.2%
E. Other hormones and other steroids	11.2%
<b>29.40 Enzymes</b>	10.4%
<b>XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</b>	
<b>29.41 GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES :</b>	
A. Digitalis glycosides	9.6%
B. Glycyrrhizic acid and glycyrrhizates	8.8%
C. Rutin and its derivatives	14.4%
D. Other	11.2%

## Section VI

29.42-29.45

<i>Tariff Heading</i>	<i>Full Rate of Duty</i>
<b>29.42 VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES :</b>	
<b>A. Of the opium group :</b>	
I. Thebaine and its salts	10-4%
II. Other	13-6%
<b>B. Of cinchona :</b>	
I. Quinine and quinine sulphate	7-2%
II. Other	9-6%
<b>C. Other alkaloids :</b>	
I. Caffeine and its salts	10-4%
II. Cocaine and its salts :	
a) Crude cocaine	Free
b) Other	11-2%
III. Emetine and its salts	8%
IV. Ephedrines and their salts	12-8%
V. Theobromine and its derivatives	8%
VI. Theophylline and theophylline-diaminoethane (aminophyllin), and their salts	13-6%
VII. Other	8-4%
<b>XIII. OTHER ORGANIC COMPOUNDS</b>	
<b>29.43 SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, GLUCOSE AND LACTOSE; SUGAR ETHERS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADINGS Nos. 29.39, 29.41 AND 29.42 :</b>	
<b>A. Rhamnose, raffinose and mannose</b>	15%
<b>B. Other</b>	20%
<b>29.44 ANTIBIOTICS :</b>	
<b>A. Penicillins</b>	16-8%
<b>B. Chloramphenicol</b>	10-4%
<b>C. Other antibiotics</b>	8%
<b>29.45 OTHER ORGANIC COMPOUNDS</b>	16%

## Chapter 30

## PHARMACEUTICAL PRODUCTS

## NOTES

1. For the purposes of heading No. 30.03, "medicaments" means goods (other than foods or beverages such as dietetic, diabetic or fortified foods, tonic beverages, spa water) not falling within heading No. 30.02 or 30.04 which are either:
- Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses; or
  - Unmixed products suitable for such uses put up in measured doses or in forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes.
- For the purposes of these provisions and of Note 3 (d) to this Chapter, the following are to be treated:
- As unmixed products:
    - Unmixed products dissolved in water;
    - All goods falling in Chapter 28 or 29; and
    - Simple vegetable extracts falling in heading No. 13.03, merely standardised or dissolved in any solvent;
  - As products which have been mixed:
    - Colloidal solutions and suspensions (other than colloidal sulphur);
    - Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
    - Salts and concentrates obtained by evaporating natural mineral waters.
2. The headings of this Chapter are to be taken not to apply to:
- Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.05);
  - Dentifrices of all kinds, including those having therapeutic or prophylactic properties, which are to be considered as falling within heading No. 33.06; or
  - Soap or other products of heading No. 34.01 containing added medicaments.
3. Heading No. 30.05 is to be taken to apply, and to apply only, to:
- Sterile surgical catgut and similar sterile suture materials;
  - Sterile laminaria and sterile laminaria tents;
  - Sterile absorbable surgical haemostatics;
  - Opacifying preparations for X-ray examinations and diagnostic reagents (excluding those of heading No. 30.02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses;
  - Blood-grouping reagents;
  - Dental cements and other dental fillings; and
  - First-aid boxes and kits.

Tariff Heading	Full Rate of Duty
30.01 ORGANO-THERAPEUTIC GLANDS OR OTHER ORGANS, DRIED, WHETHER OR NOT POWDERED; ORGANO-THERAPEUTIC EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS; OTHER ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
A. Glands or other organs, dried:	
I. Powdered	8%
II. Not powdered	6-4%
B. Other	8-8%
30.02 ANTISERA; MICROBIAL VACCINES, TOXINS, MICROBIAL CULTURES (INCLUDING FERMENTS BUT EXCLUDING YEASTS) AND SIMILAR PRODUCTS:	
A. Antisera and vaccines	9-6%
B. Microbial cultures	13-6%
C. Other	11-2%

## Section VI

30.03-30.05

Tariff Heading	Full Rate of Duty	
<b>30.03 MEDICAMENTS (INCLUDING VETERINARY MEDICAMENTS) :</b>		
<b>A. Not put up in forms or in packings of a kind sold by retail :</b>		
<b>I. Containing iodine or iodine compounds</b>	20.3%	
<b>II. Other :</b>		
<b>a) Containing penicillin, streptomycin or their derivatives :</b>		
<b>1. Containing penicillin or its derivatives</b>	13.2%	
<b>2. Other</b>	11.2%	
<b>b) Other</b>	7.8%	
<b>B. Put up in forms or in packings of a kind sold by retail :</b>		
<b>I. Containing iodine or iodine compounds</b>	23.8%	
<b>II. Other :</b>		
<b>a) Containing penicillin, streptomycin or their derivatives</b>	17.6%	
<b>b) Other</b>	10.4%	
<b>30.04 WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE, DRESSINGS, ADHESIVE PLASTERS, FOUPTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN RETAIL PACKINGS FOR MEDICAL OR SURGICAL PURPOSES, OTHER THAN GOODS SPECIFIED IN NOTE 3 TO THIS CHAPTER</b>	11.2%	
<b>30.05 OTHER PHARMACEUTICAL GOODS</b>	12%	

## Chapter 31

## FERTILISERS

## NOTES

1. Heading No. 31.02 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:
- (A) Goods which answer to one or other of the descriptions given below:
- Sodium nitrate containing not more than 16.3% by weight of nitrogen;
  - Ammonium nitrate, whether or not pure;
  - Ammonium sulphonitrate, whether or not pure;
  - Ammonium sulphate, whether or not pure;
  - Calcium nitrate containing not more than 16% by weight of nitrogen;
  - Calcium nitrate-magnesium nitrate, whether or not pure;
  - Calcium cyanamide containing not more than 25% by weight of nitrogen, whether or not treated with oil;
  - Urea, whether or not pure.
- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
- (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.
- (D) Liquid fertilisers consisting of the goods of subparagraphs I. (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or liquid ammonia solution.
2. Heading No. 31.03 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:
- (A) Goods which answer to one or other of the descriptions given below:
- Basic slag;
  - Disintegrated (calcined) calcium phosphates (thermophosphates and fused phosphates) and calcined natural aluminium calcium phosphates;
  - Superphosphates (single, double or triple);
  - Calcium hydrogen phosphate containing not less than 0.2% by weight of fluorine.
- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
- (C) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
3. Heading No. 31.04 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:
- (A) Goods which answer to one or other of the descriptions given below:
- Crude natural potassium salts (for example, carnallite, kainite and sylvinite);
  - Crude potassium salts obtained by the treatment of residues of beet molasses;
  - Potassium chloride, whether or not pure, except as provided in Note 6 (c) below;
  - Potassium sulphate containing not more than 52% by weight of  $K_2O$ ;
  - Magnesium sulphate-potassium sulphate containing not more than 30% by weight of  $K_2O$ .
- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
4. Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No. 31.05.
5. For the purposes of the quantitative criteria specified in Notes 1. (A), 2. (A) and 3. (A) above, the calculation is to be made on the dry anhydrous product.
6. This Chapter does not cover:
- Animal blood of heading No. 05.15;
  - Separate chemically defined compounds (other than those answering to the descriptions in Note 1. (A), 2. (A), 3. (A), or 4. above); or
  - Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5g each, of heading No. 38.19; optical elements of potassium chloride (heading No. 90.01).

Tariff Heading	Full Rate of Duty
31.01 GUANO AND OTHER NATURAL ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER, BUT NOT CHEMICALLY TREATED	Free
31.02 MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS:	
* A. Natural sodium nitrate	Free
B. Urea containing more than 45% by weight of nitrogen on the dry anhydrous product	12.8%
C. Other	8%

\* Entry under this subheading is subject to the production of a certificate issued on conditions laid down by the competent authorities of the European Communities.

## Section VI

31.03-31.05

Tariff Heading	Full Rate of Duty
<b>31.03 MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC :</b>	
<b>A. Mentioned in Note 2(A) to this Chapter :</b>	
<b>I. Superphosphates</b>	4.8%
<b>II. Other</b>	Free
<b>B. Mentioned in Note 2(B) or (C) to this Chapter</b>	2.4%
<b>31.04 MINERAL OR CHEMICAL FERTILISERS, POTASSIC:</b>	
<b>A. Mentioned in Note 3(A) to this Chapter</b>	Free
<b>B. Mentioned in Note 3(B) to this Chapter</b>	2.4%
<b>31.05 OTHER FERTILISERS ; GOODS OF THE PRESENT CHAPTER IN TABLETS, LOZENGES AND SIMILAR PREPARED FORMS OR IN PACKINGS OF A GROSS WEIGHT NOT EXCEEDING 10kg :</b>	
<b>A. Other fertilisers :</b>	
<b>I. Containing the three fertilising substances : nitrogen, phosphorus and potassium</b>	6.6%
<b>II. Containing the two fertilising substances : nitrogen and phosphorus :</b>	
<b>a) Monoammonium and diammonium orthophosphates and mixtures thereof</b>	6.6%
<b>b) Containing phosphates and nitrates</b>	6.6%
<b>c) Other :</b>	
<b>1) With a nitrogen content exceeding 10% by weight</b>	8%
<b>2) Other</b>	4.8%
<b>III. Containing the two fertilising substances : nitrogen and potassium :</b>	
<b>* a) Natural potassic sodium nitrate, consisting of a natural mixture of sodium nitrate and potassium nitrate (the proportion of the latter element may be as high as 44%), of a total nitrogen content not exceeding 16.3% by weight</b>	Free
<b>b) Other :</b>	
<b>1) With a nitrogen content exceeding 10% by weight</b>	8%
<b>2) Other</b>	4.8%
<b>IV. Other :</b>	
<b>a) With a nitrogen content exceeding 10% by weight</b>	8%
<b>b) Other</b>	3.2%
<b>B. Goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10kg</b>	8.8%

\* Entry under this subheading is subject to the production of a certificate issued on conditions laid down by the competent authorities of the European Communities.

## Chapter 32

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

## NOTES

1. This Chapter does not cover :
  - (a) Separate chemically defined elements and compounds (except those falling within heading No. 32.04 or 32.05, inorganic products of a kind used as luminophores (heading No. 32.07), and also dyes or other colouring matter in forms or packings of a kind sold by retail falling within heading No. 32.09) ; or
  - (b) Tannates and other tanning derivatives of products falling within headings Nos. 29.38 to 29.42, 29.44 or 35.01 to 35.04.
2. Heading No. 32.05 is to be taken to include mixtures of stabilised diazonium salts and coupling compounds for the production of insoluble azoic dyestuffs on the fibre.
3. Headings Nos. 32.05, 32.06 and 32.07 are to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles. The headings are not to be applied, however, to prepared pigments falling within heading No. 32.09.
4. Heading No. 32.09 is to be taken to include solutions (other than colloids) consisting of any of the products specified in headings Nos. 39.01 to 39.06 in volatile organic solvents if, and only if, the weight of the solvent exceeds 50% of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading No. 32.09 is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands, and consisting of :
  - (a) Thin sheets composed of metallic powder (including powder of precious metal), or pigment, agglomerated with glue, gelatin or other binder ; or
  - (b) Metal (for example, gold or aluminium) or pigment, deposited on paper, artificial plastic material or other support.

Tariff Heading	Full Rate of Duty
<b>32.01 TANNING EXTRACTS OF VEGETABLE ORIGIN :</b>	
<b>A. Of wattle (mimosa)</b>	3%
<b>B. Of quebracho</b>	Free
<b>C. Of sumach, of vallonla, of oak or of chestnut</b>	9%
<b>D. Other</b>	8%
<b>32.02 TANNINS (TANNIC ACIDS), INCLUDING WATER-EXTRACTED GALL-NUT TANNIN, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</b>	8%
<b>32.03 SYNTHETIC ORGANIC TANNING SUBSTANCES, AND INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING MATERIALS; ENZYMATIC PREPARATIONS FOR PRE-TANNING (FOR EXAMPLE, OF ENZYMATIC, PANCREATIC OR BACTERIAL ORIGIN)</b>	8%
<b>32.04 COLOURING MATTER OF VEGETABLE ORIGIN (INCLUDING DYEWOOD EXTRACT AND OTHER VEGETABLE DYEING EXTRACTS, BUT EXCLUDING INDIGO) OR OF ANIMAL ORIGIN :</b>	
<b>A. Colouring matter of vegetable origin :</b>	
<b>I. Black cutch (acacia catechu)</b>	Free
<b>II. Extracts of Persian berries and of madder ; wood</b>	4-8%
<b>III. Litmus</b>	2-4%
<b>IV. Other</b>	5-6%
<b>B. Colouring matter of animal origin</b>	8%

## Section VI

32.05-32.07

Tariff Heading	Full Rate of Duty
<b>32.05 SYNTHETIC ORGANIC DYESTUFFS (INCLUDING PIGMENT DYESTUFFS) ; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS LUMINO-PHORES ; PRODUCTS OF THE KIND KNOWN AS OPTICAL BLEACHING AGENTS, SUBSTANTIVE TO THE FIBRE ; NATURAL INDIGO :</b>	
A. Synthetic organic dyestuffs	10%
B. Preparations mentioned in Note 3 to this Chapter	14%
C. Synthetic organic products of a kind used as lumino-phores	16.8%
D. Products of the kind known as optical bleaching agents, substantive to the fibre	9.5%
E. Natural Indigo	8.4%
<b>32.06 COLOUR LAKES</b>	14%
<b>32.07 OTHER COLOURING MATTER ; INORGANIC PRODUCTS OF A KIND USED AS LUMINO-PHORES :</b>	
A. Other colouring matter :	
I. Mineral blacks, not elsewhere specified or included	7.2%
II. Soluble vandyke brown and similar products	7.2%
III. Pigments based on zinc sulphide (Ithopone and the like)	9.6%
IV. Pigments based on titanium oxide	9.6%
V. Pigments based on lead, barium, zinc or strontium chromates :	
a) Molybdenum red	8.8%
b) Other	13.6%
VI. Other :	
a) Magnetite	Free
b) Other	11.2%
B. Preparations mentioned in Note 3 to this Chapter	12.8%
C. Inorganic products of a kind used as luminophores	8%

Tariff Heading	Full Rate of Duty
<b>32.08 PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, LIQUID LUSTRES AND SIMILAR PRODUCTS, OF THE KIND USED IN THE CERAMIC, ENAMELLING AND GLASS INDUSTRIES; ENGOBES (SLIPS); GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES:</b>	
A. Prepared pigments, prepared opacifiers and prepared colours	12%
B. Vitrifiable enamels and glazes	10.4%
C. Liquid lustres and similar products; engobes (slips)	8%
D. Glass frit and other glass, in the form of powder, granules or flakes	4.8%
<b>32.09 VARNISHES AND LACQUERS; DISTEMPERS; PREPARED WATER PIGMENTS OF THE KIND USED FOR FINISHING LEATHER; PAINTS AND ENAMELS; PIGMENTS IN LINSEED OIL, WHITE SPIRIT, SPIRITS OF TURPENTINE, VARNISH OR OTHER PAINT OR ENAMEL MEDIA; STAMPING FOILS; DYES OR OTHER COLOURING MATTER IN FORMS OR PACKINGS OF A KIND SOLD BY RETAIL:</b>	
A. Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media:	
I. Pearl essence	12.8%
II. Other	12%
B. Stamping foils	11.2%
C. Dyes or other colouring matter in forms or packings of a kind sold by retail	12.8%
<b>32.10 ARTISTS', STUDENTS' AND SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS, INCLUDING SUCH COLOURS IN SETS OR OUTFITS, WITH OR WITHOUT BRUSHES, PALLETES OR OTHER ACCESSORIES</b>	14.4%
<b>32.11 PREPARED DRIERS</b>	11.2%
<b>32.12 GLAZIERS' PUTTY; GRAFTING PUTTY; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS; STOPPING, SEALING AND SIMILAR MASTICS, INCLUDING RESIN MASTICS AND CEMENTS</b>	7.2%
<b>32.13 WRITING INK, PRINTING INK AND OTHER INKS:</b>	
A. Writing or drawing ink	12%
B. Printing ink	11.2%
C. Other inks	12.8%

## Chapter 33

**ESSENTIAL OILS AND RESINOIDS ; PERFUMERY, COSMETICS AND  
TOILET PREPARATIONS**

## NOTES

1. This Chapter does not cover :
- (a) Compound alcoholic preparations (known as "concentrated extracts"), for the manufacture of beverages, of heading No. 22.09 ;
- (b) Soap and other products falling within heading No. 34.01 ; or
- (c) Spirits of turpentine or other products falling within heading No. 38.07.
2. Heading No. 33.06 is to be taken to apply, *inter alia*, to :
- (a) Prepared room deodorisers, whether or not perfumed ;
- (b) Products, whether or not mixed (other than those of heading No. 33.05), suitable for use as perfumery, cosmetics, or toilet preparations or as room deodorisers, put up in packings of a kind sold by retail for such use.

Tariff Heading	Full Rate of Duty
<b>33.01 ESSENTIAL OILS (TERPENELESS OR NOT) ; CONCRETES AND ABSOLUTES ; RESINOIDS :</b>	
<b>A. Essential oils, not terpeneless :</b>	
I. Of citrus fruit	11%
II. Other :	
a) Geranium, clove, niaouli and ylang-ylang oils	3-2%
b) Other	Free
<b>B. Essential oils, terpeneless :</b>	
I. Of citrus fruit	12%
II. Other	6-4%
<b>C. Resinoids</b>	5-6%
<b>33.02 TERPENIC BY-PRODUCTS OF THE DETERPEN- ATION OF ESSENTIAL OILS</b>	6-4%
<b>33.03 CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, OR IN WAXES OR THE LIKE, OBTAINED BY COLD ABSORPTION OR BY MACERATION</b>	7-2%
<b>33.04 MIXTURES OF TWO OR MORE ODORIFEROUS SUBSTANCES (NATURAL OR ARTIFICIAL) AND MIXTURES (INCLUDING ALCOHOLIC SOLU- TIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN THE PERFUMERY, FOOD, DRINK OR OTHER INDUSTRIES</b>	8%
<b>33.05 AQUEOUS DISTILLATES AND AQUEOUS SOLU- TIONS OF ESSENTIAL OILS, INCLUDING SUCH PRODUCTS SUITABLE FOR MEDICINAL USES</b>	9-6%
<b>33.06 PERFUMERY, COSMETICS AND TOILET PRE- PARATIONS :</b>	
A. Shaving creams	12-8%
B. Other	11-2%

## Chapter 34

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

## NOTES

1. This Chapter does not cover :
- Separate chemically defined compounds ; or
  - Dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (heading No. 33.06).
2. For the purposes of heading No. 34.01, the expression "soap" is to be taken to apply only to soap soluble in water. Soap and other products falling within heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations".
3. The reference in heading No. 34.03 to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 of Chapter 27.
4. In heading No. 34.04 the expression "prepared waxes not emulsified or containing solvents" is to be taken to apply only to :
- Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes ;
  - Mixtures of different classes of waxes (animal, vegetable, mineral or artificial) ; and
  - Mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.
- The heading is to be taken not to apply to :
- Waxes falling within heading No. 27.13 ; or
  - Separate animal waxes and separate vegetable waxes, merely coloured.

Tariff Heading	Full Rate of Duty
34.01 SOAP ; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES OR MOULDED PIECES OR SHAPES, WHETHER OR NOT COMBINED WITH SOAP	12%
34.02 ORGANIC SURFACE-ACTIVE AGENTS ; SURFACE-ACTIVE PREPARATIONS AND WASHING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP	12%
34.03 LUBRICATING PREPARATIONS, AND PREPARATIONS OF A KIND USED FOR OIL OR GREASE TREATMENT OF TEXTILES, LEATHER OR OTHER MATERIALS, BUT NOT INCLUDING PREPARATIONS CONTAINING 70% OR MORE BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS ;	
A. Containing petroleum oils or oils obtained from bituminous minerals	6.4%
B. Other	6.4%
34.04 ARTIFICIAL WAXES (INCLUDING WATER-SOLUBLE WAXES) ; PREPARED WAXES, NOT EMULSIFIED OR CONTAINING SOLVENTS	8%
34.05 POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE OR FLOORS, METAL POLISHES, SCOURING POWDERS AND SIMILAR PREPARATIONS, BUT EXCLUDING PREPARED WAXES FALLING WITHIN HEADING No. 34.04	9.6%
34.06 CANDLES, TAPERS, NIGHT-LIGHTS AND THE LIKE	12.8%
34.07 MODELLING PASTES (INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT AND ASSORTED MODELLING PASTES) ; PREPARATIONS OF A KIND KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", IN PLATES, HORSESHOE SHAPES, STICKS AND SIMILAR FORMS	10.4%

## Section VI

35.01-35.04

## Chapter 35

## ALBUMINOIDAL SUBSTANCES; GLUES

## NOTES

1. This Chapter does not cover :

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

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

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

Tariff Heading	Full Rate of Duty	Additional Charge
<b>35.01 CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES ; CASEIN GLUES :</b>		
<b>A. Casein :</b>		
* I. For the manufacture of regenerated textile fibres	2%	—
* II. For industrial uses other than the manufacture of food-stuffs or fodder	5%	—
III. Other	14%	—
<b>B. Casein glues</b>	13%	—
<b>C. Other</b>	10%	—
<b>35.02 ALBUMINS, ALBUMINATES AND OTHER ALBUMIN DERIVATIVES :</b>		
<b>A. Albumins :</b>		
† I. Unfit, or to be rendered unfit, for human consumption	Free	—
II. Other :		
a) Ovalbumin and factalbumin :		
1. Dried (for example, in sheets, scales, flakes, powder)	Free	L
2. Other	Free	L
b) Other	10%	—
<b>B. Albuminates and other albumin derivatives</b>	12%	—
<b>35.03 GELATIN (INCLUDING GELATIN IN RECTANGLES, WHETHER OR NOT COLOURED OR SURFACE-WORKED) AND GELATIN DERIVATIVES ; GLUES DERIVED FROM BONES, HIDES, NERVES, TENDONS OR FROM SIMILAR PRODUCTS, AND FISH GLUES ; ISINGLASS :</b>		
<b>A. Isinglass</b>	8%	—
<b>B. Other</b>	12%	—
<b>35.04 PEPTONES AND OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES ; HIDE POWDER, WHETHER OR NOT CHROMED</b>	8%	—

\* Entry under this subheading is subject to such special control procedures as the Insular Customs authorities may specify.

† Goods entered under this subheading of albumins to be rendered unfit for human consumption are subject to such special control procedures as the Insular Customs authorities may specify.

35.05-35.06

Section VI

Tariff Heading	Full Rate of Duty	Additional Charge
<b>35.05 DEXTRINS AND DEXTRIN GLUES; SOLUBLE OR ROASTED STARCHES; STARCH GLUES:</b>		
<b>A. Dextrins; soluble or roasted starches</b>	14%	§ VC
<b>B. Glues made from dextrin or from starch, containing by weight of those materials:</b>		
<b>i. Less than 25%</b>	13%	§VC (max: 18%)
<b>ii. 25% or more but less than 55%</b>	13%	§ VC(max: 18%)
<b>iii. 55% or more but less than 80%</b>	13%	§VC (max: 18%)
<b>iv. 80% or more</b>	13%	§VC (max: 18%)
<b>35.06 PREPARED GLUES NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES PUT UP FOR SALE BY RETAIL AS GLUES IN PACKAGES NOT EXCEEDING A NET WEIGHT OF 1kg:</b>		
<b>A. Prepared glues not elsewhere specified or included:</b>		
<b>i. Vegetable glues:</b>		
<b>a) Obtained from natural gums</b>	8-8%	—
<b>b) Other</b>	15-2%	—
<b>ii. Other glues</b>	12-8%	—
<b>B. Products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1kg</b>	15-2%	—

§ VC=Variable charge.

## 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. Heading No. 36.08 is to be taken to apply only to :
- (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels ; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form ;
- (b) Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300cm<sup>3</sup> ; and
- (c) Resin torches, firelighters and the like.

Tariff Heading	Full Rate of Duty
<b>36.01 PROPELLENT POWDERS :</b>	
<b>A. Black powder (gun powder)</b>	6.4%
<b>B. Other</b>	8.8%
<b>36.02 PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS</b>	12.8%
<b>36.03 MINING, BLASTING AND SAFETY FUSES</b>	9.6%
<b>36.04 PERCUSSION AND DETONATING CAPS ; IGNITERS ; DETONATORS</b>	19.2%
<b>36.05 PYROTECHNIC ARTICLES (FOR EXAMPLE, FIREWORKS, RAILWAY FOG SIGNALS, AMORCES, RAIN ROCKETS) :</b>	
<b>A. Amorces in strips or rolls for lighters, miners' lamps and the like</b>	10.4%
<b>B. Other</b>	11.2%
<b>36.06 MATCHES (EXCLUDING BENGAL MATCHES)</b>	11.2%
<b>36.07 FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS</b>	9.6%
<b>36.08 OTHER COMBUSTIBLE PREPARATIONS AND PRODUCTS</b>	15.2%

† In addition to the duty chargeable under this Order on the goods covered by heading No. 36.06, liability exists under separate legislation for the payment of a duty at the following rates (as at 1st January, 1977) :

- (a) as regards containers holding not more than twenty-five matches 15p for each one hundred and forty-four containers or, in the case of a lesser number of containers, such proportion of 15p as the number of containers bears to one hundred and forty-four (hereinafter expressed as " or in proportion thereto " ) ;
- (b) as regards containers holding more than twenty-five matches but not more than fifty matches 30p for each one hundred and forty-four containers or in proportion thereto ;
- (c) as regards containers holding more than fifty matches but not more than one hundred matches 60p for each one hundred and forty-four containers or in proportion thereto ;
- (d) as regards containers holding more than one hundred matches—
- (i) for the first one hundred matches 60p
- (ii) for each fifty matches or less than fifty matches in excess of one hundred matches 30p for each one hundred and forty-four containers or in proportion thereto.

## Chapter 37

## PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

## NOTES

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

## ADDITIONAL NOTES

1. In the case of sound films imported in two bands (the band bearing only the images and the band used for recording the sound), each band is to be classified in its appropriate heading.
2. The expression "newsreels" (subheading 37.07 B, i.) shall be taken to apply to films of a length of less than 330m and depicting current events of a political, sporting, military, scientific, literary, folkloric, touristic, society etc., nature.

Tariff Heading	Full Rate of Duty
37.01 PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR CLOTH	13.6%
37.02 FILM IN ROLLS, SENSITISED, UNEXPOSED, PERFORATED OR NOT :	
A. Of a width of 35mm or less :	
I. Microfilm ; film for radiography and the graphic arts	12.8%
II. Other	8%
B. Of a width of more than 35mm	12.8%
37.03 SENSITISED PAPER, PAPERBOARD AND CLOTH, UNEXPOSED OR EXPOSED BUT NOT DEVELOPED	14.4%
37.04 SENSITISED PLATES AND FILM, EXPOSED BUT NOT DEVELOPED, NEGATIVE OR POSITIVE :	
A. Cinematograph film :	
I. Negatives ; intermediate positives	Free
II. Other positives	1.52UA per 100m
B. Other	Free
37.05 PLATES, UNPERFORATED FILM AND PERFORATED FILM (OTHER THAN CINEMATOGRAPH FILM), EXPOSED AND DEVELOPED, NEGATIVE OR POSITIVE :	
A. Microfilm	4%
B. Other	8%

## Section VI

37.06-37.08

Tariff Heading	Full Rate of Duty
37.06 CINEMATOGRAPH FILM, EXPOSED AND DEVELOPED, CONSISTING ONLY OF SOUND TRACK, NEGATIVE OR POSITIVE	Free
37.07 OTHER CINEMATOGRAPH FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK, NEGATIVE OR POSITIVE :	
A. Negatives ; intermediate positives	Free
B. Other positives :	
I. Newsreels	1-57UA per 100m
II. Other, of a width of :	
a) Less than 10mm	0-32UA per 100m
b) 10mm or more, but less than 34mm	2-80UA per 100m
c) 34mm or more, but less than 54mm	3-20UA per 100m
d) 54mm or more	4UA per 100m
37.08 CHEMICAL PRODUCTS AND FLASH LIGHT MATERIALS, OF A KIND AND IN A FORM SUITABLE FOR USE IN PHOTOGRAPHY	9-6%

## Chapter 38

## MISCELLANEOUS CHEMICAL PRODUCTS

## NOTES

- I. This Chapter does not cover :
- (a) Separate chemically defined elements or compounds with the exception of the following :
- (1) Artificial graphite (heading No. 38.01) ;
  - (2) Disinfectants, insecticides, fungicides, herbicides, anti-sprouting products, rat poisons and similar products put up as described in heading No. 38.11 ;
  - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.17) ;
  - (4) Products specified in Note 2 (a), 2 (c), 2 (d) or 2 (f) below.
- (b) Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally, heading No. 21.07).
- (c) Medicaments (heading No. 30.03).
2. Heading No. 38.19 is to be taken to include the following goods which are to be taken not to fall within any other heading of this Schedule:
- (a) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals ;
  - (b) Fusel oil ;
  - (c) Ink removers put up in packings for sale by retail ;
  - (d) Stencil correctors put up in packings for sale by retail ;
  - (e) Ceramic firing testers, fusible (for example, Seger cones) ;
  - (f) Plasters specially prepared for use in dentistry ; and
  - (g) Chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronics, in the form of discs, wafers or similar forms, polished or not, whether or not coated with a uniform epitaxial layer.

Tariff Heading	Full Rate of Duty
<b>38.01 ARTIFICIAL GRAPHITE ; COLLOIDAL GRAPHITE, OTHER THAN SUSPENSIONS IN OIL :</b>	
<b>A. Artificial graphite :</b>	
I. In immediate packings of a net capacity of 1 kg or less	6.4%
II. Other	4.6%
<b>B. Natural or artificial colloidal graphite</b>	5.6%
<b>38.02 ANIMAL BLACK (FOR EXAMPLE, BONE BLACK AND IVORY BLACK), INCLUDING SPENT ANIMAL BLACK</b>	5.6%
<b>38.03 ACTIVATED CARBON (DECOLOURISING, DEPOLARISING OR ADSORBENT) ; ACTIVATED DIATOMITE, ACTIVATED CLAY, ACTIVATED BAUXITE AND OTHER ACTIVATED NATURAL MINERAL PRODUCTS :</b>	
<b>A. Activated carbon</b>	10.4%
<b>B. Other</b>	8.8%
<b>38.04 AMMONIACAL GAS LIQUORS AND SPENT OXIDE PRODUCED IN COAL GAS PURIFICATION</b>	3.2%
<b>38.05 TALL OIL :</b>	
<b>A. Crude</b>	Free
<b>B. Other</b>	5.6%
<b>38.06 CONCENTRATED SULPHITE LYE</b>	7.2%

## Section VI

38.07-38.11

Tariff Heading	Full Rate of Duty
38.07 SPIRITS OF TURPENTINE (GUM, WOOD AND SULPHATE) AND OTHER TERPENIC SOLVENTS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE; PINE OIL (EXCLUDING "PINE OILS" NOT RICH IN TERPINEOL):	
A. Gum spirits of turpentine	4%
B. Spirits of sulphate turpentine; crude dipentene	4%
C. Other	4-8%
38.08 ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF OTHER THAN ESTER GUMS INCLUDED IN HEADING No. 39.05; ROSIN SPIRIT AND ROSIN OILS:	
A. Rosin, including "brals resineux"	5%
B. Rosin spirits and rosin oils	4-8%
C. Other	6-4%
38.09 WOOD TAR; WOOD TAR OILS (OTHER THAN THE COMPOSITE SOLVENTS AND THINNERS FALLING WITHIN HEADING No. 38.18); WOOD CREOSOTE; WOOD NAPHTHA; ACETONE OIL:	
A. Wood tar	2-4%
B. Wood naphtha	12-8%
C. Other	6-4%
38.10 VEGETABLE PITCH OF ALL KINDS; BREWERS' PITCH AND SIMILAR COMPOUNDS BASED ON ROSIN OR ON VEGETABLE PITCH; FOUNDRY CORE BINDERS BASED ON NATURAL RESINOUS PRODUCTS	6-4%
38.11 DISINFECTANTS, INSECTICIDES, FUNGICIDES, HERBICIDES, ANTISPROUTING PRODUCTS, RAT POISONS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR SALE BY RETAIL OR AS PREPARATIONS OR AS ARTICLES (FOR EXAMPLE, SULPHUR-TREATED BANDS, WICKS AND CANDLES, FLY-PAPERS):	
A. Sulphur put up in forms for sale by retail or in immediate packings of a net capacity of 1kg or less	7-2%
B. Preparations based on copper compounds	6-4%
C. Other	9-6%

38.12-38.14

Section VI

Tariff Heading	Full Rate of Duty	Additional Charge
<b>38.12 PREPARED GLAZINGS, PREPARED DRESSINGS AND PREPARED MORDANTS, OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES :</b>		
<b>A. Prepared glazings and prepared dressings :</b>		
<b>I. With a basis of amylaceous substances, containing by weight of those substances :</b>		
a) Less than 55%	13%	*VC (max: 20%)
b) 55% or more but less than 70%	13%	*VC (max: 20%)
c) 70% or more but less than 83%	13%	*VC (max: 20%)
d) 83% or more	13%	*VC (max: 20%)
<b>II. Other</b>	8.8%	—
<b>B. Prepared mordants</b>	11.2%	—
<b>38.13 PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING RODS AND ELECTRODES :</b>		
<b>A. Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials</b>	11.2%	—
<b>B. Preparations of a kind used as cores or coatings for welding electrodes and rods</b>	5.6%	—
<b>C. Other</b>	7.2%	—
<b>38.14 ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND SIMILAR PREPARED ADDITIVES FOR MINERAL OILS :</b>		
<b>A. Anti-knock preparations based on tetraethyl-lead ("ethyl fluid")</b>	13%	—
<b>B. Other :</b>		
<b>I. For lubricants :</b>		
a) Containing petroleum oils or oils obtained from bituminous minerals	8%	—
b) Other	9%	—

\* VC=variable charge.

## Section VI

38.14-38.19

Tariff Heading	Full Rate of Duty
38.14 B.— <i>continued</i>	
II. Anti-knock preparations based on tetramethyl-lead, on ethylmethyl-lead or on mixtures of tetraethyl-lead and tetramethyl-lead	9%
III. Other	9%
38.15 PREPARED RUBBER ACCELERATORS	10-4%
38.16 PREPARED CULTURE MEDIA FOR DEVELOPMENT OF MICRO-ORGANISMS	7-2%
38.17 PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	12%
38.18 COMPOSITE SOLVENTS AND THINNERS FOR VARNISHES AND SIMILAR PRODUCTS	11-2%
38.19 CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS); NOT ELSEWHERE SPECIFIED OR INCLUDED; RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
A. Fusel oil; dippe's oil	5-6%
B. Naphthenic acids	4%
C. Water-insoluble salts of naphthenic acids; esters of naphthenic acids	8%
D. Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanalamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	8-8%
E. Mixed alkylbenzenes and mixed alkyl-naphthalenes	10-4%
F. Ion exchangers:	
I. Based on sulphonated carbon, or of natural mineral substances	7-2%
II. Other	11-2%
G. Catalysts	11-2%
H. Getters for vacuum tubes	9-6%
I. Non-agglomerated mixtures of metal carbides	8%
K. Refractory cements, mortars and similar compositions	3-2%
L. Alkaline iron oxide for the purification of gas	7-2%
M. Carbonaceous pastes for electrodes	8%

38.19

Section VI

Tariff Heading	Full Rate of Duty	Additional Charge
38.19—Continued		
N. Accumulator compounds based on cadmium oxide or nickel hydroxide	12%	—
O. Carbon (other than that falling within subheading No. 38.01 A.) in metal-graphite or other compounds, in the form of small plates, bars or other semi-manufactures	4-8%	—
P. Preparations known as "liquids for hydraulic transmission" (for example, hydraulic brake fluids) not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	12-8%	—
Q. Foundry core binders based on synthetic resins	12-8%	—
R. Anti-rust preparations containing amines as active elements	12-8%	—
S. Chemical elements referred to in Note 2 (g) to this Chapter	9%	—
T. Sorbitol, other than that falling within subheading 29.04 C. III.:		
I. In aqueous solution:		
a) Containing 2% or less by weight of mannitol, calculated on the sorbitol content	12%	*VC
b) Other	9%	*VC
II. Other:		
a) Containing 2% or less by weight of mannitol, calculated on the sorbitol content	12%	*VC
b) Other	9%	*VC
U. Other	14-4%	—

\*VC=variable charge.

## Section VII

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

## Chapter 39

**ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS; ARTICLES THEREOF**

## NOTES

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

## ADDITIONAL NOTE

*Subheading 39.02 C. 1. is to be taken to include polyethylene slightly modified by small quantities of other olefins.*

Tariff Heading	Full Rate of Duty
<b>39.01 CONDENSATION, POLYCONDENSATION AND POLYADDITION PRODUCTS, WHETHER OR NOT MODIFIED OR POLYMERISED, AND WHETHER OR NOT LINEAR (FOR EXAMPLE, PHENOPLASTS, AMINOPLASTS, ALKYDS, POLYALLYL ESTERS AND OTHER UNSATURATED POLYESTERS, SILICONES) :</b>	
<b>A. Ion exchangers</b>	12%
<b>B. Adhesive strips of a width not exceeding 10cm, the coating of which consists of unvulcanised natural or synthetic rubber</b>	10-4%
<b>C. Other :</b>	
<b>I. Phenoplasts :</b>	
a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	12%
b) In other forms	12.8%

Tariff Heading	Full Rate of Duty
<b>39.01 C.—continued</b>	
II. Aminoplasts :	
a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	12%
b) In other forms	13.6%
III. Alkyds and other polyesters	16%
IV. Polyamides	16%
V. Polyurethanes	17.6%
VI. Silicones	17.6%
VII. Other	14.4%
<b>39.02 POLYMERISATION AND COPOLYMERISATION PRODUCTS (FOR EXAMPLE, POLYETHYLENE, POLYTETRAHALOETHYLENES, POLYISOBUTYLENE, POLYSTYRENE, POLYVINYL CHLORIDE, POLYVINYL ACETATE, POLYVINYL CHLOROACETATE AND OTHER POLYVINYL DERIVATIVES, POLYACRYLIC AND POLYMETHACRYLIC DERIVATIVES, COUMARONE-INDENE RESINS) :</b>	
A. Ion exchangers	14.4%
B. Adhesive strips of a width not exceeding 10cm, the coating of which consists of unvulcanised natural or synthetic rubber	10.4%
C. Other :	
I. Polyethylene :	
a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	16%
b) In other forms	18.4%
II. Polytetrahaloethylenes	14.4%
III. Polysulphohaloethylenes	18.4%
IV. Polypropylene	18.4%
V. Polyisobutylene	18.4%
VI. Polystyrene and copolymers of styrene :	
a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	16%
b) In other forms	18.4%

## Section VII

39.02-39.03

Tariff Heading	Full Rate of Duty
<b>39.02 C.—continued</b>	
<b>VII. Polyvinyl chloride :</b>	
a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	16%
b) In other forms	18-4%
<b>VIII. Polyvinylidene chloride; copolymers of vinylidene chloride with vinyl chloride</b>	15-2%
<b>IX. Polyvinyl acetate</b>	12%
<b>X. Copolymers of vinyl chloride with vinyl acetate</b>	16-8%
<b>XI. Polyvinyl alcohols, acetals and ethers</b>	13-6%
<b>XII. Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers</b>	16-8%
<b>XIII. Coumarone resins, indene resins and coumarone-Indene resins</b>	12%
<b>XIV. Other polymerisation or copolymerisation products :</b>	
a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	16-8%
b) In other forms	18-4%
<b>39.03 REGENERATED CELLULOSE ; CELLULOSE NITRATE, CELLULOSE ACETATE AND OTHER CELLULOSE ESTERS, CELLULOSE ETHERS AND OTHER CHEMICAL DERIVATIVES OF CELLULOSE, PLASTICISED OR NOT (FOR EXAMPLE, COLLODIONS, CELLULOID) ; VULCANISED FIBRE :</b>	
<b>A. Adhesive strips of a width not exceeding 10cm, the coating of which consists of unvulcanised natural or synthetic rubber</b>	10-4%
<b>B. Other :</b>	
<b>I. Regenerated cellulose :</b>	
a) Expanded, foam or sponge	17-6%
b) Other :	
1. Sheets, film or strip, coiled or not, of a thickness of less than 0.75mm	18-4%
2. Other	12%
c) Waste and scrap	10-4%
<b>II. Cellulose nitrates :</b>	
a) Not plasticised :	
1. Collodions and celloidin	16%
2. Other	9-6%
b) Plasticised :	
1. With camphor or otherwise (for example, celluloid) :	
aa) Film in rolls or in strips, for cinematography or photography	12%
bb) Other	13-6%
2. Waste and scrap	11-2%

Tariff Heading	Full Rate of Duty
<b>39.03 B.—continued</b>	
<b>III. Cellulose acetates :</b>	
a) Not plasticised	15.2%
b) Plasticised :	
1. Products known as moulding powders	12%
2. Film in rolls or in strips, for cinematography or photography	10.4%
3. Sheets, film or strip, coiled or not, of a thickness of less than 0.75mm	15.2%
4. Other :	
aa) Waste and scrap	11.2%
bb) Other	13.6%
<b>IV. Other cellulose esters :</b>	
a) Not plasticised	11.2%
b) Plasticised :	
1. Products known as moulding powders	9.6%
2. Film in rolls or in strips, for cinematography or photography	11.2%
3. Sheets, film or strip, coiled or not, of a thickness of less than 0.75mm	12.8%
4. Other :	
aa) Waste and scrap	8.8%
bb) Other	11.2%
<b>V. Cellulose ethers and other chemical derivatives of cellulose :</b>	
a) Not plasticised :	
1. Ethylcellulose	12%
2. Other	15.2%
b) Plasticised :	
1. Waste and scrap	12.8%
2. Other :	
aa) Ethylcellulose	12.8%
bb) Other	16%
<b>VI. Vulcanised fibre</b>	
	8.8%
<b>39.04 HARDENED PROTEINS (FOR EXAMPLE, HARDENED CASEIN AND HARDENED GELATIN)</b>	<b>8%</b>

## Section VII

39.05-39.07

Tariff Heading	Full Rate of Duty
<b>39.05 NATURAL RESINS MODIFIED BY FUSION (RUN GUMS); ARTIFICIAL RESINS OBTAINED BY ESTERIFICATION OF NATURAL RESINS OR OF RESINIC ACIDS (ESTER GUMS); CHEMICAL DERIVATIVES OF NATURAL RUBBER (FOR EXAMPLE, CHLORINATED RUBBER, RUBBER HYDROCHLORIDE, OXIDISED RUBBER, CYCLISED RUBBER) :</b>	
<b>A. Run gums</b>	8.8%
<b>B. Other</b>	11.2%
<b>39.06 OTHER HIGH POLYMERS, ARTIFICIAL RESINS AND ARTIFICIAL PLASTIC MATERIALS, INCLUDING ALGINIC ACID, ITS SALTS AND ESTERS; LINOXYN :</b>	
<b>A. Alginic acid and its salts and esters</b>	7.2%
<b>B. Other</b>	16%
<b>39.07 ARTICLES OF MATERIALS OF THE KINDS DESCRIBED IN HEADINGS NOS. 39.01 TO 39.06 :</b>	
<b>A. Of regenerated cellulose</b>	18.4%
<b>B. Of vulcanised fibre</b>	12%
<b>C. Of hardened proteins</b>	11.2%
<b>D. Of chemical derivatives of rubber</b>	11.2%
<b>E. Of other materials :</b>	
<b>I. Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No. 92.12</b>	8%
<b>II. Other :</b>	17.6%

## Chapter 40

## RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

## NOTES

1. Except where the context otherwise requires, throughout this Schedule the expression "rubber" means the following products, whether or not vulcanised or hardened: natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.
 

Such substances include *cis*-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadiene-styrene (SBR), polychlorobutadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) and butyl rubber (IIR);
2. This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI:
  - (a) Knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting, of rubberised knitted or crocheted fabric, of heading No. 40.10) ; other elastic fabric or articles thereof ;
  - (b) Textile hosepiping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15) ;
  - (c) Woven textile fabrics (other than the goods of heading No. 40.10) impregnated, coated, covered or laminated with rubber :
    - (i) Weighing not more than 1,500g/m<sup>2</sup> ; or
    - (ii) Weighing more than 1,500g/m<sup>2</sup> and containing more than 50% by weight of textile material ; and articles of those fabrics ;
  - (d) Felt impregnated or coated with rubber and containing more than 50% by weight of textile material, and articles thereof ;
  - (e) Bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof ;
  - (f) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

However, plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, and articles thereof, are to be classified in Chapter 40 provided that the textile fabric is present merely for reinforcing purposes.
3. The following are also not covered by this Chapter :
  - (a) Footwear or parts thereof falling within Chapter 64 ;
  - (b) Headgear or parts thereof (including bathing caps) falling within Chapter 65 ;
  - (c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI ;
  - (d) Articles falling within Chapter 90, 92, 94 or 96 ;
  - (e) Articles falling within Chapter 97 (other than sports gloves and goods falling within heading No. 40.11) ; or
  - (f) Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.
4. In Note 1 to this Chapter and in headings Nos. 40.02, 40.05 and 40.06, the expression "synthetic rubber" is to be taken to apply to :
  - (a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which, at a temperature between 18° and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length.

Such substances include *cis*-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadiene-styrene (SBR), polychlorobutadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) and butyl rubber (IIR) ;
5. Headings Nos. 40.01 and 40.02 are to be taken not to apply to :
  - (a) Natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance ; however, latex merely stabilised or concentrated, and thermo-sensitive and electro-positive latex are to be classified in heading No. 40.01 or 40.02 as the case may be ;
  - (b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation ; or
  - (c) Mixtures of any of the products specified in Note 1 to the present Chapter, whether or not compounded with any other substance.
6. Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds 5mm, is to be classified as strip, rod or profile shape, falling within heading No. 40.08.
7. Heading No. 40.10 is to be taken to include transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber.
8. For the purpose of heading No. 40.06, pre-vulcanised rubber latex is to be deemed to be unvulcanised rubber latex.
 

For the purposes of headings Nos. 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanised rubber whether or not they have been vulcanised.
9. In headings Nos. 40.05, 40.08 and 40.15, the expressions "plates", "sheets" and "strip" are to be taken to apply, and to apply only, to plates, sheets and strip, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom not further worked.
 

In heading No. 40.08 the expressions "rods" and "profile shapes" and in heading No. 40.15 the expressions "rods", "profile shapes" and "tubes" are to be taken to apply, and to apply only, to such products, whether or not cut to length or surface-worked but not otherwise worked.

## Section VII

40.01-40.06

Tariff Heading	Full Rate of Duty
I. RAW RUBBER	
40.01 NATURAL RUBBER LATEX, WHETHER OR NOT WITH ADDED SYNTHETIC RUBBER LATEX; PRE-VULCANISED NATURAL RUBBER LATEX; NATURAL RUBBER, BALATA, GUTTA-PERCHA AND SIMILAR NATURAL GUMS	Free
40.02 SYNTHETIC RUBBER LATEX; PRE-VULCANISED SYNTHETIC RUBBER LATEX; SYNTHETIC RUBBER; FACTICE DERIVED FROM OILS:	
A. Factice derived from oils	4%
B. Products modified by the incorporation of artificial plastic materials	5%
C. Other	Free
40.03 RECLAIMED RUBBER	1%
40.04 WASTE AND PARINGS OF UNHARDENED RUBBER; SCRAP OF UNHARDENED RUBBER, FIT ONLY FOR THE RECOVERY OF RUBBER; POWDER OBTAINED FROM WASTE OR SCRAP OF UNHARDENED RUBBER	Free
II. UNVULCANISED RUBBER	
40.05 PLATES, SHEETS AND STRIP, OF UNVULCANISED NATURAL OR SYNTHETIC RUBBER, OTHER THAN SMOKED SHEETS AND CREPE SHEETS OF HEADING No. 40.01 OR 40.02; GRANULES OF UNVULCANISED NATURAL OR SYNTHETIC RUBBER COMPOUNDED READY FOR VULCANISATION; UNVULCANISED NATURAL OR SYNTHETIC RUBBER, COMPOUNDED BEFORE OR AFTER COAGULATION EITHER WITH CARBON BLACK (WITH OR WITHOUT THE ADDITION OF MINERAL OIL) OR WITH SILICA (WITH OR WITHOUT THE ADDITION OF MINERAL OIL), IN ANY FORM, OF A KIND KNOWN AS MASTERBATCH:	
A. Rubber compounded with carbon black or with silica (masterbatch)	3%
B. Granules of natural or synthetic rubber compounded ready for vulcanisation	5-5%
C. Other	4%
40.06 UNVULCANISED NATURAL OR SYNTHETIC RUBBER, INCLUDING RUBBER LATEX, IN OTHER FORMS OR STATES (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES, SOLUTIONS AND DISPERSIONS); ARTICLES OF UNVULCANISED NATURAL OR SYNTHETIC RUBBER (FOR EXAMPLE, COATED OR IMPREGNATED TEXTILE THREAD; RINGS AND DISCS):	
A. Solutions and dispersions	7%
B. Other	5-5%

40.07-40.14

Section VII

Tariff Heading	Full Rate of Duty
III. ARTICLES OF UNHARDENED VULCANISED RUBBER	
40.07 VULCANISED RUBBER THREAD AND CORD, WHETHER OR NOT TEXTILE COVERED, AND TEXTILE THREAD COVERED OR IMPREGNATED WITH VULCANISED RUBBER :	
A. Vulcanised rubber thread and cord, whether or not textile covered	10%
B. Textile thread covered or impregnated with vulcanised rubber	8%
40.08 PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF UNHARDENED VULCANISED RUBBER :	
A. Plates, sheets and strip :	
I. Of expanded, foam or sponge rubber	9%
II. Other	7%
B. Rods and profile shapes	6%
40.09 PIPING AND TUBING, OF UNHARDENED VULCANISED RUBBER	7%
40.10 TRANSMISSION, CONVEYOR OR ELEVATOR BELTS OR BELTING, OF VULCANISED RUBBER	10%
40.11 RUBBER TYRES, TYRE CASES, INTERCHANGEABLE TYRE TREADS, INNER TUBES AND TYRE FLAPS, FOR WHEELS OF ALL KINDS :	
A. Solid or cushion tyres and interchangeable tyre treads	7.5%
B. Other	9%
40.12 HYGIENIC AND PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF UNHARDENED VULCANISED RUBBER, WITH OR WITHOUT FITTINGS OF HARDENED RUBBER	10%
40.13 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES), FOR ALL PURPOSES, OF UNHARDENED VULCANISED RUBBER :	
A. Gloves, including mittens	8%
B. Articles of apparel and clothing accessories	10%
40.14 OTHER ARTICLES OF UNHARDENED VULCANISED RUBBER :	
A. Of expanded, foam or sponge rubber	8%
B. Other	6%

## Section VII

40.15-40.16

Tariff Heading	Full Rate of Duty	
IV. HARDENED RUBBER (EBONITE AND VULCANITE) ; ARTICLES MADE THEREOF		
40.15 HARDENED RUBBER (EBONITE AND VULCANITE), IN BULK, PLATES, SHEETS, STRIP, RODS, PROFILE SHAPES OR TUBES ; SCRAP, WASTE AND POWDER, OF HARDENED RUBBER :		
A. In bulk or blocks, in plates, sheets or strip, in rods, profile shapes or tubes	4%	
B. Scrap, waste and powder, of hardened rubber	Free	
40.16 ARTICLES OF HARDENED RUBBER (EBONITE AND VULCANITE)	7.5%	

## Section VIII

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

## Chapter 41

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

## NOTES

1. This Chapter does not cover :
- (a) Parings or similar waste, of raw hides or skins (heading No. 05.05 or 05.06) ;
- (b) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01 ; or
- (c) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43) ; the following are, however, to be classified in heading No. 41.01, namely, raw hides or skins with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.
2. Throughout this Schedule the expression " composition leather " is to be taken to mean only substances of the kind referred to in heading No. 41.10.

Tariff Heading	Full Rate of Duty
41.01 RAW HIDES AND SKINS (FRESH, SALTED, DRIED, PICKLED OR LIMED), WHETHER OR NOT SPLIT, INCLUDING SHEEPSKINS IN THE WOOL	Free
41.02 BOVINE CATTLE LEATHER (INCLUDING BUFFALO LEATHER) AND EQUINE LEATHER, EXCEPT LEATHER FALLING WITHIN HEADING No. 41.06, 41.07 OR 41.08 :	
A. East India kip, whole, whether or not the heads and legs have been removed, weighing each not more than 45kg net, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles	Free
B. Other	8%
41.03 SHEEP AND LAMB SKIN LEATHER, EXCEPT LEATHER FALLING WITHIN HEADING No. 41.06, 41.07 OR 41.08 :	
A. Of Indian hair sheep, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles	Free
B. Other :	
I. Not further prepared than tanned	3%
II. Other	5%
41.04 GOAT AND KID SKIN LEATHER, EXCEPT LEATHER FALLING WITHIN HEADING No. 41.06, 41.07 OR 41.08 :	
A. Of Indian goat or kid, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles	Free
B. Other :	
I. Not further prepared than tanned	3.5%
II. Other	5%

## Section VIII

41.05-41.10

Tariff Heading	Full Rate of Duty
<b>41.05 OTHER KINDS OF LEATHER, EXCEPT LEATHER FALLING WITHIN HEADING No. 41.06, 41.07 OR 41.08 :</b>  <b>A. Of reptiles, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles</b>  <b>B. Other :</b> I. Not further prepared than tanned II. Other	Free     4%  4.5%
<b>41.06 CHAMOIS-DRESSED LEATHER</b>	5%
<b>41.07 PARCHMENT-DRESSED LEATHER</b>	5%
<b>41.08 PATENT LEATHER AND IMITATION PATENT LEATHER ; METALLISED LEATHER</b>	5%
<b>41.09 PARINGS AND OTHER WASTE, OF LEATHER OR OF COMPOSITION OR PARCHMENT-DRESSED LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF ARTICLES OF LEATHER ; LEATHER DUST, POWDER AND FLOUR</b>	Free
<b>41.10 COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, IN SHEETS OR IN ROLLS</b>	5%

## Chapter 42

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

## NOTES

1. This Chapter does not cover :
- (a) Sterile surgical catgut and similar sterile suture materials (heading No. 30.05) ;
  - (b) Articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04) ;
  - (c) String or net bags of Section XI ;
  - (d) Articles falling within Chapter 64 ;
  - (e) Headgear or parts thereof falling within Chapter 65 ;
  - (f) Whips, riding-crops or other articles of heading No. 66.02 ;
  - (g) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.09 or 92.10) ;
  - (h) Furniture or parts of furniture (Chapter 94) ;
  - (i) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ; or
  - (k) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.
2. For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" is to be taken to apply, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including watch straps.

Tariff Heading	Full Rate of Duty
<b>42.01 SADDLERY AND HARNESS, OF ANY MATERIAL (FOR EXAMPLE, SADDLES, HARNESS, COLLARS, TRACES, KNEE-PADS AND BOOTS), FOR ANY KIND OF ANIMAL</b>	9%
<b>42.02 TRAVEL GOODS (FOR EXAMPLE, TRUNKS, SUIT-CASES, HAT-BOXES, TRAVELLING-BAGS, RUCK-SACKS), SHOPPING-BAGS, HANDBAGS, SATCHELS, BRIEF-CASES, WALLETS, PURSES, TOILET-CASES, TOOL-CASES, TOBACCO-POUCHES, SHEATHS, CASES, BOXES (FOR EXAMPLE, FOR ARMS, MUSICAL INSTRUMENTS, BINOCULARS, JEWELLERY, BOTTLES, COLLARS, FOOTWEAR, BRUSHES) AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF VULCANISED FIBRE, OF ARTIFICIAL PLASTIC SHEETING, OF PAPERBOARD OR OF TEXTILE FABRIC :</b>	
<b>A. Of artificial plastic sheeting</b>	15%
<b>B. Of other materials</b>	7.5%
<b>42.03 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER :</b>	
<b>A. Articles of apparel</b>	8%
<b>B. Gloves, including mittens and mitts :</b>	
<b>I. Protective, for all trades</b>	13%
<b>II. Special, for sports</b>	11%
<b>III. Other</b>	10.5%
<b>C. Other clothing accessories</b>	7.5%

## Section VIII

42.04-42.06

Tariff Heading	Full Rate of Duty	
<b>42.04 ARTICLES OF LEATHER OR OF COMPOSITION LEATHER OF A KIND USED IN MACHINERY OR MECHANICAL APPLIANCES OR FOR OTHER INDUSTRIAL PURPOSES :</b>		
<b>A. Conveyor or transmission belts or belting</b>	5%	
<b>B. Other</b>	8%	
<b>42.05 OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER</b>	7%	
<b>42.06 ARTICLES MADE FROM GUT (OTHER THAN SILK-WORM GUT), FROM GOLDBEATER'S SKIN, FROM BLADDERS OR FROM TENDONS</b>	6%	

## Section IX

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

## Chapter 44

## WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

## NOTES

1. This Chapter does not cover :
- Wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.07) ;
  - Wood of a kind used primarily in dyeing or in tanning (heading No. 13.01) ;
  - Activated charcoal (heading No. 38.03) ;
  - Articles falling within Chapter 46 ;
  - Footwear or parts thereof falling within Chapter 64 ;
  - Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof) ;
  - Goods falling within heading No. 68.09 ;
  - Imitation jewellery falling within heading No. 71.16 ;
  - Goods falling within Section XVII (for example, wheelwrights' wares) ;
  - Goods falling within Chapter 91 (for example, clocks and clock cases) ;
  - Musical instruments or parts thereof (Chapter 92) ;
  - Parts of firearms (heading No. 93.06) ;
  - Furniture or parts thereof falling within Chapter 94 ;
  - Articles falling within Chapter 97 (for example, toys, games and sports requisites) ; or
  - Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.
2. In this Chapter, the expression "improved wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings Nos. 44.19 to 44.28 are to be taken to apply to articles of the respective descriptions of plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.
4. Heading No. 44.25 shall be taken not to apply to tools in which metal parts form the blade, working edge, working surface or other working part.

## ADDITIONAL NOTE

For the purposes of heading No. 44.12, "wood flour" means wood powder of which not more than 8% by weight is retained by a sieve with an aperture of 0.63mm.

Tariff Heading	Full Rate of Duty
44.01 FUEL WOOD, IN LOGS, IN BILLETS, IN TWIGS OR IN FAGGOTS ; WOOD WASTE, INCLUDING SAWDUST	Free
44.02 WOOD CHARCOAL (INCLUDING SHELL AND NUT CHARCOAL), AGGLOMERATED OR NOT	6.5%
44.03 WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF ITS BARK OR MERELY ROUGHED DOWN :	
A. Poles of coniferous wood, injected or otherwise impregnated to any degree, not less than 6m nor more than 18m in length and with a circumference at the butt end of more than 45cm but not more than 90cm	3%
B. Other	Free
44.04 WOOD, ROUGHLY SQUARED OR HALF-SQUARED, BUT NOT FURTHER MANUFACTURED	Free
44.05 WOOD SAWN LENGTHWISE, SLICED OR PEELED, BUT NOT FURTHER PREPARED, OF A THICKNESS EXCEEDING 5mm :	
* A. Small boards for the manufacture of pencils	Free
B. Coniferous wood, of a length of 125cm or less and of a thickness of less than 12.5mm	5%
C. Other	Free

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

44.06-44.17

Section IX

Tariff Heading	Full Rate of Duty
44.06 WOOD PAVING BLOCKS	3%
44.07 RAILWAY OR TRAMWAY SLEEPERS OF WOOD :	
A. Injected or otherwise impregnated to any degree	5%
B. Other	3%
44.08 RIVEN STAVES OF WOOD, NOT FURTHER PREPARED THAN SAWN ON ONE PRINCIPAL SURFACE; SAWN STAVES OF WOOD, OF WHICH AT LEAST ONE PRINCIPAL SURFACE HAS BEEN CYLINDRICALLY SAWN, NOT FURTHER PREPARED THAN SAWN	3-5%
44.09 HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; CHIPWOOD; PULPWOOD IN CHIPS OR PARTICLES; WOOD SHAVINGS OF A KIND SUITABLE FOR USE IN THE MANUFACTURE OF VINEGAR OR FOR THE CLARIFICATION OF LIQUIDS :	
A. Pulpwood in chips or particles	Free
B. Other	4%
44.10 WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT NOR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, WHIPS, GOLF CLUB SHAFTS, UMBRELLA HANDLES, TOOL HANDLES OR THE LIKE	3%
44.11 DRAWN WOOD; MATCH SPLINTS; WOODEN PEGS OR PINS FOR FOOTWEAR	6%
44.12 WOOD WOOL AND WOOD FLOUR	5%
44.13 WOOD (INCLUDING BLOCKS, STRIPS AND FRIEZES FOR PARQUET OR WOOD BLOCK FLOORING, NOT ASSEMBLED), PLANED, TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, CENTRE-V-JOINTED, BEADED, CENTRE-BEADED OR THE LIKE, BUT NOT FURTHER MANUFACTURED	5%
44.14 WOOD SAWN LENGTHWISE, SLICED OR PEELED, BUT NOT FURTHER PREPARED, OF A THICKNESS NOT EXCEEDING 5mm; VENEER SHEETS AND SHEETS FOR PLYWOOD, OF A THICKNESS NOT EXCEEDING 5mm :	
* A. Small boards for the manufacture of pencils	Free
B. Other	7%
44.15 PLYWOOD, BLOCKBOARD, LAMINBOARD, BATTENBOARD AND SIMILAR LAMINATED WOOD PRODUCTS (INCLUDING VENEERED PANELS AND SHEETS); INLAID WOOD AND WOOD MARQUETRY	13%
44.16 CELLULAR WOOD PANELS, WHETHER OR NOT FACED WITH BASE METAL	5%
44.17 "IMPROVED" WOOD, IN SHEETS, BLOCKS OR THE LIKE	4%

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

## Section IX

44.18-44.28

Tariff Heading	Full Rate of Duty	
44.18 RECONSTITUTED WOOD, BEING WOOD SHAVINGS, WOOD CHIPS, SAWDUST, WOOD FLOUR OR OTHER LIGNEOUS WASTE AGGLOMERATED WITH NATURAL OR ARTIFICIAL RESINS OR OTHER ORGANIC BINDING SUBSTANCES, IN SHEETS, BLOCKS OR THE LIKE	12%	
44.19 WOODEN BEADINGS AND MOULDINGS, INCLUDING MOULDED SKIRTING AND OTHER MOULDED BOARDS	7.5%	
44.20 WOODEN PICTURE FRAMES, PHOTOGRAPH FRAMES, MIRROR FRAMES AND THE LIKE	7.5%	
44.21 COMPLETE WOODEN PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS:		
A. Wholly or partly of plywood, blockboard, laminboard, battenboard or similar laminated wood products (including veneered wood panels and sheets)	12%	
B. Other	10%	
44.22 CASKS, BARRELS, VATS, TUBS, BUCKETS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, OTHER THAN STAVES FALLING WITHIN HEADING No. 44.08	5.5%	
44.23 BUILDERS' CARPENTRY AND JOINERY (INCLUDING PREFABRICATED AND SECTIONAL BUILDINGS AND ASSEMBLED PARQUET FLOORING PANELS):		
A. Shuttering for concrete constructional work	5.5%	
B. Other	7%	
44.24 HOUSEHOLD UTENSILS OF WOOD	7.5%	
44.25 WOODEN TOOLS, TOOL BODIES, TOOL HANDLES, BROOM AND BRUSH BODIES AND HANDLES; BOOT AND SHOE LASTS AND TREES, OF WOOD:		
A. Handles for articles of cutlery, forks and spoons; brush bodies	6.5%	
B. Other	6%	
44.26 SPOOLS, COPS, BOBBINS, SEWING THREAD REELS AND THE LIKE, OF TURNED WOOD:		
A. Reels for sewing thread and the like	3.5%	
B. Other	8%	
44.27 STANDARD LAMPS, TABLE LAMPS AND OTHER LIGHTING FITTINGS, OF WOOD; ARTICLES OF FURNITURE, OF WOOD, NOT FALLING WITHIN CHAPTER 94; CASKETS, CIGARETTE BOXES, TRAYS, FRUIT BOWLS, ORNAMENTS AND OTHER FANCY ARTICLES, OF WOOD; CASES FOR CUTLERY, FOR DRAWING INSTRUMENTS OR FOR VIOLINS, AND SIMILAR RECEPTACLES, OF WOOD; ARTICLES OF WOOD FOR PERSONAL USE OR ADORNMENT, OF A KIND NORMALLY CARRIED IN THE POCKET, IN THE HANDBAG OR ON THE PERSON; PARTS OF THE FOREGOING ARTICLES, OF WOOD	7%	
44.28 OTHER ARTICLES OF WOOD		
A. Foundry moulding patterns	3.5%	
B. Blind rollers, whether or not fitted with springs	6.5%	
C. Other	7%	

## Chapter 45

## CORK AND ARTICLES OF CORK

## NOTES

1. This Chapter does not cover :
- (a) Footwear or parts of footwear falling within Chapter 64 ;
  - (b) Headgear or parts of headgear falling within Chapter 65 ; or
  - (c) Articles falling within Chapter 97 (for example, toys, games and sports requisites).
2. Natural cork roughly squared or deprived of the outer bark is to be taken to fall within heading No. 45.02 and not within heading No. 45.01.

Tariff Heading	Full Rate of Duty
45.01 NATURAL CORK, UNWORKED, CRUSHED, GRANULATED OR GROUND ; WASTE CORK	3%
45.02 NATURAL CORK IN BLOCKS, PLATES, SHEETS OR STRIPS (INCLUDING CUBES OR SQUARE SLABS, CUT TO SIZE FOR CORKS OR STOPPERS)	8%
45.03 ARTICLES OF NATURAL CORK	16%
45.04 AGGLOMERATED CORK (BEING CORK AGGLOMERATED WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK :	
* A. Discs for the manufacture of crown corks	11%
B. Other	16%

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

## Chapter 46

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

## NOTES

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

Tariff Heading	Full Rate of Duty
<b>46.01 PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, FOR ALL USES, WHETHER OR NOT ASSEMBLED INTO STRIPS :</b>	
A. Of unspun vegetable materials	Free
B. Other	6.5%
<b>46.02 PLAITING MATERIALS (OTHER THAN PRODUCTS FALLING WITHIN HEADING No. 46.01) BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, INCLUDING MATTING, MATS AND SCREENS ; STRAW ENVELOPES FOR BOTTLES :</b>	
A. Coarse matting ; straw envelopes for bottles ; screens and other coarse articles used for packing or for protection	5%
B. Chinese mats and matting and similar mats and matting	5.5%
C. Other articles :	
I. Of unspun vegetable materials :	
a) Not backed or lined with paper or woven fabric	6%
b) Backed or lined with paper or woven fabric	5.5%
II. Of strips of paper, whether or not mixed in any proportion with vegetable materials	5.5%
III. Of other plaiting materials	9.5%
<b>46.03 BASKETWORK, WICKERWORK AND OTHER ARTICLES OF PLAITING MATERIALS, MADE DIRECTLY TO SHAPE ; ARTICLES MADE UP FROM GOODS FALLING WITHIN HEADING No. 46.01 OR 46.02 ; ARTICLES OF LOOFAH</b>	10%

47.01-47.02

Section X

## Section X

PAPER-MAKING MATERIAL ; PAPER AND PAPERBOARD AND  
ARTICLES THEREOF

## Chapter 47

## PAPER-MAKING MATERIAL

<i>Tariff Heading</i>	<i>Full Rate of Duty</i>
<b>47.01 PULP DERIVED BY MECHANICAL OR CHEMICAL MEANS FROM ANY FIBROUS VEGETABLE MATERIAL</b>	Free
<b>47.02 WASTE PAPER AND PAPERBOARD ; SCRAP ARTICLES OF PAPER OR OF PAPERBOARD, FIT ONLY FOR USE IN PAPER-MAKING :</b>	
<b>A. Waste paper and paperboard :</b>	
I. Fit only for use in paper-making	Free
II. Other :	
* a) To be rendered fit only for use in paper-making	Free
b) Other	1.5%
<b>B. Scrap articles of paper or of paperboard, fit only for use in paper-making</b>	Free

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

## Chapter 48

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

## NOTES

1. This Chapter does not cover :
- (a) Stamping foils of heading No. 32.09 ;
  - (b) Perfume and cosmetic papers (heading No. 33.06) ;
  - (c) Soap papers (heading No. 34.01), paper impregnated or coated with detergent (heading No. 34.02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No. 34.05) ;
  - (d) Paper or paperboard, sensitised (heading No. 37.03) ;
  - (e) Paper-reinforced stratified artificial plastic sheeting (headings Nos. 39.01 to 39.06), or vulcanised fibre (heading No. 39.03), or articles of such materials (heading No. 39.07) ;
  - (f) Goods falling with heading No. 42.02 (for example, travel goods) ;
  - (g) Articles falling within any heading in Chapter 46 (manufactures of plating material) ;
  - (h) Paper yarn or textile articles of paper yarn (Section XI) ;
  - (i) Abrasive paper (heading No. 68.06) or paper-backed mica splittings (heading No. 68.15) (paper coated with mica powder is, however, to be classified in heading No. 48.07) ;
  - (k) Metal foil backed with paper or paperboard (Section XV) ;
  - (l) Perforated paper or paperboard for musical instruments (heading No. 92.10) ; or
  - (m) Goods falling within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).
2. Subject to the provisions of Note 3, headings Nos. 48.01 and 48.02 are to be taken to include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, including false water-marking, and also paper and paperboard coloured or marbled throughout the mass by any method. They do not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.
3. Paper or paperboard answering to a description in two or more of the headings Nos. 48.01 to 48.07 is to be classified under that one of such headings which occurs latest in the Tariff.
4. Headings Nos. 48.01 to 48.07 are to be taken not to apply to paper, paperboard or cellulose wadding :
- (a) In strips or rolls of a width not exceeding 15cm ; or
  - (b) In rectangular sheets (unfolded if necessary) of which no side exceeds 36cm ; or
  - (c) Cut into shapes other than rectangular shapes. Except that hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3, within heading No. 48.02.
5. For the purposes of heading No. 48.11, "wallpaper and linocrusta" are to be taken to apply only to :
- (a) Paper in rolls, suitable for wall or ceiling decoration, being :
    - (i) Paper with one or with two margins, with or without guide marks ; or
    - (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding 60cm ;
  - (b) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.
6. Heading No. 48.15 is to be taken to apply, *inter alia*, to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and to toilet paper in rolls or packets, but not to the articles mentioned in Note 7.
7. Heading No. 48.21 is to be taken to apply, *inter alia*, to cards for statistical machines, perforated paper and paperboard cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.
8. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49. However, dress patterns and models, of paper or paperboard, shall be classified within heading No. 48.21 regardless of the printing appearing thereon.

## ADDITIONAL NOTE

For the purpose of subheading 48.01A, the expression "newsprint" shall be taken to apply to white paper or to paper which has been slightly coloured in the pulp, the mechanical pulp content of which represents at least 70% of the total fibre content, glazed to an extent not exceeding 130 seconds Bekk, unsized, weighing not less than 40g/m<sup>2</sup> and not more than

57g/m<sup>2</sup>, with watermarks not less than 4cm but not more than 10cm apart, in reels of a width of not less than 31 cm, containing 8% or less by weight of fillers, and intended for the printing of daily newspapers, weekly papers or other periodicals of heading No. 49.02, published at least ten times per year.

Tariff Heading	Full Rate of Duty
1. PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS	
48.01 PAPER AND PAPERBOARD (INCLUDING CELLULOSE WADDING), MACHINE-MADE, IN ROLLS OR SHEETS :	
* A. Newsprint	7%
B. Cigarette paper	7%

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

Tariff Heading	Full Rate of Duty
48.01—continued	
C. Kraft paper and kraft board :	
* I. For the manufacture of paper yarn of heading No. 57.08 or of paper yarn reinforced with metal of heading No. 59.04	3%
II. Other	8.5%
* D. Paper weighing not more than 15g/m <sup>2</sup> for use in stencil making	5%
E. Other	12%
48.02 HAND-MADE PAPER AND PAPERBOARD	7.5%
48.03 PARCHMENT OR GREASEPROOF PAPER AND PAPERBOARD, AND IMITATIONS THEREOF, AND GLAZED TRANSPARENT PAPER, IN ROLLS OR SHEETS	13%
48.04 COMPOSITE PAPER OR PAPERBOARD (MADE BY STICKING FLAT LAYERS TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS	13%
48.05 PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS :	
A. Paper and paperboard, corrugated	14%
B. Other	13%
48.06 PAPER AND PAPERBOARD, RULED, LINED OR SQUARED, BUT NOT OTHERWISE PRINTED, IN ROLLS OR SHEETS	13%
48.07 PAPER AND PAPERBOARD, IMPREGNATED, COATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED (NOT BEING MERELY RULED, LINED OR SQUARED AND NOT CONSTITUTING PRINTED MATTER WITHIN CHAPTER 49), IN ROLLS OR SHEETS :	
A. Coated with mica powder	10%
B. Other	12%
48.08 FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	13%
48.09 BUILDING BOARD OF WOOD PULP OR OF VEGETABLE FIBRE, WHETHER OR NOT BONDED WITH NATURAL OR ARTIFICIAL RESINS OR WITH SIMILAR BINDERS	11%
II. PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD	
48.10 CIGARETTE PAPER, CUT TO SIZE, WHETHER OR NOT IN THE FORM OF BOOKLETS OR TUBES	7.5%
48.11 WALLPAPER AND LINCRUSTA ; WINDOW TRANSPARENCIES OF PAPER	13%

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

## Section X

48.12-48.21

Tariff Heading	Full Rate of Duty
48.12 FLOOR COVERINGS PREPARED ON A BASE OF PAPER OR OF PAPERBOARD, WHETHER OR NOT CUT TO SIZE, WITH OR WITHOUT A COATING OF LINOLEUM COMPOUND	14%
48.13 CARBON AND OTHER COPYING PAPERS (INCLUDING DUPLICATOR STENCILS) AND TRANSFER PAPERS, CUT TO SIZE, WHETHER OR NOT PUT UP IN BOXES	12%
48.14 WRITING BLOCKS, ENVELOPES, LETTER CARDS, PLAIN POSTCARDS, CORRESPONDENCE CARDS; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING ONLY AN ASSORTMENT OF PAPER STATIONERY	15%
48.15 OTHER PAPER AND PAPERBOARD, CUT TO SIZE OR SHAPE :	
A. Adhesive strips of a width not exceeding 10cm, the coating of which consists of unvulcanised natural or synthetic rubber	6.5%
B. Other	12%
48.16 BOXES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER OR PAPERBOARD	15%
48.17 BOX FILES, LETTER TRAYS, STORAGE BOXES AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD, OF A KIND COMMONLY USED IN OFFICES, SHOPS AND THE LIKE	14%
48.18 REGISTERS, EXERCISE BOOKS, NOTE BOOKS, MEMORANDUM BLOCKS, ORDER BOOKS, RECEIPT BOOKS, DIARIES, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FILE COVERS AND OTHER STATIONERY OF PAPER OR PAPERBOARD; SAMPLE AND OTHER ALBUMS AND BOOK COVERS, OF PAPER OR PAPERBOARD	15%
48.19 PAPER OR PAPERBOARD LABELS, WHETHER OR NOT PRINTED OR GUMMED	14%
48.20 BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED)	14%
48.21 OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD OR CELLULOSE WADDING :	
A. Perforated paper and paperboard for Jacquard and similar machines	6.5%
B. Napkins and napkin liners, for babies, put up for retail sale	10%
C. Other	14%

## Chapter 49

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

## NOTES

1. This Chapter does not cover :
- Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48) ;
  - Playing cards or other goods falling within any heading in Chapter 97 ; or
  - Original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling within heading No. 99.04, antiques of an age exceeding one hundred years or other articles falling within any heading in Chapter 99.
2. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within heading No. 49.01 and not within heading No. 49.02.
3. Heading No. 49.01 is to be extended to apply to :
- A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes ;
  - A pictorial supplement accompanying, and subsidiary to, a bound volume ; and
  - Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.
4. However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11.
4. Headings Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling with heading No. 49.11.
5. For the purposes of heading No. 49.03, the expression " children's picture books " means books for children in which the pictures form the principal interest and the text is subsidiary.
6. For the purposes of heading No. 49.06, the expression " manuscripts and typescripts " is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.
7. For the purposes of heading No. 49.09, the expression " picture postcards " means cards consisting essentially of an illustration and bearing printed indications of their use.

Tariff Heading	Full Rate of Duty
49.01 PRINTED BOOKS, BOOKLETS, BROCHURES, PAMPHLETS AND LEAFLETS	Free
49.02 NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED	Free
49.03 CHILDREN'S PICTURE BOOKS AND PAINTING BOOKS	13%
49.04 MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	Free
49.05 MAPS AND HYDROGRAPHIC AND SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS AND TOPOGRAPHICAL PLANS, PRINTED ; PRINTED GLOBES (TERRESTRIAL OR CELESTIAL) :	
A. Printed globes (terrestrial or celestial)	6.5%
B. Other	Free
49.06 PLANS AND DRAWINGS, FOR INDUSTRIAL, ARCHITECTURAL, ENGINEERING, COMMERCIAL OR SIMILAR PURPOSES, WHETHER ORIGINAL OR REPRODUCTIONS ON SENSITISED PAPER ; MANUSCRIPTS AND TYPESCRIPTS	Free



## Section XI

## TEXTILES AND TEXTILE ARTICLES

## NOTES

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

**Section XI**

**50.01-50.04**

- (c) Multiple or cabled yarn of silk, noil or other waste silk, bleached, dyed or printed, of a length not less than 75,000m/kg measured multiple; and
  - (d) Single, multiple or cabled yarn of any textile material:
    - (i) In cross-reeled hanks or skeins; or
    - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
  - (C) The above provisions relating to flax and ramie yarn are also applicable in respect of hemp.
5. (a) For the purposes of heading No. 55.07 and of subheading 56.07 A.I., "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass;
- (b) For the purposes of heading No. 58.08, "plain" means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling-in of the meshes. In applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.
6. For the purposes of this Section, the expression "made up" means:
- (a) Cut otherwise than into rectangles;
  - (b) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, tablecloths, scarf squares and blankets);
  - (c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;
  - (d) Cut to size and having undergone a process of drawn thread work;
  - (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).
7. The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.

**ADDITIONAL NOTES**

1. Subject to the provisions of Additional Note 2 below, the classification of goods containing two or more textile materials shall be effected within the headings of Chapters 58 to 63, in accordance with the following provisions, where applicable:
- (a) Goods containing more than 10% by weight of silk, noil or other waste silk or any combination thereof are to be classified as if consisting wholly of that one of those materials which predominates in weight;
  - (b) All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material; and
  - (c) The provisions of Note 2(B) of this Section shall also apply.
2. (a) In the case of goods falling within headings Nos. 58.01 to 58.05 inclusive and having a ground fabric and a pile or looped surface or a surface with designs made with thread, no account shall be taken of the ground fabric;
- (b) In the case of goods falling within heading No. 58.07 incorporating a support, a core or padding, no account shall be taken of such support, core or padding;
  - (c) In the case of embroidery falling within heading No. 58.10, only the ground fabric shall be taken into consideration. However, in the case of embroidery without visible ground, classification shall be carried out solely according to the embroidering threads; and
  - (d) In the case of goods falling within Chapters 59 to 63, and composed of two or more fabrics, felts, brads, etc., of different textile materials, whether or not combined with components constituting only accessories (linings, stiffenings, collars, cuffs, lapels, ribbons and other trimmings, ornamental or not), account shall only be taken, for the application of these provisions, of the part considered as giving the goods their essential character within the meaning of Rule 3 for the interpretation of the Nomenclature of the Schedule of Duties.

**Chapter 50**

**SILK AND WASTE SILK**

Tariff Heading	Full Rate of Duty
50.01 SILK-WORM COCOONS SUITABLE FOR REELING	1%
50.02 RAW SILK (NOT THROWN)	5%
50.03 SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, SILK NOILS AND PULLED OR GARNETTED RAGS)	Free
50.04 SILK YARN, OTHER THAN YARN OF NOIL OR OTHER WASTE SILK, NOT PUT UP FOR RETAIL SALE	7%

50.05-50.10

Section XI

Tariff Heading	Full Rate of Duty
50.05 YARN SPUN FROM SILK WASTE OTHER THAN NOIL, NOT PUT UP FOR RETAIL SALE	3-5%
50.06 YARN SPUN FROM NOIL SILK, NOT PUT UP FOR RETAIL SALE	2-5%
50.07 SILK YARN AND YARN SPUN FROM NOIL OR OTHER WASTE SILK, PUT UP FOR RETAIL SALE :	
A. Silk yarn	10%
B. Other	5%
50.08 SILK-WORM GUT ; IMITATION CATGUT OF SILK	3-5%
50.09 WOVEN FABRICS OF SILK OR OF WASTE SILK OTHER THAN NOIL :	
A. Crepes	12%
B. Pongee, habutai, honan, shantung, corah and similar Far Eastern fabrics, of pure silk (not mixed with noil or other waste silk or with other textile materials), plain-woven, unbleached or not further processed than scoured	8%
C. Other :	
I. Pongee, habutai, honan, shantung, corah and similar Far Eastern fabrics, of pure silk (not mixed with noil or other waste silk or with other textile materials)	14%
II. Other	13%
50.10 WOVEN FABRICS OF NOIL SILK	8-5%

**MAN-MADE FIBRES (CONTINUOUS)**

## NOTES

1. Throughout the Tariff the term "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing processes, either:
- (a) By polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or
- (b) By chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.
- The term "synthetic textile fibres" applies to the fibres or filaments described under paragraph (a) above, and the term "regenerated textile fibres" to fibres or filaments described under paragraph (b).
2. Heading No. 51.01 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.
3. The expression "yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).
4. Monofil of man-made fibre materials of which no cross-sectional dimension exceeds 1mm is to be classified in heading No. 51.01 when of a weight less than 6.6mg/m (6.6 tex) and in heading No. 51.02 in other cases.
- Monofil of which any cross-sectional dimension exceeds 1mm is to be classified in Chapter 39.
- Strip (artificial straw and the like) of man-made fibre materials is to be classified in heading No. 51.02 when of a width not exceeding 5mm and in Chapter 39 in other cases.

Tariff Heading	Full Rate of Duty
<b>51.01 YARN OF MAN-MADE FIBRES (CONTINUOUS), NOT PUT UP FOR RETAIL SALE :</b>	
<b>A. Yarn of synthetic textile fibres</b>	9%
<b>B. Yarn of regenerated textile fibres :</b>	
<b>I. Hollow-filament yarn</b>	2.5%
<b>II. Other</b>	11%
<b>51.02 MONOFIL, STRIP (ARTIFICIAL STRAW AND THE LIKE) AND IMITATION CATGUT, OF MAN-MADE FIBRE MATERIALS :</b>	
<b>A. Of synthetic textile materials :</b>	
<b>I. Monofil</b>	9%
<b>II. Other</b>	10.5%
<b>B. Of regenerated textile materials :</b>	
<b>I. Monofil</b>	4.5%
<b>II. Other</b>	5%
<b>51.03 YARN OF MAN-MADE FIBRES (CONTINUOUS), PUT UP FOR RETAIL SALE :</b>	
<b>A. Yarn of synthetic textile fibres</b>	9.5%
<b>B. Yarn of regenerated textile fibres</b>	9%
<b>51.04 WOVEN FABRICS OF MAN-MADE FIBRES (CONTINUOUS), INCLUDING WOVEN FABRICS OF MONOFIL OR STRIP OF HEADING No. 51.01 OR 51.02 :</b>	
<b>A. Woven fabrics of synthetic textile fibres</b>	13%
<b>B. Woven fabrics of regenerated textile fibres</b>	15%

52.01-52.02

Section XI

Chapter 52

METALLISED TEXTILES

Tariff Heading	Full Rate of Duty
52.01 METALLISED YARN, BEING TEXTILE YARN SPUN WITH METAL OR COVERED WITH METAL BY ANY PROCESS	7%
52.02 WOVEN FABRICS OF METAL THREAD OR OF METALLISED YARN, OF A KIND USED IN ARTICLES OF APPAREL, AS FURNISHING FABRICS OR THE LIKE	8.5%

## WOOL AND OTHER ANIMAL HAIR

## NOTE

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

Tariff Heading	Full Rate of Duty
53.01 SHEEP'S OR LAMBS' WOOL, NOT CARDED OR COMBED	Free
53.02 OTHER ANIMAL HAIR (FINE OR COARSE), NOT CARDED OR COMBED :	
A. Coarse animal hair, prepared (for example, bleached, dyed) and artificially curled	1-5%
B. Other	Free
53.03 WASTE OF SHEEP'S OR LAMBS' WOOL OR OF OTHER ANIMAL HAIR (FINE OR COARSE), NOT PULLED OR GARNETTED	Free
53.04 WASTE OF SHEEP'S OR LAMBS' WOOL OR OF OTHER ANIMAL HAIR (FINE OR COARSE), PULLED OR GARNETTED (INCLUDING PULLED OR GARNETTED RAGS)	Free
53.05 SHEEP'S OR LAMBS' WOOL OR OTHER ANIMAL HAIR (FINE OR COARSE), CARDED OR COMBED	3%
53.06 YARN OF CARDED SHEEP'S OR LAMBS' WOOL (WOOLLEN YARN), NOT PUT UP FOR RETAIL SALE :	
A. Containing 85% or more by weight of wool or of wool and fine animal hair	5%
B. Other	8%
53.07 YARN OF COMBED SHEEP'S OR LAMBS' WOOL (WORSTED YARN), NOT PUT UP FOR RETAIL SALE :	
A. Containing 85% or more by weight of wool or of wool and fine animal hair	5%
B. Other	10%
53.08 YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE	4%
53.09 YARN OF HORSEHAIR OR OF OTHER COARSE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE	4-5%
53.10 YARN OF SHEEP'S OR LAMBS' WOOL, OF HORSEHAIR OR OF OTHER ANIMAL HAIR (FINE OR COARSE), PUT UP FOR RETAIL SALE	11%

53.11-53.13

Section XI

Tariff Heading	Full Rate of Duty	
<b>53.11 WOVEN FABRICS OF SHEEP'S OR LAMBS' WOOL OR OF FINE ANIMAL HAIR :</b>		
<b>A. Containing 85% or more by weight of such fibres</b>	13%	
<b>B. Other</b>	18%	
<b>53.12 WOVEN FABRICS OF COARSE ANIMAL HAIR OTHER THAN HORSEHAIR</b>	8%	
<b>53.13 WOVEN FABRICS OF HORSEHAIR</b>	8%	

## FLAX AND RAMIE

<i>Tariff Heading</i>	<i>Full Rate of Duty</i>
54.01 FLAX, RAW OR PROCESSED BUT NOT SPUN ; FLAX TOW AND WASTE (INCLUDING PULLED OR GARNETTED RAGS)	Free
54.02 RAMIE, RAW OR PROCESSED BUT NOT SPUN ; RAMIE NOILS AND WASTE (INCLUDING PULLED OR GARNETTED RAGS)	Free
54.03 FLAX OR RAMIE YARN, NOT PUT UP FOR RETAIL SALE :	
A. Flax yarn, polished or glazed	9%
B. Other :	
i. Single, measuring per kg :	
a) 45,000m or less	6.5%
b) More than 45,000m	5%
ii. Multiple or cabled	7%
54.04 FLAX OR RAMIE YARN, PUT UP FOR RETAIL SALE :	
A. Flax yarn, polished or glazed	10%
B. Other	8.5%
54.05 WOVEN FABRICS OF FLAX OR OF RAMIE	16%

## Chapter 55

## COTTON

Tariff Heading	Full Rate of Duty
55.01 COTTON, NOT CARDED OR COMBED	Free
55.02 COTTON LINTERS	Free
55.03 COTTON WASTE (INCLUDING PULLED OR GARNETTED RAGS), NOT CARDED OR COMBED	Free
55.04 COTTON, CARDED OR COMBED	1.5%
55.05 COTTON YARN, NOT PUT UP FOR RETAIL SALE :	
A. Multiple or cabled, finished, in balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding 900g	8%
B. Other :	
I. Measuring, per single yarn, 120,000m or more per kg :	
a) Single yarns	4%
b) Other	6%
II. Other	7%
55.06 COTTON YARN, PUT UP FOR RETAIL SALE	12%
55.07 COTTON GAUZE	9%
55.08 TERRY TOWELLING AND SIMILAR TERRY FABRICS, OF COTTON	15%
55.09 OTHER WOVEN FABRICS OF COTTON :	
A. Containing 85% or more by weight of cotton :	
I. Of a width of less than 85cm	13%
II. Other	14%
B. Other :	
I. Of a width of less than 85cm	14%
II. Other	15%

## Chapter 56

## MAN-MADE FIBRES (DISCONTINUOUS)

## NOTE

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

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

(d) In the case of filaments described in Note 1(a) to Chapter 51, the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length ;

(e) Total weight of tow more than 2g/m (2,000 tex).  
 Tow of a length not exceeding 2m is to be classified in heading No. 56.01.

Tariff Heading	Full Rate of Duty
<b>56.01 MAN-MADE FIBRES (DISCONTINUOUS), NOT CARDED, COMBED OR OTHERWISE PREPARED FOR SPINNING :</b>	
<b>A. Synthetic textile fibres</b>	9%
<b>B. Regenerated textile fibres</b>	8%
<b>56.02 CONTINUOUS FILAMENT TOW FOR THE MANUFACTURE OF MAN-MADE FIBRES (DISCONTINUOUS) :</b>	
<b>A. Of synthetic textile fibres</b>	8.5%
<b>B. Of regenerated textile fibres</b>	8%
<b>56.03 WASTE (INCLUDING YARN WASTE AND PULLED OR GARNETTED RAGS) OF MAN-MADE FIBRES (CONTINUOUS OR DISCONTINUOUS), NOT CARDED, COMBED OR OTHERWISE PREPARED FOR SPINNING :</b>	
<b>A. Of synthetic textile fibres</b>	8.5%
<b>B. Of regenerated textile fibres</b>	8%
<b>56.04 MAN-MADE FIBRES (DISCONTINUOUS OR WASTE), CARDED, COMBED OR OTHERWISE PREPARED FOR SPINNING :</b>	
<b>A. Synthetic textile fibres</b>	8.5%
<b>B. Regenerated textile fibres</b>	10%
<b>56.05 YARN OF MAN-MADE FIBRES (DISCONTINUOUS OR WASTE), NOT PUT UP FOR RETAIL SALE :</b>	
<b>A. Of synthetic textile fibres</b>	11%
<b>B. Of regenerated textile fibres</b>	10%
<b>56.06 YARN OF MAN-MADE FIBRES (DISCONTINUOUS OR WASTE), PUT UP FOR RETAIL SALE</b>	14%

56.07

Section XI

Tariff Heading	Full Rate of Duty
<b>56.07 WOVEN FABRICS OF MAN-MADE FIBRES (DISCONTINUOUS OR WASTE) :</b>	
<b>A. Of synthetic textile fibres :</b>	
i. Gauze weighing not less than 80 g/m <sup>2</sup> but not more than 120 g/m <sup>2</sup>	15%
ii. Other	16%
<b>B. Of regenerated textile fibres</b>	16%

## Chapter 57

## OTHER VEGETABLE TEXTILE MATERIALS ; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

Tariff Heading	Full Rate of Duty
57.01 TRUE HEMP ( <i>Cannabis Sativa</i> ), RAW OR PROCESSED BUT NOT SPUN ; TOW AND WASTE OF TRUE HEMP (INCLUDING PULLED OR GARNETTED RAGS OR ROPES)	Free
57.02 MANILA HEMP (ABACA) ( <i>Musa Textilis</i> ), RAW OR PROCESSED BUT NOT SPUN ; TOW AND WASTE OF MANILA HEMP (INCLUDING PULLED OR GARNETTED RAGS OR ROPES)	Free
57.03 JUTE AND OTHER TEXTILE BAST FIBRES NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN ; TOW AND WASTE THEREOF (INCLUDING PULLED OR GARNETTED RAGS OR ROPES)	Free
57.04 OTHER VEGETABLE TEXTILE FIBRES, RAW OR PROCESSED BUT NOT SPUN ; WASTE OF SUCH FIBRES (INCLUDING PULLED OR GARNETTED RAGS OR ROPES)	Free
57.05 YARN OF TRUE HEMP :	
A. Not put up for retail sale :	
I. Polished or glazed	9%
II. Other	6%
B. Put up for retail sale	7%
57.06 YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING No. 57.03	8%
57.07 YARN OF OTHER VEGETABLE TEXTILE FIBRES :	
A. Coir yarn	Free
B. Other	5%
57.08 PAPER YARN	8%
57.09 WOVEN FABRICS OF TRUE HEMP	10-5%
57.10 WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING No. 57.03 :	
A. Of a width of not more than 150cm and weighing per sq. m :	
I. Less than 310g	20%
II. Not less than 310g but not more than 500g	19%

57.10-57.12

Section XI

Tariff Heading	Full Rate of Duty
57.10 A.— <i>continued</i>	
III. More than 500g	15%
B. Of a width of more than 150cm	22%
57.11 WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES	10%
57.12 WOVEN FABRICS OF PAPER YARN	9%

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

## NOTES

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

## ADDITIONAL NOTE

*For the purposes of applying the maximum rate of duty provided for in respect of carpets, carpeting and rugs falling within subheading 58.01 A., the dutiable surface shall not include the heading, the selvages and the fringes.*

Tariff Heading	Full Rate of Duty
<b>58.01 CARPETS, CARPETING AND RUGS, KNOTTED (MADE UP OR NOT) :</b>	
<b>A. Of wool or of fine animal hair</b>	24% with a maximum of 4UA per sq. m.
<b>B. Of silk, of waste silk other than noil, of synthetic textile fibres, of yarn falling within heading No. 52.01 or of metal threads</b>	20%
<b>C. Of other textile materials</b>	12%
<b>58.02 OTHER CARPETS, CARPETING, RUGS, MATS AND MATTING, AND "KELEM", "SCHUMACKS" AND "KARAMANIE" RUGS AND THE LIKE (MADE UP OR NOT) :</b>	
<b>A. Carpets, carpeting, rugs, mats and matting :</b>	
<b>I. Coir mats and matting, and tufted carpets, carpeting and rugs</b>	23%
<b>II. Other</b>	20%
<b>B. "Kelem", "Schumacks" and "Karamanie" rugs and the like</b>	10.5%
<b>58.03 TAPESTRIES, HAND-MADE, OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE, PETIT POINT AND CROSS STITCH) MADE IN PANELS AND THE LIKE BY HAND</b>	8.5%
<b>58.04 WOVEN PILE FABRICS AND CHENILLE FABRICS (OTHER THAN TERRY TOWELLING OR SIMILAR TERRY FABRICS OF COTTON FALLING WITHIN HEADING No. 55.08 AND FABRICS FALLING WITHIN HEADING No. 58.05)</b>	15%



## Section XI

58.10

<i>Tariff Heading</i>	<i>Full Rate of Duty</i>	
<b>58.10 EMBROIDERY, IN THE PIECE, IN STRIPS OR IN MOTIFS :</b>		
<b>A. Embroidery without visible ground :</b>		
I. Of a value of more than 35 UA per kg net weight	9%	
II. Other	13%	
<b>B. Other :</b>		
I. Of a value of more than 17.5 UA per kg net weight	9%	
II. Other	13%	

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

## NOTES

1. For the purposes of this Chapter, the expression "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and headings Nos. 58.04 and 58.05, the braids and trimmings in the piece of heading No. 58.07, the tulle and other net fabrics of headings Nos. 58.08 and 58.09, lace of heading No. 58.09 and the knitted and crocheted fabrics of heading No. 60.01.
2. (A) Heading No. 59.08 is to be taken to apply to textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials whatever the weight per square metre and whatever the nature of the plastic material (compact, foam, sponge or expanded), it does not, however, cover :
  - (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 58 and 60) ; for the purpose of this provision, no account should be taken of any resulting change of colour ;
  - (b) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7mm, at a temperature between 15° and 30°C (usually Chapter 39) ; or
  - (c) Products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (Chapter 39).
 (B) Heading No. 59.12 does not apply to :
  - (a) Fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 60) ; for the purpose of this provision, no account should be taken of any resulting change of colour ;
  - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like) ;
  - (c) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments ; or
  - (d) Fabrics finished with normal dressings having a basis of amyaceous or similar substances.
3. In heading No. 59.11 the expression "rubberised textile fabrics" means :
  - (a) Textile fabrics impregnated, coated, covered or laminated with rubber :
    - (i) Weighing not more than 1,500g/m<sup>2</sup> ; or
    - (ii) Weighing more than 1,500g/m<sup>2</sup> and containing more than 50% by weight of textile material ;
  - (b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre ; and
- (c) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter.
4. Heading No. 59.16 is to be taken not to apply to :
  - (a) Transmission, conveyor or elevator belting of a thickness of less than 3mm ; or
  - (b) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).
5. Heading No. 59.17 is to be taken to apply to the following goods which are to be taken as not falling within any other heading of Section XI :
  - (a) Textile products (other than those having the character of the products of headings Nos. 59.14 to 59.16), the following only :
    - (i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant ;
    - (ii) Bolting cloth ;
    - (iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair ;
    - (iv) Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft ;
    - (v) Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant ;
    - (vi) Textile fabrics of the metallised yarn falling within heading No. 52.01, of a kind commonly used in paper-making or other machinery ;
    - (vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials ;
  - (b) Textile articles (other than those of headings Nos. 59.14 to 59.16) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts). Textile fabrics, wadding, felt or bonded fibre or similar bonded yarn fabrics, in the piece, cut to length or simply cut to rectangular shape, are not considered to be textile articles of a kind commonly used in machinery or plant.

Tariff Heading	Full Rate of Duty
<b>59.01 WADDING AND ARTICLES OF WADDING ; TEXTILE FLOCK AND DUST AND MILL NEPS :</b>	
<b>A. Wadding and articles of wadding :</b>	
I. Of man-made fibres :	
a) Rolls of a diameter of not more than 8mm	5%
b) Other	8%
II. Of other textile materials	5%
<b>B. Flock and dust and mill neps :</b>	
I. Of man-made fibres	4%
II. Of other textile materials	Free

## Section XI

59.02-59.09

Tariff Heading	Full Rate of Duty
<b>59.02 FELT AND ARTICLES OF FELT, WHETHER OR NOT IMPREGNATED OR COATED :</b>	
<b>A. Felt in the piece or simply cut to rectangular shape</b>	11.5%
<b>B. Other</b>	9.5%
<b>59.03 BONDED FIBRE FABRICS, SIMILAR BONDED YARN FABRICS, AND ARTICLES OF SUCH FABRICS, WHETHER OR NOT IMPREGNATED OR COATED</b>	12%
<b>59.04 TWINE, CORDAGE, ROPES AND CABLES, PLAITED OR NOT</b>	13%
<b>59.05 NETS AND NETTING MADE OF TWINE, CORDAGE OR ROPE, AND MADE UP FISHING NETS OF YARN, TWINE, CORDAGE OR ROPE :</b>	
<b>A. Fishing nets and netting :</b>	
I. Of vegetable textile materials	11%
II. Of other textile materials	13.5%
<b>B. Other :</b>	
I. Of man-made fibres	13.5%
II. Of other textile materials	9.5%
<b>59.06 OTHER ARTICLES MADE FROM YARN, TWINE, CORDAGE, ROPE OR CABLES, OTHER THAN TEXTILE FABRICS AND ARTICLES MADE FROM SUCH FABRICS</b>	9%
<b>59.07 TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS AND THE LIKE ; TRACING CLOTH ; PREPARED PAINTING CANVAS ; BUCKRAM AND SIMILAR FABRICS FOR HAT FOUNDATIONS AND SIMILAR USES</b>	11%
<b>59.08 TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PREPARATIONS OF CELLULOSE DERIVATIVES OR OF OTHER ARTIFICIAL PLASTIC MATERIALS</b>	14%
<b>59.09 TEXTILE FABRICS COATED OR IMPREGNATED WITH OIL OR PREPARATIONS WITH A BASIS OF DRYING OIL :</b>	
<b>A. Oilcloth and other textile fabrics coated with preparations with a basis of drying oil</b>	7.5%
<b>B. Oilsilk and similar oiled fabrics</b>	7%

Tariff Heading	Full Rate of Duty
59.10 LINOLEUM AND MATERIALS PREPARED ON A TEXTILE BASE IN A SIMILAR MANNER TO LINOLEUM, WHETHER OR NOT CUT TO SHAPE OR OF A KIND USED AS FLOOR COVERINGS; FLOOR COVERINGS CONSISTING OF A COATING APPLIED ON A TEXTILE BASE, CUT TO SHAPE OR NOT	8%
59.11 RUBBERISED TEXTILE FABRICS, OTHER THAN RUBBERISED KNITTED OR CROCHETED GOODS :	
A. Rubberised textile fabrics not comprised in B below :	
I. Adhesive strips, of a width not exceeding 10cm, the coating of which consists of unvulcanised natural or synthetic rubber	6.5%
II. Fabrics combined with expanded, foam or sponge rubber	9%
III. Other	8.5%
B. Fabrics mentioned in Note 3(b) to this Chapter	14%
59.12 TEXTILE FABRICS OTHERWISE IMPREGNATED OR COATED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE	7%
59.13 ELASTIC FABRICS AND TRIMMINGS (OTHER THAN KNITTED OR CROCHETED GOODS) CONSISTING OF TEXTILE MATERIALS COMBINED WITH RUBBER THREADS	11%
59.14 WICKS, OF WOVEN, PLAITED OR KNITTED TEXTILE MATERIALS, FOR LAMPS, STOVES, LIGHTERS, CANDLES AND THE LIKE; TUBULAR KNITTED GAS-MANTLE FABRIC AND INCANDESCENT GAS MANTLES	8.5%
59.15 TEXTILE HOSEPIPING AND SIMILAR TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS	11%
59.16 TRANSMISSION, CONVEYOR OR ELEVATOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT STRENGTHENED WITH METAL OR OTHER MATERIAL	7.5%
59.17 TEXTILE FABRICS AND TEXTILE ARTICLES, OF A KIND COMMONLY USED IN MACHINERY OR PLANT :	
A. Textile fabrics, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for the manufacture of card clothing, and similar fabrics of a kind commonly used in machinery or plant	8%
* B. Bolting cloth, whether or not made up :	
I. Of silk or of waste silk other than noil	4%
II. Of other textile materials	6.5%

\* Entry under this subheading of bolting cloth, not made up, is subject to such special control procedures as the Insular Customs authorities may specify.

## Section XI

59.17

Tariff Heading	Full Rate of Duty	
<b>59.17—continued</b>		
<b>C. Woven fabrics, felted or not, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft :</b>		
<b>I. Of silk or of man-made fibres</b>	9%	
<b>II. Of other textile materials</b>	6%	
<b>D. Other</b>	9.5%	

## KNITTED AND CROCHETED GOODS

## NOTES

1. This Chapter does not cover :
- Crochet lace of heading No. 58.09 ;
  - Knitted or crocheted goods falling within Chapter 59 ;
  - Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters or the like (heading No. 61.09) ;
  - Old clothing or other articles falling within heading No. 63.01 ; or
  - Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).
2. Headings Nos. 60.02 to 60.06 are to be taken to apply to knitted or crocheted articles and to parts thereof :
- Knitted or crocheted directly to shape, whether imported as separate items or in the form of a number of items in the length ;
  - Made up, by sewing or otherwise.
3. For the purposes of heading No. 60.06, knitted or crocheted articles are not considered to be elastic articles only by reason of their containing rubber thread or elastic forming merely a supporting band.
4. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.
5. For the purposes of this Chapter :
- "Elastic" means consisting of textile materials combined with rubber threads ; and
  - "Rubberised" means impregnated, coated, covered or laminated with rubber, or made with textile thread impregnated, coated or covered with rubber.

Tariff Heading	Full Rate of Duty
<b>60.01 KNITTED OR CROCHETED FABRIC, NOT ELASTIC NOR RUBBERISED :</b>	
A. Of wool or of fine animal hair	13%
B. Of man-made fibres	13%
C. Of other textile materials	14%
<b>60.02 GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED, NOT ELASTIC NOR RUBBERISED</b>	20%
<b>60.03 STOCKINGS, UNDER STOCKINGS, SOCKS, ANKLE-SOCKS, SOCKETTES AND THE LIKE, KNITTED OR CROCHETED, NOT ELASTIC NOR RUBBERISED</b>	13%
<b>60.04 UNDER GARMENTS, KNITTED OR CROCHETED, NOT ELASTIC NOR RUBBERISED :</b>	
A. Of cotton	17%
B. Of other textile materials	17%
<b>60.05 OUTER GARMENTS AND OTHER ARTICLES, KNITTED OR CROCHETED, NOT ELASTIC NOR RUBBERISED :</b>	
A. Outer garments and clothing accessories :	
I. Jerseys and pullovers, containing at least 50% by weight of wool and weighing 600g or more per article	10.5%
II. Other	18%
B. Other	13%
<b>60.06 KNITTED OR CROCHETED FABRIC AND ARTICLES THEREOF, ELASTIC OR RUBBERISED (INCLUDING ELASTIC KNEE-CAPS AND ELASTIC STOCKINGS) :</b>	
A. Fabric	11%
B. Other	16%

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

## NOTES

1. The headings of this Chapter are to be taken to apply to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of heading No. 58.07, tulle or other net fabrics and lace) or of fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No. 61.09.
2. The headings of this Chapter do not cover :
  - (a) Old clothing or other articles falling within heading No. 63.01 ; or
  - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).
3. For the purposes of headings Nos. 61.01 to 61.04 :
  - (a) Articles which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in heading No. 61.02 or 61.04 as the case may be ;
  - (b) The expression " infants' garments " is to be taken to apply to :
    - (i) Garments for young children which are not identifiable as for wear exclusively by boys or by girls, and
    - (ii) Babies' napkins.
4. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60cm are to be classified as handkerchiefs (heading No. 61.05). Handkerchiefs of which any side exceeds 60cm are to be classified in heading No. 61.06.
5. The headings of this Chapter are to be taken to apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter. Heading No. 61.09, however, also includes fabrics knitted or crocheted to shape for making articles classified in that heading, whether imported as separate items or in the form of a number of items in the length.

Tariff Heading	Full Rate of Duty
<b>61.01 MEN'S AND BOYS' OUTER GARMENTS</b>	17%
<b>61.02 WOMEN'S, GIRLS' AND INFANTS' OUTER GARMENTS :</b>	
<b>A. Babies' garments</b>	10-5%
<b>B. Other</b>	17%
<b>61.03 MEN'S AND BOYS' UNDER GARMENTS, INCLUDING COLLARS, SHIRT FRONTS AND CUFFS</b>	17%
<b>61.04 WOMEN'S, GIRLS' AND INFANTS' UNDER GARMENTS</b>	13%
<b>61.05 HANDKERCHIEFS :</b>	
<b>A. Of cotton fabric, of a value of more than 15UA per kg net weight</b>	11%
<b>B. Other</b>	14%
<b>61.06 SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE</b>	16%
<b>61.07 TIES, BOW TIES AND CRAVATS</b>	10-5%
<b>61.08 COLLARS, TUCKERS, FALLALS, BODICE-FRONT, JABOTS, CUFFS, FLOUNCES, YOKES AND SIMILAR ACCESSORIES AND TRIMMINGS FOR WOMEN'S AND GIRLS' GARMENTS</b>	10-5%

61.09-61.11

Section XI

Tariff Heading	Full Rate of Duty
61.09 CORSETS, CORSET-BELTS, SUSPENDER-BELTS, BRASSIERES, BRACES, SUSPENDERS, GARTERS AND THE LIKE (INCLUDING SUCH ARTICLES OF KNITTED OR CROCHETED FABRIC), WHETHER OR NOT ELASTIC	8-5%
61.10 GLOVES, MITTENS, MITTS, STOCKINGS, SOCKS AND SOCKETTES, NOT BEING KNITTED OR CROCHETED GOODS	14-5%
61.11 MADE UP ACCESSORIES FOR ARTICLES OF APPAREL (FOR EXAMPLE, DRESS SHIELDS, SHOULDER AND OTHER PADS, BELTS, MUFFS, SLEEVE PROTECTORS, POCKETS)	10-5%

## OTHER MADE UP TEXTILE ARTICLES

## NOTES

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

Tariff Heading	Full Rate of Duty
<b>62.01 TRAVELLING RUGS AND BLANKETS :</b>	
A. Electrically heated	12%
B. Other :	
I. Of cotton	14%
II. Of other textile materials	14%
<b>62.02 BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN ; CURTAINS AND OTHER FURNISHING ARTICLES :</b>	
A. Net curtains	17%
B. Other	19%
<b>62.03 SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS :</b>	
A. Of jute or of other textile bast fibres of heading No. 57.03 :	
I. Used	8%
II. Other :	
a) Of fabric weighing less than 310g/m <sup>2</sup>	20%
b) Of fabric weighing not less than 310g/m <sup>2</sup> but not more than 500g/m <sup>2</sup>	19%
c) Of fabric weighing more than 500g/m <sup>2</sup>	15%
B. Of other textile materials :	
I. Used :	
a) Of flax or of sisal	8%
b) Other	10%
II. Other	13%
<b>62.04 TARPULINS, SAILS, AWNINGS, SUNBLINDS, TENTS AND CAMPING GOODS :</b>	
A. Of cotton	15%
B. Of other textile materials	16%
<b>62.05 OTHER MADE UP TEXTILE ARTICLES (INCLUDING DRESS PATTERNS) :</b>	
A. Strips for the internal reinforcement of belts, of a width of not less than 12mm but not more than 102mm, composed of two strips of fabric of cotton or of regenerated textile fibres, which have been stuck together, the edges of the narrower strip, which has been stiffened by impregnation with synthetic resin, being covered by the folding over of the edges of the wider strip	8%
B. Floor cloths, dish cloths, dusters and the like	15%
C. Other	10-5%

## Chapter 63

## OLD CLOTHING AND OTHER TEXTILE ARTICLES ; RAGS

Tariff Heading	Full Rate of Duty
<b>63.01 CLOTHING, CLOTHING ACCESSORIES, TRAVELING RUGS AND BLANKETS, HOUSEHOLD LINEN AND FURNISHING ARTICLES (OTHER THAN ARTICLES FALLING WITHIN HEADING No. 58.01, 58.02 OR 58.03), OF TEXTILE MATERIALS, FOOTWEAR AND HEADGEAR OF ANY MATERIAL, SHOWING SIGNS OF APPRECIABLE WEAR AND IMPORTED IN BULK OR IN BALES, SACKS OR SIMILAR BULK PACKINGS :</b>	
<b>A. Used clothing</b>	8%
<b>B. Other</b>	7%
<b>63.02 USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES</b>	Free

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

## Chapter 64

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

## NOTES

1. This Chapter does not cover :
- (a) Footwear, without applied soles, knitted or crocheted (heading No. 60.03) or of other textile fabric (except felt or bonded fibre or similar bonded yarn fabrics) (heading No. 62.05) ;
  - (b) Old footwear falling within heading No. 63.01 ;
  - (c) Articles of asbestos (heading No. 68.13) ;
  - (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.19) ; or
  - (e) Toys and skating boots with skates attached (Chapter 97).
2. For the purposes of headings Nos. 64.05 and 64.06, the expression "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods falling within heading No. 98.01.
3. For the purposes of heading No. 64.01, the expression "rubber or artificial plastic material" is to be taken to include any textile fabric coated or covered externally with one or both of those materials.

Tariff Heading	Full Rate of Duty
64.01 FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR ARTIFICIAL PLASTIC MATERIAL	20%
64.02 FOOTWEAR WITH OUTER SOLES OF LEATHER OR COMPOSITION LEATHER ; FOOTWEAR (OTHER THAN FOOTWEAR FALLING WITHIN HEADING No. 64.01) WITH OUTER SOLES OF RUBBER OR ARTIFICIAL PLASTIC MATERIAL :	
A. Footwear with uppers of leather	8%
B. Other	20%
64.03 FOOTWEAR WITH OUTER SOLES OF WOOD OR CORK	9%
64.04 FOOTWEAR WITH OUTER SOLES OF OTHER MATERIALS	7%
64.05 PARTS OF FOOTWEAR, REMOVABLE IN-SOLES, HOSE PROTECTORS AND HEEL CUSHIONS, OF ANY MATERIAL EXCEPT METAL :	
A. Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles	9%
B. Other	6-5%
64.06 GAITERS, SPATS, LEGGINGS, PUTTEES, CRICKET PADS, SHIN-GUARDS AND SIMILAR ARTICLES, AND PARTS THEREOF	9-5%

## HEADGEAR AND PARTS THEREOF

## NOTES

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

Tariff Heading	Full Rate of Duty
<b>65.01 HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS ; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT :</b>	
<b>A. Of fur felt or of felt of wool and fur</b>	7.5%
<b>B. Other</b>	8%
<b>65.02 HAT-SHAPES, PLAITED OR MADE FROM PLAITED OR OTHER STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS :</b>	
<b>A. Of wood shavings or strips, straw, bark, esparto, aloe, Manila hemp (abaca), sisal or other unspun vegetable fibres</b>	4.5%
<b>B. Of other materials</b>	6.5%
<b>65.03 FELT HATS AND OTHER FELT HEADGEAR, BEING HEADGEAR MADE FROM THE FELT HOODS AND PLATEAUX FALLING WITHIN HEADING No. 65.01, WHETHER OR NOT LINED OR TRIMMED :</b>	
<b>A. Not lined or trimmed :</b>	
<b>I. Of fur felt or of felt of wool and fur</b>	7.5%
<b>II. Other</b>	8%
<b>B. Lined or trimmed :</b>	
<b>I. Of fur felt or of felt of wool and fur</b>	10.5%
<b>II. Other</b>	9.5%
<b>65.04 HATS AND OTHER HEADGEAR, PLAITED OR MADE FROM PLAITED OR OTHER STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED :</b>	
<b>A. Not lined or trimmed :</b>	
<b>I. Of wood shavings or strips, straw, bark, esparto, aloe, Manila hemp (abaca), sisal or other unspun vegetable fibres</b>	5.5%
<b>II. Of other materials</b>	6.5%
<b>B. Lined or trimmed</b>	9%
<b>65.05 HATS AND OTHER HEADGEAR (INCLUDING HAIR NETS), KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC IN THE PIECE (BUT NOT FROM STRIPS), WHETHER OR NOT LINED OR TRIMMED</b>	9.5%

**Section XII**

**65.06-65.07**

<i>Tariff Heading</i>	<i>Full Rate of Duty</i>
<b>65.06 OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED</b>	9.5%
<b>65.07 HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES (INCLUDING SPRING FRAMES FOR OPERA HATS), PEAKS AND CHIN-STRAPS, FOR HEADGEAR :</b>	
<b>A. Head-bands</b>	5%
<b>B. Other</b>	8%

66.01-66.03

## Chapter 66

Section XII

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

## NOTES

1. This Chapter does not cover :
- (a) Measure walking-sticks or the like (heading No. 90.16) ;
  - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93) ; or
  - (c) Goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).
2. Heading No. 66.03 is to be taken not to apply to parts, trimmings or accessories of textile material, nor to covers, tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Tariff Heading	Full Rate of Duty
<b>66.01 UMBRELLAS AND SUNSHADES (INCLUDING WALKING-STICK UMBRELLAS, UMBRELLA TENTS, AND GARDEN AND SIMILAR UMBRELLAS)</b>	16%
<b>66.02 WALKING-STICKS (INCLUDING CLIMBING-STICKS AND SEAT-STICKS), CANES, WHIPS, RIDING-CROPS AND THE LIKE</b>	7%
<b>66.03 PARTS, FITTINGS, TRIMMINGS AND ACCESSORIES OF ARTICLES FALLING WITHIN HEADING No. 66.01 OR 66.02 :</b>	
<b>A. Handles and knobs</b>	6-5%
<b>B. Frames, including frames mounted on shafts (sticks)</b>	15%
<b>C. Other parts, fittings, trimmings and accessories</b>	13%

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

## NOTES

1. This Chapter does not cover :
- (a) Straining cloth of human hair (heading No. 59.17) ;
  - (b) Floral motifs of face, of embroidery or other textile fabric (Section XI) ;
  - (c) Footwear (Chapter 64) ;
  - (d) Headgear (Chapter 65) ;
  - (e) Feather dusters (heading No. 96.04), powder-puffs (heading No. 96.05) or hair sieves (heading No. 96.06) ; or
  - (f) Toys, sports requisites or carnival articles (Chapter 97).
2. Heading No. 67.01 is to be taken not to apply to :
- (a) Goods (for example, bedding) in which feathers or down constitute only filling or padding ;
- (b) Articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding ;
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02 ; or
- (d) Fans (heading No. 67.05).
3. Heading No. 67.02 is to be taken not to apply to :
- (a) Articles of glass (Chapter 70) ;
  - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing or similar methods.

Tariff Heading	Full Rate of Duty
<b>67.01 SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN, AND ARTICLES THEREOF (OTHER THAN GOODS FALLING WITHIN HEADING No. 05.07 AND WORKED QUILLS AND SCALES) :</b>	
<b>A. Skins and other parts of birds with their feathers or down :</b>	
I. Dressed goose skins, without feathers but with down, not cut	4-5%
II. Other	7-5%
<b>B. Feathers, parts of feathers and down</b>	7-5%
<b>C. Made up articles</b>	9%
<b>67.02 ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT AND PARTS THEREOF ; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT :</b>	
<b>A. Artificial flowers, foliage or fruit and parts thereof :</b>	
I. Parts	13%
II. Other	15%
<b>B. Articles made of artificial flowers, foliage or fruit</b>	17%
<b>67.03 HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED ; WOOL OR OTHER ANIMAL HAIR PREPARED FOR USE IN MAKING WIGS AND THE LIKE :</b>	
<b>A. Human hair, not further worked than dressed</b>	4-5%
<b>B. Other</b>	7%
<b>67.04 WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILES ; OTHER ARTICLES OF HUMAN HAIR (INCLUDING HAIR NETS)</b>	7-5%
<b>67.05 FANS AND HANDSCREENS, NON-MECHANICAL, OF ANY MATERIAL ; FRAMES AND HANDLES THEREFOR AND PARTS OF SUCH FRAMES AND HANDLES, OF ANY MATERIAL</b>	8-5%

## Section XIII

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

## Chapter 68

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

## NOTES

1. This Chapter does not cover :
- (a) Goods falling within Chapter 25 ;
  - (b) Coated or impregnated paper falling within heading No. 48.07 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper) ;
  - (c) Coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bituminised or asphalted fabric) ;
  - (d) Articles falling within Chapter 71 ;
  - (e) Tools or parts of tools, falling within Chapter 82 ;
  - (f) Lithographic stones of heading No. 84.34 ;
  - (g) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26 ;
  - (h) Dental burrs (heading No. 90.17) ;
  - (i) Goods falling within Chapter 91 (for example, clocks and clock cases) ;
  - (k) Articles falling within heading No. 95.07 ;
  - (l) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ;
  - (m) Goods falling within heading No. 98.01 (for example, buttons), No. 98.05 (for example, slate pencils) or No. 98.06 (for example, drawing slates) ; or
  - (n) Works of art, collectors' pieces or antiques (Chapter 99).
2. In heading No. 68.02 the expression "worked monumental or building stone" is to be taken to apply not only to the varieties of stone referred to in headings Nos. 25.15 and 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked : it is, however, to be taken not to apply to slate.

Tariff Heading	Full Rate of Duty
<b>68.01 ROAD AND PAVING SETTS, CURBS AND FLAG-STONES, OF NATURAL STONE (EXCEPT SLATE)</b>	2.5%
<b>68.02 WORKED MONUMENTAL OR BUILDING STONE, AND ARTICLES THEREOF (INCLUDING MOSAIC CUBES), OTHER THAN GOODS FALLING WITHIN HEADING No. 68.01 OR WITHIN CHAPTER 69 :</b>	
<b>A. Worked monumental or building stone :</b>	
<b>I. Simply cut or sawn, with a flat or even surface :</b>	
a) Calcareous stone or alabaster	6%
b) Other stone :	
1. Flint for lining grinders	5%
2. Other	4%
<b>II. Moulded or turned, but not otherwise worked :</b>	
a) Calcareous stone or alabaster	6%
b) Other stone	5%
<b>III. Polished, decorated or otherwise worked, but not carved :</b>	
a) Calcareous stone or alabaster	7.5%
b) Other stone :	
1. Of a net weight of less than 10kg	8.5%
2. Other	6.5%
<b>IV. Carved</b>	7%

## Section XIII

68.02-68.09

Tariff Heading	Full Rate of Duty
68.02—continued	
B. Mosaic cubes; powder, granules and chippings, artificially coloured	7%
68.03 WORKED SLATE AND ARTICLES OF SLATE, INCLUDING ARTICLES OF AGGLOMERATED SLATE	5%
68.04 MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE (INCLUDING GRINDING, SHARPENING, POLISHING, TRUEING AND CUTTING WHEELS, HEADS, DISCS AND POINTS), OF NATURAL STONE (AGGLOMERATED OR NOT), OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF POTTERY, WITH OR WITHOUT CORES, SHANKS, SOCKETS, AXLES AND THE LIKE OF OTHER MATERIALS, BUT WITHOUT FRAMEWORKS; SEGMENTS AND OTHER FINISHED PARTS OF SUCH STONES AND WHEELS, OF NATURAL STONE (AGGLOMERATED OR NOT), OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF POTTERY:	
A. Of agglomerated abrasives:	
I. Made of natural or synthetic diamonds	4%
II. Other	5%
B. Other	3%
68.05 HAND POLISHING STONES, WHETSTONES, OILSTONES, HONES AND THE LIKE, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF POTTERY:	
A. Of agglomerated abrasives	4-5%
B. Other	4%
68.06 NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF WOVEN FABRIC, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP	4-5%
68.07 SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING, OR SOUND-ABSORBING MINERAL MATERIALS, OTHER THAN THOSE FALLING IN HEADING No. 68.12 OR 68.13 OR IN CHAPTER 69:	
A. Slag wool, rock wool and similar mineral wools	5%
B. Other	3-5%
68.08 ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, OF PETROLEUM BITUMEN OR COAL TAR PITCH)	3%
68.09 PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF WOOD FIBRE, OF STRAW, OF WOOD SHAVINGS OR OF WOOD WASTE (INCLUDING SAWDUST), AGGLOMERATED WITH CEMENT, PLASTER OR WITH OTHER MINERAL BINDING SUBSTANCES	6%

Tariff Heading	Full Rate of Duty
<b>68.10 ARTICLES OF PLASTERING MATERIAL :</b>	
A. Boards, sheets, panels, tiles and the like, not ornamented	3.5%
B. Other	4%
<b>68.11 ARTICLES OF CEMENT (INCLUDING SLAG CEMENT), OF CONCRETE OR OF ARTIFICIAL STONE (INCLUDING GRANULATED MARBLE AGGLOMERATED WITH CEMENT), REINFORCED OR NOT</b>	4%
<b>68.12 ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE :</b>	
A. Building materials	4%
B. Other	6.5%
<b>68.13 FABRICATED ASBESTOS AND ARTICLES THEREOF (FOR EXAMPLE, ASBESTOS BOARD, THREAD AND FABRIC ; ASBESTOS CLOTHING, ASBESTOS JOINTING), REINFORCED OR NOT, OTHER THAN GOODS FALLING WITHIN HEADING No. 68.14; MIXTURES WITH A BASIS OF ASBESTOS AND MIXTURES WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE, AND ARTICLES OF SUCH MIXTURES :</b>	
A. Fabricated asbestos (for example, carded fibres, dyed fibres)	8%
B. Articles of asbestos :	
I. Thread	9%
II. Fabric	11%
III. Other	12%
C. Mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures :	
I. Mixtures	5%
II. Articles	7%
<b>68.14 FRICTION MATERIAL (SEGMENTS, DISCS, WASHERS, STRIPS, SHEETS, PLATES, ROLLS AND THE LIKE) OF A KIND SUITABLE FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS</b>	8%
<b>68.15 WORKED MICA AND ARTICLES OF MICA, INCLUDING BONDED MICA SPLITTINGS ON A SUPPORT OF PAPER OR FABRIC (FOR EXAMPLE, MICANITE AND MICAPOLIUM) :</b>	
A. Sheets or splittings of mica	4.5%
B. Plates, sheets or strips made from mica splittings or powder, whether or not on a support	5%
C. Other	8%
<b>68.16 ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED :</b>	
A. Unfired bricks made of chromite	8.5%
B. Other	5.5%

## Chapter 69

## CERAMIC PRODUCTS

## NOTES

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

Tariff Heading	Full Rate of Duty
<b>I. HEAT-INSULATING AND REFRACTORY GOODS</b>	
<b>69.01 HEAT-INSULATING BRICKS, BLOCKS, TILES AND OTHER HEAT-INSULATING GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS (FOR EXAMPLE, KIESEL-GUHR, TRIPOLITE OR DIATOMITE) :</b>	
A. Bricks weighing more than 650kg/m <sup>3</sup>	5%
B. Other	5% with a min. of 0.50UA per 100kg gross
<b>69.02 REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS, OTHER THAN GOODS FALLING WITHIN HEADING No. 69.01 :</b>	
A. With a basis of magnesite, dolomite or chromite	4% with a min. of 1.10UA per 100kg gross
B. Other	4% with a min. of 0.60UA per 100kg gross
<b>69.03 OTHER REFRACTORY GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN GOODS FALLING WITHIN HEADING No. 69.01 :</b>	
A. With a basis of graphite or other forms of carbon	9%
B. With a basis of magnesite, dolomite or chromite	12%
C. Other	8.5%
<b>II. OTHER CERAMIC PRODUCTS</b>	
<b>69.04 BUILDING BRICKS (INCLUDING FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE) :</b>	
A. Common pottery	4%
B. Other	5%

69.05-69.10

Section XIII

Tariff Heading	Full Rate of Duty
69.05 ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY-LINERS, CORNICES AND OTHER CONSTRUCTIONAL GOODS, INCLUDING ARCHITECTURAL ORNAMENTS :	
A. Roofing tiles of common pottery	3.5%
B. Other	5%
69.06. PIPING, CONDUITS AND GUTTERING (INCLUDING ANGLES, BENDS AND SIMILAR FITTINGS) :	
A. Common pottery	3.5%
B. Other	8%
69.07. UNGLAZED SETTS, FLAGS AND PAVING, HEARTH AND WALL TILES :	
A. Tiles, cubes and similar articles for mosaics, whether or not rectangular, which are capable of being enclosed in a square the side of which does not exceed 5cm	9% with a min. of 0.27UA per sq. m., the duty not to exceed 16%
B. Other :	
I. Common pottery	8%
II. Other	8% with a min. of 0.30UA per sq. m., the duty not to exceed 16%
69.08 GLAZED SETTS, FLAGS AND PAVING, HEARTH AND WALL TILES :	
A. Tiles, cubes and similar articles for mosaics, whether or not rectangular, which are capable of being enclosed in a square the side of which does not exceed 5cm	9% with a min. of 0.45UA per sq. m., the duty not to exceed 18%
B. Other :	
I. Common pottery	9%
II. Other	9% with a min. of 0.30UA per sq. m., the duty not to exceed 18%
69.09 LABORATORY, CHEMICAL OR INDUSTRIAL WARES : TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE ; POTS, JARS AND SIMILAR ARTICLES OF A KIND COMMONLY USED FOR THE CONVEYANCE OR PACKING OF GOODS :	
A. Porcelain or china	12%
B. Other	7.5%
69.10 SINKS, WASH BASINS, BIDETS, WATER CLOSET PANS, URINALS, BATHS AND LIKE SANITARY FIXTURES	10% with a min. of 6UA per 100kg gross

## Section XIII

69.11-69.14

Tariff Heading	Full Rate of Duty
<b>69.11 TABLEWARE AND OTHER ARTICLES OF A KIND COMMONLY USED FOR DOMESTIC OR TOILET PURPOSES, OF PORCELAIN OR CHINA (INCLUDING BISCUIT PORCELAIN AND PARIAN) :</b> A. White or single-coloured B. Other	13.5% with a min. of 12.20UA per 100kg gross  13.5% with a min. of 25UA per 100kg net
<b>69.12 TABLEWARE AND OTHER ARTICLES OF A KIND COMMONLY USED FOR DOMESTIC OR TOILET PURPOSES, OF OTHER KINDS OF POTTERY :</b> A. Common pottery B. Stoneware C. Earthenware or fine pottery : I. White or single-coloured II. Other D. Other	7.5% 9.5% 10.5% with a min. of 13.60UA per 100kg gross  10.5% with a min. of 18UA per 100kg net  14%
<b>69.13 STATUETTES AND OTHER ORNAMENTS, AND ARTICLES OF PERSONAL ADORNMENT ; ARTICLES OF FURNITURE :</b> A. Common pottery B. Porcelain or china C. Other	8% 11% with a min. of 70UA per 100kg gross  10% with a min. of 35UA per 100kg gross
<b>69.14 OTHER ARTICLES :</b> A. Porcelain or china B. Other	15% 7.5%

## GLASS AND GLASSWARE

## NOTES

- I. This Chapter does not cover :
- Ceramic enamels (heading No. 32.08) ;
  - Goods falling within Chapter 71 (for example, imitation jewellery) ;
  - Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26 ;
  - Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90 ;
  - Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 97) ; or
  - Buttons, fitted vacuum flasks, scent or similar sprays or other articles falling within Chapter 98.
- The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.
  - For the purposes of heading No. 70.20, the expression "wool" means :
    - Mineral wools with a silica ( $\text{SiO}_2$ ) content not less than 60% by weight ;
    - Mineral wools with a silica ( $\text{SiO}_2$ ) content less than 60% but with an alkaline oxide ( $\text{K}_2\text{O}$  and/or  $\text{Na}_2\text{O}$ ) content of more than 5% by weight or a boric oxide ( $\text{B}_2\text{O}_3$ ) content of more than 2% by weight. Mineral wools which do not comply with the above specifications fall in heading No. 68.07.
  - For the purposes of this Schedule the expression "glass" is to be taken to extend to fused quartz and fused silica.

Tariff Heading	Full Rate of Duty
<b>70.01 WASTE GLASS (CULLET) ; GLASS IN THE MASS (EXCLUDING OPTICAL GLASS) :</b>	
<b>A. Waste glass (cullet)</b>	Free
<b>B. Glass in the mass (excluding optical glass)</b>	3-5%
<b>70.02 GLASS OF THE VARIETY KNOWN AS "ENAMEL" GLASS, IN THE MASS, RODS AND TUBES</b>	4%
<b>70.03 GLASS IN BALLS, RODS AND TUBES, UNWORKED (NOT BEING OPTICAL GLASS)</b>	7%
<b>70.04 UNWORKED CAST OR ROLLED GLASS (INCLUDING FLASHED OR WIRED GLASS), WHETHER FIGURED OR NOT, IN RECTANGLES :</b>	
<b>A. Wired</b>	5% with a min. of 0.50UA per 100kg gross
<b>B. Other</b>	5% with a min. of 0.60UA per 100kg gross
<b>70.05 UNWORKED DRAWN OR BLOWN GLASS (INCLUDING FLASHED GLASS), IN RECTANGLES</b>	6% with a min. of 0.60UA per 100kg gross
<b>70.06 CAST, ROLLED, DRAWN OR BLOWN GLASS (INCLUDING FLASHED OR WIRED GLASS), IN RECTANGLES, SURFACE GROUND OR POLISHED, BUT NOT FURTHER WORKED</b>	5%
<b>70.07 CAST, ROLLED, DRAWN OR BLOWN GLASS (INCLUDING FLASHED OR WIRED GLASS), CUT TO SHAPE OTHER THAN RECTANGULAR SHAPE, OR BENT OR OTHERWISE WORKED (FOR EXAMPLE, EDGE WORKED OR ENGRAVED), WHETHER OR NOT SURFACE GROUND OR POLISHED ; MULTIPLE-WALLED INSULATING GLASS ; LEADED LIGHTS AND THE LIKE</b>	8%

## Section XIII

70.08-70.16

Tariff Heading	Full Rate of Duty
70.08 SAFETY GLASS CONSISTING OF TOUGHENED OR LAMINATED GLASS, SHAPED OR NOT	9%
70.09 GLASS MIRRORS (INCLUDING REAR-VIEW MIRRORS), UNFRAMED, FRAMED OR BACKED	11%
70.10 CARBOYS, BOTTLES, JARS, POTS, TUBULAR CONTAINERS AND SIMILAR CONTAINERS, OF GLASS, OF A KIND COMMONLY USED FOR THE CONVEYANCE OR PACKING OF GOODS; STOPPERS AND OTHER CLOSURES, OF GLASS	9-5%
70.11 GLASS ENVELOPES (INCLUDING BULBS AND TUBES) FOR ELECTRIC LAMPS, ELECTRONIC VALVES OR THE LIKE	7%
70.12 GLASS INNERS FOR VACUUM FLASKS OR FOR OTHER VACUUM VESSELS :	
A. Unfinished	10-5%
B. Finished	12-5%
70.13 GLASSWARE (OTHER THAN ARTICLES FALLING IN HEADING No. 70.19) OF A KIND COMMONLY USED FOR TABLE, KITCHEN, TOILET OR OFFICE PURPOSES, FOR INDOOR DECORATION, OR FOR SIMILAR USES	15-5%
70.14 ILLUMINATING GLASSWARE, SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS, NOT OPTICALLY WORKED NOR OF OPTICAL GLASS :	
A. Articles for electrical lighting fittings :	
I. Faceted glass, plates, balls, pear-shaped drops, flower-shaped pieces, pendants and similar articles for trimming chandeliers	10%
II. Other (for example, diffusers, ceiling lights, bowls, cups, lamp-shades, globes, tulip-shaped pieces)	9%
B. Other	10%
70.15 CLOCK AND WATCH GLASSES AND SIMILAR GLASSES (INCLUDING GLASS OF A KIND USED FOR SUNGLASSES BUT EXCLUDING GLASS SUITABLE FOR CORRECTIVE LENSES), CURVED, BENT, HOLLOWED AND THE LIKE; GLASS SPHERES AND SEGMENTS OF SPHERES, OF A KIND USED FOR THE MANUFACTURE OF CLOCK AND WATCH GLASSES AND THE LIKE	7-5%
70.16 BRICKS, TILES, SLABS, PAVING BLOCKS, SQUARES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, OF A KIND COMMONLY USED IN BUILDING; MULTI-CELLULAR GLASS IN BLOCKS, SLABS, PLATES, PANELS AND SIMILAR FORMS	4% with a min. of 1-60UA per 100kg gross

Tariff Heading	Full Rate of Duty
<b>70.17 LABORATORY, HYGIENIC AND PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED; GLASS AMPOULES:</b>	
<b>A. Laboratory, hygienic and pharmaceutical glassware:</b>	
I. Of fused silica or fused quartz	6.5%
II. Other	9%
<b>B. Glass ampoules</b>	9%
<b>70.18 OPTICAL GLASS AND ELEMENTS OF OPTICAL GLASS, OTHER THAN OPTICALLY WORKED ELEMENTS; BLANKS FOR CORRECTIVE SPECTACLE LENSES</b>	9%
<b>70.19 GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS AND SEMI-PRECIOUS STONES, FRAGMENTS AND CHIPPINGS, AND SIMILAR FANCY OR DECORATIVE GLASS SMALLWARES, AND ARTICLES OF GLASSWARE MADE THEREFROM; GLASS CUBES AND SMALL GLASS PLATES, WHETHER OR NOT ON A BACKING, FOR MOSAICS AND SIMILAR DECORATIVE PURPOSES; ARTIFICIAL EYES OF GLASS, INCLUDING THOSE FOR TOYS BUT EXCLUDING THOSE FOR WEAR BY HUMANS; ORNAMENTS AND OTHER FANCY ARTICLES OF LAMP-WORKED GLASS; GLASS GRAINS (BALLOTINI):</b>	
<b>A. Glass beads, imitation pearls, imitation precious and semi-precious stones, and similar fancy or decorative glass smallwares, not mounted, set or strung, but including ungraded goods temporarily strung for convenience of transport; glass grains (ballotini):</b>	
I. Glass beads:	
a) Cut and mechanically polished	Free
b) Other	11.5%
II. Imitation pearls	1.20UA per kg net
III. Imitation precious and semi-precious stones:	
a) Cut and mechanically polished	Free
b) Other	6.5%
IV. Other:	
a) Glass grains (ballotini)	8.5%
b) Other	11%
<b>B. Artificial eyes</b>	8.5%
<b>C. Articles of glassware made from fancy or decorative glass smallwares</b>	8%
<b>D. Other</b>	10%
<b>70.20 GLASS FIBRE (INCLUDING WOOL), YARNS, FABRICS, AND ARTICLES MADE THEREFROM:</b>	
<b>A. Non-textile fibre and articles made therefrom</b>	11%
<b>B. Textile fibre, yarns, fabrics, and articles made therefrom</b>	13%
<b>70.21 OTHER ARTICLES OF GLASS</b>	8.5%

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

## Chapter 71

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

## NOTES

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly :
  - (a) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
  - (b) Of precious metal or of rolled precious metal, are to be classified within this Chapter and not within any other Chapter.
2. (a) Headings Nos. 71.12, 71.13 and 71.14 do not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles ;
  - (b) Heading No. 71.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).
3. This Chapter does not cover :
  - (a) Amalgams of precious metal, and colloidal precious metal (heading No. 28.49);
  - (b) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30 ;
  - (c) Goods falling in Chapter 32 (for example, lustres) ;
  - (d) Handbags and other articles falling within heading No. 42.02 or 42.03 ;
  - (e) Goods of heading No. 43.03 or 43.04 ;
  - (f) Goods falling within Section XI (textiles and textile articles) ;
  - (g) Footwear (Chapter 64) and headgear (Chapter 65) ;
  - (h) Umbrellas, walking-sticks and other articles falling within Chapter 66 ;
  - (i) Fans and hand screens of heading No. 67.05 ;
  - (j) Coin (Chapter 72 or 99) ;
  - (k) Abrasive goods falling within headings Nos. 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic) ; goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal ; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed) ;
  - (m) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments) ;
  - (n) Arms or parts thereof (Chapter 93) ;
  - (o) Articles covered by Note 2 to Chapter 97 ;
  - (p) Articles falling within headings of Chapter 98 other than headings Nos. 98.01 and 98.12 ; or
  - (q) Original sculptures and statuary (heading No. 99.03), collectors' pieces (heading No. 99.05) and antiques of an age exceeding one hundred years (heading No. 99.06), other than pearls or precious or semi-precious stones.
4. (a) The expression " pearls " is to be taken to include cultured pearls ;
  - (b) The expression " precious metal " means silver, gold, platinum and other metals of the platinum group ;
  - (c) The expression " other metals of the platinum group " means iridium, osmium, palladium, rhodium and ruthenium.
5. For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as 2 per cent., by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :
  - (a) An alloy containing 2 per cent. or more, by weight, of platinum is to be treated only as an alloy of platinum ;
  - (b) An alloy containing 2 per cent. or more, by weight, of gold but no platinum, or less than 2 per cent., by weight, of platinum, is to be treated only as an alloy of gold ;
  - (c) Other alloys containing 2 per cent. or more, by weight, of silver are to be treated as alloys of silver.
 For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as though they were platinum.
6. Except where the context otherwise requires, any reference in these Notes or elsewhere in this Schedule to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.
7. The expression " rolled precious metal " means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. The expression is also to be taken to cover base metal inlaid with precious metal.
8. For the purposes of heading No. 71.12, the expression " articles of jewellery " means :
  - (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia) ; and
  - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
9. For the purposes of heading No. 71.13, the expression " articles of goldsmiths' or silversmiths' wares " includes such articles as ornaments, tableware, toiletware, smokers' requisites and other articles of household, office or religious use.
10. For the purposes of heading No. 71.16, the expression " imitation jewellery " means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons, studs, cuff-links or other articles of heading No. 98.01 or dress combs, hair-slides or the like of heading No. 98.12), not incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed :
  - (a) Wholly or partly of base metal, whether or not plated with precious metal ; or
  - (b) Of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly.
11. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

## ADDITIONAL NOTE

For the purposes of heading No. 71.11, the expression " Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls, and other waste and scrap, of precious metal " means products fit only for the recovery of the metal or for use in the manufacture of chemicals.

71.01-71.05

Section XIV

Tariff Heading	Full Rate of Duty
I. PEARLS AND PRECIOUS AND SEMI-PRECIOUS STONES	
71.01 PEARLS, UNWORKED OR WORKED, BUT NOT MOUNTED, SET OR STRUNG (EXCEPT UNGRADED PEARLS TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT)	Free
71.02 PRECIOUS AND SEMI-PRECIOUS STONES, UNWORKED, CUT OR OTHERWISE WORKED, BUT NOT MOUNTED, SET OR STRUNG (EXCEPT UNGRADED STONES TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT) :	
A. Unworked or simply sawn, cleaved or bruted	Free
B. Other :	
I. For industrial uses :	
a) Articles of piezo-electric quartz	3.5%
b) Other	4%
II. For other uses	Free
71.03 SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, UNWORKED, CUT OR OTHERWISE WORKED, BUT NOT MOUNTED, SET OR STRUNG (EXCEPT UNGRADED STONES TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT) :	
A. Unworked or simply sawn, cleaved or bruted	1%
B. Other :	
I. For industrial uses	4%
II. For other uses	2%
71.04 DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES	Free
II. PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED	
71.05 SILVER, INCLUDING SILVER GILT AND PLATINUM-PLATED SILVER, UNWROUGHT OR SEMI-MANUFACTURED :	
A. Unwrought	Free
B. Bars, rods, wire and sections ; plates, sheets and strips	2%
C. Tubes, pipes and hollow bars	3.5%
D. Foil of a thickness, excluding any backing, not exceeding 0.15mm	6.5%
E. Powder, puris, spangles, cuttings and other forms	5%

## Section XIV

71.06-71.11

Tariff Heading	Full Rate of Duty
<b>71.06 ROLLED SILVER, UNWORKED OR SEMI-MANUFACTURED :</b>	
A. Unworked	5%
B. Semi-manufactured	6-5%
<b>71.07 GOLD, INCLUDING PLATINUM-PLATED GOLD, UNWROUGHT OR SEMI-MANUFACTURED :</b>	
A. Unwrought	Free
B. Bars, rods, wire and sections ; plates, sheets and strips	0-5%
C. Tubes, pipes and hollow bars	2%
D. Foil of a thickness, excluding any backing, not exceeding 0.15mm	8%
E. Powder, purls, spangles, cuttings and other forms	5-5%
<b>71.08 ROLLED GOLD ON BASE METAL OR SILVER, UNWORKED OR SEMI-MANUFACTURED</b>	3-5%
<b>71.09 PLATINUM AND OTHER METALS OF THE PLATINUM GROUP, UNWROUGHT OR SEMI-MANUFACTURED :</b>	
A. Platinum and platinum alloys :	
I. Powders	Free
II. Other :	
a) Unwrought	Free
b) Semi-manufactured :	
1. Bars, rods, wire and sections ; plates, sheets and strips	1%
2. Tubes, pipes and hollow bars	1-5%
3. Foil of a thickness, excluding any backing, not exceeding 0.15mm	4%
4. Other	4-5%
B. Other metals of the platinum group and alloys thereof :	
I. Powders	Free
II. Other :	
a) Unwrought	Free
b) Semi-manufactured	2%
<b>71.10 ROLLED PLATINUM OR OTHER PLATINUM GROUP METALS, ON BASE METAL OR PRECIOUS METAL, UNWORKED OR SEMI-MANUFACTURED</b>	3-5%
<b>71.11 GOLDSMITHS', SILVERSMITHS' AND JEWELLERS' SWEEPINGS, RESIDUES, LEMELS, AND OTHER WASTE AND SCRAP, OF PRECIOUS METAL</b>	Free

71.12-72.01

Section XIV

Tariff Heading	Full Rate of Duty
<b>III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES</b>	
<b>71.12 ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR ROLLED PRECIOUS METAL :</b>	
A. Of precious metal	4.5%
B. Of rolled precious metal	9%
<b>71.13 ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR ROLLED PRECIOUS METAL, OTHER THAN GOODS FALLING WITHIN HEADING No. 71.12 :</b>	
A. Of precious metal	7.5%
B. Of rolled precious metal	5%
<b>71.14 OTHER ARTICLES OF PRECIOUS METAL OR ROLLED PRECIOUS METAL :</b>	
A. Of precious metal	7.5%
B. Of rolled precious metal	6%
<b>71.15 ARTICLES CONSISTING OF, OR INCORPORATING, PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED) :</b>	
A. Articles consisting of, or incorporating, pearls :	
I. Necklaces, bracelets and other articles, of pearls, simply strung without fasteners or other accessories	Free
II. Other	7%
B. Articles consisting of, or incorporating, precious or semi-precious stones (natural, synthetic or reconstructed) :	
I. Made wholly of natural precious or semi-precious stones:	
a) Necklaces, bracelets and other articles of natural precious or semi-precious stones, simply strung without fasteners or other accessories	Free
b) Other	7.5%
II. Other	7%
<b>71.16 IMITATION JEWELLERY :</b>	
A. Of base metal	18%
B. Other	11.5%

## Chapter 72

## COIN

## NOTE

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

Tariff Heading	Full Rate of Duty
<b>72.01 Coin</b>	Free

**Section XV**  
**BASE METALS AND ARTICLES OF BASE METAL**

## NOTES

1. This Section does not cover :
- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder falling within heading No. 32.08, 32.09, 32.10 or 32.13 ;
  - (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.07) ;
  - (c) Headgear or parts thereof falling within heading No. 65.06 or 65.07 ;
  - (d) Umbrella frames and other goods of heading No. 66.03 ;
  - (e) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery) ;
  - (f) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods) ;
  - (g) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft) ;
  - (h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs ;
  - (i) Lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Section XIX (arms and ammunition) ;
  - (k) Articles falling within Chapter 94 (furniture and mattress supports) ;
  - (l) Hand sieves (heading No. 96.06) ;
  - (m) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ; or
  - (n) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.
2. Throughout this Schedule the expression "parts of general use" means :
- (a) Goods described in headings Nos. 73.20, 73.25, 73.29, 73.31 and 73.32 and similar goods of other base metals ;
  - (b) Springs and leaves for springs, of base metal, other than clock and watch springs (heading No. 91.11) ; and
  - (c) Goods described in headings Nos. 83.01, 83.02, 83.07, 83.09, 83.12 and 83.14.
3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 73 and 74) :
- (a) An alloy of base metals containing more than 10%, by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.
  - (b) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.
  - (c) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.
  - (d) In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting (other than cermets).
4. Unless the context otherwise requires, any reference in this Schedule to a base metal is to be taken to include a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.
5. Classification of Composite Articles :
- Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight. For this purpose :
- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal ;
  - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified ; and
  - (c) A cermet of heading No. 81.04 is regarded as a single base metal.
6. For the purposes of this Section, the expression "waste and scrap" means waste and scrap metal fit only for the recovery of metal or for use in the manufacture of chemicals.

## ADDITIONAL NOTE

The classification of the goods of this Section shall not be affected by the application of a rough coating (for example, of grease, oil, tar, red lead or graphite) clearly intended to protect them from rust or other oxidation.

**Chapter 73**  
**IRON AND STEEL AND ARTICLES THEREOF**

## NOTES

1. In this Chapter the following expressions have the meanings hereby assigned to them :
- (a) Pig iron and cast iron (heading No. 73.01) :  
A ferrous product containing, by weight, 1.9% or more of carbon, and which may contain one or more of the following elements within the weight limits specified:  
less than 15% phosphorus,  
not more than 8% silicon,  
not more than 6% manganese,  
not more than 30% chromium,  
not more than 40% tungsten,  
and an aggregate of not more than 10% of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum).  
However, the ferrous alloys known as "non-distorting tool steels", containing, by weight, 1.9% or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate headings.  
(ECSC) Molten pig iron shall be treated as solid pig iron.
  - (b) i. Spiegeleisen (heading No. 73.01) :  
A ferrous product containing, by weight, more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.  
ii. (ECSC) Haematite pig iron and cast iron (foundry or steel-making iron) (heading No. 73.01) :  
A ferrous product which may contain, by weight, not more than 0.5% of phosphorus as well as silicon and manganese up to the maximum proportions specified in Note I (a).  
iii. (ECSC) Phosphoric iron (including ferro-phosphorus) (heading No. 73.01) :  
A ferrous product which may contain, by weight, more than 0.5% but less than 15% of phosphorus as well as silicon and manganese up to the maximum proportions specified in Note I (a).  
Haematite pig iron and cast iron, and phosphoric iron may also contain, by weight, taken separately or together, not more than :  
0.3% nickel,  
0.2% chromium,  
0.3% copper,  
and 0.1% of each of the other alloy elements (for example, aluminium, titanium, vanadium, molybdenum, tungsten).  
Phosphoric iron containing, by weight, 15% or more of phosphorus falls within heading No. 28.55 (phosphides).

- (c) **Ferro-alloys (heading No. 73.02) :**  
Alloys of iron (other than master alloys as defined in Note 1 to Chapter 74) which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together :  
more than 8% of silicon, or  
more than 30% of manganese, or  
more than 30% of chromium, or  
more than 40% of tungsten, or  
a total of more than 10% of other alloy elements (aluminium, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10% in the case of copper), and which contain, by weight, not less than 4% in the case of ferro-alloys containing silicon, not less than 8% in the case of ferro-alloys containing manganese but no silicon or not less than 10% in other cases, of the element iron.
- (d) **Alloy steel (heading No. 73.15) :**  
Steel containing, by weight, one or more elements in the following proportions :  
more than 2% of manganese and silicon, taken together, or  
2.00% or more of manganese, or  
2.00% or more of silicon, or  
0.50% or more of nickel, or  
0.50% or more of chromium, or  
0.10% or more of molybdenum, or  
0.10% or more of vanadium, or  
0.30% or more of tungsten, or  
0.30% or more of cobalt, or  
0.30% or more of aluminium, or  
0.40% or more of copper, or  
0.10% or more of lead, or  
0.12% or more of phosphorus, or  
0.10% or more of sulphur, or  
0.20% or more of phosphorus and sulphur, taken together, or  
0.10% or more of other elements, taken separately.
- (e) **High carbon steel (heading No. 73.15) :**  
Steel containing, by weight, not less than 0.60% of carbon and having a content, by weight, less than 0.04% of phosphorus and sulphur taken separately and less than 0.07% of these elements taken together.
- (f) **Puddled bars and pillings (heading No. 73.06) :**  
Products for rolling, forging or re-melting obtained either :  
(i) By shingling balls of puddled iron to remove the slag arising during puddling, or  
(ii) By roughly welding together by means of hot-rolling, packets of scrap iron or steel or puddled iron.
- (g) **Ingots (heading No. 73.06) :**  
Products for rolling or forging obtained by casting into moulds.  
(ECSC) Molten steel shall be treated as steel of the corresponding kind of ingots.
- (h) **Blooms and billets (heading No. 73.07) :**  
Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225mm<sup>2</sup> and of such dimensions that the thickness exceeds one quarter of the width.
- (i) **Slabs and sheet bars (including tinplate bars) (heading No. 73.07) :**  
Semi-finished products of rectangular section, of a thickness not less than 6mm, of a width not less than 150mm and of such dimensions that the thickness does not exceed one quarter of the width.
- (k) **Coils for re-rolling (heading No. 73.08) :**  
Coiled semi-finished hot-rolled products, of rectangular section, not less than 1.5mm thick, of a width exceeding 500mm and of a weight of not less than 500kg per piece.
- (l) **Universal plates (heading No. 73.09) :**  
Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5mm but not exceeding 100mm, and of a width exceeding 150mm but not exceeding 1,200mm.
- (m) **Hoop and strip (heading No. 73.12) :**  
Rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding 6mm, of a width not exceeding 500mm and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.
- (n) **Sheets and plates (heading No. 73.13) :**  
Rolled products (other than coils for re-rolling as defined in paragraph (k) above) of any thickness and, if in rectangles, of a width exceeding 500mm.  
(ECSC) Such products include the special category of "electrical sheets and plates" which under a current of 50cps and a magnetic flux of 1 tesla have a watt-loss per kg, calculated by the Epstein method, of :  
—2.1 watts or less, when their thickness does not exceed 0.2mm ;  
—3.6 watts or less, when their thickness is not less than 0.2mm but less than 0.6mm ;  
—6 watts or less, when their thickness is not less than 0.6mm but not greater than 1.5mm.  
Heading No. 73.13 is to be taken to apply, *inter alia*, to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.  
(ECSC) For the purpose of applying subheadings, sheets and plates corrugated by any process shall be treated as flat sheets and plates.
- (o) **Wire (heading No. 73.14) :**  
Cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13mm. In the case of headings Nos. 73.26 and 73.27, however, the term "wire" is deemed to include rolled products of the same dimensions.
- (p) **Bars and rods (including wire rod) (heading No. 73.10) :**  
Products of solid section which do not conform to the entirety of any of the definitions (h), (i), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.  
The expression also includes concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition.  
(ECSC) "Wire rod" is a product of solid section obtained exclusively by hot rolling, and which is hot-rolled.  
The term also includes :  
1. Products of round or square section of which the diameter or side does not exceed 13mm ;  
2. Products of any other section, which do not conform to the definition of hoop and strip in Note 1 (m) above, weighing not more than 1.330kg per linear metre.
- (q) **Hollow mining drill steel (heading No. 73.10) :**  
Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15mm but does not exceed 50mm, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.18.
- (r) **Angles, shapes and sections (heading No. 73.11) :**  
Products, other than those falling within heading No. 73.16, which do not conform to the entirety of any of the definitions (h), (i), (k), (l), (m), (n) and (o) above, and which do not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow.
- (s) (ECSC) **Tinplate (headings Nos. 73.12 and 73.13) :**  
Hoop and strip and sheets and plates coated with a layer of metal containing, by weight, 97% or more of tin, whether or not varnished.
2. Headings Nos. 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No. 73.15).
3. Iron and steel products of the kind described in any of the headings Nos. 73.06 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.
4. Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.
5. The expression "high-pressure hydro-electric conduits of steel" (heading No. 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding 400mm and of a wall thickness exceeding 10.5mm.

## Section XV

73.01-73.06

Tariff Heading	Full Rate of Duty
<b>73.01 PIG IRON, CAST IRON AND SPIEGELEISEN, IN PIGS, BLOCKS, LUMPS AND SIMILAR FORMS :</b>	
<b>A. Spiegeleisen (ECSC)</b>	4%
<b>B. Haematite pig iron and cast iron (ECSC)</b>	4%
<b>C. Phosphoric pig iron and cast iron (ECSC)</b>	4%
<b>D. Other pig iron and cast iron :</b>	
I. Containing, by weight, not less than 0.30% but not more than 1% of titanium and not less than 0.50% but not more than 1% of vanadium (ECSC)	Free
II. Other (ECSC)	4%
<b>73.02 FERRO-ALLOYS :</b>	
<b>A. Ferro-manganese :</b>	
I. Containing more than 2% by weight of carbon (high carbon ferro-manganese) (ECSC)	4%
II. Other	8%
<b>B. Ferro-aluminium, ferro-silico-aluminium and ferro-silico-mangano-aluminium</b>	7%
<b>C. Ferro-silicon</b>	10%
<b>D. Ferro-silico-manganese</b>	5.5%
<b>E. Ferro-chromium and ferro-silico-chromium :</b>	
I. Ferro-chromium	8%
II. Ferro-silico-chromium	7%
<b>F. Ferro-nickel</b>	Free
<b>G. Other</b>	7%
<b>73.03 WASTE AND SCRAP METAL OF IRON OR STEEL (ECSC)</b>	Free
<b>73.04 SHOT AND ANGULAR GRIT, OF IRON OR STEEL, WHETHER OR NOT GRADED ; WIRE PELLETS OF IRON OR STEEL</b>	4%
<b>73.05 IRON OR STEEL POWDERS ; SPONGE IRON OR STEEL :</b>	
<b>A. Iron or steel powders</b>	4%
<b>B. Sponge iron or steel (ECSC)</b>	3%
<b>73.06 PUDDLED BARS AND PILINGS ; INGOTS, BLOCKS, LUMPS AND SIMILAR FORMS, OF IRON OR STEEL (ECSC)</b>	3%

73.07-73.11

Section XV

Tariff Heading	Full Rate of Duty
<b>73.07 BLOOMS, BILLETS, SLABS AND SHEET BARS (INCLUDING TINPLATE BARS), OF IRON OR STEEL; PIECES ROUGHLY SHAPED BY FORGING, OF IRON OR STEEL:</b>	
<b>A. Blooms and billets:</b>	
I. Rolled (ECSC)	4%
II. Forged	5%
<b>B. Slabs and sheet bars (including tinplate bars):</b>	
I. Rolled (ECSC)	4%
II. Forged	5%
<b>C. Pieces roughly shaped by forging</b>	4%
<b>73.08 IRON OR STEEL COILS FOR RE-ROLLING:</b>	
*A. Less than 1.50m in width, intended for re-rolling (ECSC)	5%
<b>B. Other (ECSC)</b>	6%
<b>73.09 UNIVERSAL PLATES OF IRON OR STEEL (ECSC)</b>	6%
<b>73.10 BARS AND RODS (INCLUDING WIRE ROD), OF IRON OR STEEL, HOT-ROLLED, FORGED, EXTRUDED, COLD-FORMED OR COLD-FINISHED (INCLUDING PRECISION-MADE); HOLLOW MINING DRILL STEEL:</b>	
<b>A. Not further worked than hot-rolled or extruded:</b>	
I. Wire rod (ECSC)	7%
II. Bars and rods (ECSC)	6%
III. Hollow mining drill steel (ECSC)	5%
<b>B. Not further worked than forged</b>	7%
<b>C. Not further worked than cold-formed or cold-finished</b>	7%
<b>D. Clad or surface-worked (for example, polished, coated):</b>	
I. Not further worked than clad:	
a) Hot-rolled or extruded (ECSC)	5%
b) Cold-formed or cold-finished	7%
II. Other	7%
<b>73.11 ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL, HOT-ROLLED, FORGED, EXTRUDED, COLD-FORMED OR COLD-FINISHED; SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS:</b>	
<b>A. Angles, shapes and sections:</b>	
I. Not further worked than hot-rolled or extruded (ECSC)	6%

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

## Section XV

73.11-73.12

Tariff Heading	Full Rate of Duty
<b>73.11 A.—continued</b>	
II. Not further worked than forged	7%
III. Not further worked than cold-formed or cold-finished	7%
IV. Clad or surface-worked (for example, polished, coated):	
a) Not further worked than clad:	
1. Hot-rolled or extruded (ECSC)	5%
2. Cold-formed or cold-finished	7%
b) Other	7%
B. Sheet piling (ECSC)	6%
<b>73.12 HOOP AND STRIP, OF IRON OR STEEL, HOT-ROLLED OR COLD-ROLLED:</b>	
A. Not further worked than hot-rolled (ECSC)	8%
B. Not further worked than cold-rolled:	
I. In coils for the manufacture of tinplate (ECSC)	8%
II. Other	8%
C. Clad, coated or otherwise surface-treated:	
I. Silvered, gilded or platinum-plated	8%
II. Enamelled	8%
III. Tinned:	
a) Tinplate (ECSC)	7%
b) Other	8%
IV. Zinc-coated or lead-coated	8%
V. Other (for example, copper-plated, artificially oxidised, lacquered, nickel-plated, varnished, clad, parkerised, printed):	
a) Not further worked than clad:	
1. Hot-rolled (ECSC)	7%
2. Cold-rolled	8%
b) Other	8%
D. Otherwise shaped or worked (for example, perforated, chamfered, lap-jointed)	8%

73.13-73.14

Section XV

Tariff Heading	Full Rate of Duty
<b>73.13 SHEETS AND PLATES, OR IRON OR STEEL, HOT-ROLLED OR COLD-ROLLED :</b>	
<b>A. "Electrical" sheets and plates :</b>	
I. With a watt-loss, regardless of thickness, of 0.75 watt or less (ECSC)	6%
II. Other (ECSC)	7%
<b>B. Other sheets and plates :</b>	
I. Not further worked than hot-rolled, of a thickness of :	
a) 2mm or more (ECSC)	7%
b) Less than 2mm (ECSC)	6%
II. Not further worked than cold-rolled, of a thickness of :	
a) 3mm or more	7%
b) More than 1mm but less than 3mm (ECSC)	6%
c) 1mm or less (ECSC)	8%
III. Not further worked than burnished, polished or glazed (ECSC)	7%
IV. Clad, coated or otherwise surface-treated :	
a) Silvered, gilded, platinum-plated or enamelled	7%
b) Tinned :	
1. Tinplate (ECSC)	7%
2. Other (ECSC)	7%
c) Zinc-coated or lead-coated (ECSC)	8%
d) Other (for example, copper-plated, artificially oxidised, lacquered, nickel-plated, varnished, clad, parkerised, printed) (ECSC)	7%
V. Otherwise shaped or worked :	
a) Cut into shapes other than rectangular shapes, but not further worked :	
1. Silvered, gilded, platinum-plated or enamelled	7%
2. Other (ECSC)	7%
b) Other, excluding sheets and plates shaped by rolling	7%
<b>73.14 IRON OR STEEL WIRE, WHETHER OR NOT COATED, BUT NOT INSULATED</b>	8%

## Section XV

73.15

Tariff Heading	Full Rate of Duty
<b>73.15 ALLOY STEEL AND HIGH CARBON STEEL IN THE FORMS MENTIONED IN HEADINGS Nos. 73.06 to 73.14 :</b>	
<b>A. High carbon steel :</b>	
<b>I. Ingots, blooms, billets, slabs and sheet bars :</b>	
a) Forged	4.5%
b) Other :	
1. Ingots (ECSC)	3%
2. Blooms, billets, slabs and sheet bars (ECSC)	4%
<b>II. Pieces roughly shaped by forging</b>	4%
<b>III. Coils for re-rolling (ECSC)</b>	5%
<b>IV. Universal plates (ECSC)</b>	6%
<b>V. Bars and rods (including wire rod) and hollow mining drill steel ; angles, shapes and sections :</b>	
a) Not further worked than forged	8%
b) Not further worked than hot-rolled or extruded :	
1. Wire rod (ECSC)	7%
2. Other (ECSC)	6%
c) Not further worked than cold-formed or cold-finished	8%
d) Clad or surface-worked (for example, polished, coated) :	
1. Not further worked than clad :	
aa) Hot-rolled or extruded (ECSC)	5%
bb) Cold-formed or cold-finished	7%
2. Other	8%
<b>VI. Hoop and strip :</b>	
a) Not further worked than hot-rolled (ECSC)	7%
b) Not further worked than cold-rolled	8%
c) Clad, coated or otherwise surface-treated :	
1. Not further worked than clad :	
aa) Hot-rolled (ECSC)	7%
bb) Cold-rolled	8%
2. Other	8%
d) Otherwise shaped or worked (for example, perforated, chamfered, lap-jointed)	8%

Tariff Heading	Full Rate of Duty
<b>73.15 A.—continued</b>	
<b>VII. Sheets and plates :</b>	
a) Not further worked than hot-rolled (ECSC)	7%
b) Not further worked than cold-rolled, of a thickness of :	
1. 3mm or more	7%
2. Less than 3mm (ECSC)	8%
c) Polished, clad, coated or otherwise surface-treated (ECSC)	7%
d) Otherwise shaped or worked :	
1. Cut into shapes other than rectangular shapes, but not further worked (ECSC)	7%
2. Other, excluding sheets and plates shaped by rolling	7%
<b>VIII. Wire, whether or not coated, but not insulated</b>	8%
<b>B. Alloy steel :</b>	
I. Ingots, blooms, billets, slabs and sheet bars :	
a) Forged	5%
b) Other :	
1. Ingots :	
* aa) Waste or scrap in ingot form (ECSC)	Free
bb) Other (ECSC)	3%
2. Blooms, billets, slabs and sheet bars (ECSC)	4%
II. Pieces roughly shaped by forging	5%
III. Coils for re-rolling (ECSC)	6%
IV. Universal plates (ECSC)	6%
V. Bars and rods (including wire rod) and hollow mining drill steel ; angles, shapes and sections :	
a) Not further worked than forged	7%
b) Not further worked than hot-rolled or extruded :	
1. Wire rod (ECSC)	7%
2. Other (ECSC)	6%
c) Not further worked than cold-formed or cold-finished	8%
d) Clad or surface-worked (for example, polished, coated) :	
1. Not further worked than clad :	
aa) Hot-rolled or extruded (ECSC)	5%
bb) Cold-formed or cold-finished	8%
2. Other	8%

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

## Section XV

73.15-73.16

Tariff Heading	Full Rate of Duty
<b>73.15 B.—continued</b>	
<b>VI. Hoop and strip :</b>	
a) Not further worked than hot-rolled (ECSC)	7%
b) Not further worked than cold-rolled	8%
c) Clad, coated or otherwise surface-treated :	
1. Not further worked than clad :	
aa) Hot-rolled (ECSC)	7%
bb) Cold-rolled	7%
2. Other	8%
d) Otherwise shaped or worked (for example, perforated, chamfered, lap-jointed)	8%
<b>VII. Sheets and plates :</b>	
a) "Electrical" sheets and plates :	
1. With a watt-loss, regardless of thickness, of 0.75 watt or less (ECSC)	6%
2. Other (ECSC)	7%
b) Other sheets and plates :	
1. Not further worked than hot-rolled (ECSC)	7%
2. Not further worked than cold-rolled, of a thickness of :	
aa) 3mm or more	7%
bb) Less than 3mm (ECSC)	7%
3. Polished, clad, coated or otherwise surface-treated (ECSC)	7%
4. Otherwise shaped or worked :	
aa) Cut into shapes other than rectangular shapes, but not further worked (ECSC)	7%
bb) Other, excluding sheets and plates shaped by rolling	7%
<b>VIII. Wire, whether or not coated, but not insulated</b>	8%
<b>73.16 RAILWAY AND TRAMWAY TRACK CONSTRUCTION MATERIAL OF IRON OR STEEL, THE FOLLOWING: RAILS, CHECK-RAILS, SWITCH BLADES, CROSSINGS (OR FROGS), CROSSING PIECES, POINT RODS, RACK RAILS, SLEEPERS, FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALISED FOR JOINING OR FIXING RAILS :</b>	
<b>A. Rails :</b>	
I. Current-conducting, with parts of non-ferrous metal	9%
II. Other :	
a) New (ECSC)	6%
b) Used (ECSC)	3%

Tariff Heading	Full Rate of Duty
73.16.— <i>continued</i>	
B. Check-rails (ECSC)	5%
C. Sleepers (ECSC)	5%
D. Fish-plates and sole plates :	
I. Rolled (ECSC)	5%
II. Other	7.5%
E. Other	7%
73.17 TUBES AND PIPES, OF CAST IRON	9%
73.18 TUBES AND PIPES AND BLANKS THEREFOR, OF IRON (OTHER THAN OF CAST IRON) OR STEEL, EXCLUDING HIGH-PRESSURE HYDRO-ELECTRIC CONDUITS :	
* A. Straight, and of uniform wall-thickness, unworked, seamless, of circular cross-section, solely for the manufacture of tubes and pipes with other cross-sections and wall-thicknesses	9%
B. Straight and of uniform wall-thickness, other than those falling in A above, of a maximum length of 4.50m, of alloy steel containing by weight not less than 0.90% but more than 1.15% of carbon, not less than 0.50% but not more than 2% of chromium and not more than 0.50% of molybdenum	9%
C. Other	10%
73.19 HIGH-PRESSURE HYDRO-ELECTRIC CONDUITS OF STEEL, WHETHER OR NOT REINFORCED	10%
73.20 TUBE AND PIPE FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, UNIONS AND FLANGES), OF IRON OR STEEL	10%
73.21 STRUCTURES AND PARTS OF STRUCTURES (FOR EXAMPLE, HANGARS AND OTHER BUILDINGS, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOOR AND WINDOW FRAMES, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, STRIP, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL	5.5%
73.22 RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 LITRES, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	5%
73.23 CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, OF SHEET OR PLATE IRON OR STEEL, OF A DESCRIPTION COMMONLY USED FOR THE CONVEYANCE OR PACKING OF GOODS, OF A CAPACITY :	
A. Of 50 litres or more	6%
B. Of less than 50 litres	7%

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

## Section XV

73.24-73.32

Tariff Heading	Full Rate of Duty
73.24 CONTAINERS, OF IRON OR STEEL, FOR COMPRESSED OR LIQUEFIED GAS	7%
73.25 STRANDED WIRE, CABLES, CORDAGE, ROPES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL WIRE, BUT EXCLUDING INSULATED ELECTRIC CABLES	8.5%
73.26 BARBED IRON OR STEEL WIRE ; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF KINDS USED FOR FENCING, OF IRON OR STEEL	9%
73.27 GAUZE, CLOTH, GRILL, NETTING, FENCING, REINFORCING FABRIC AND SIMILAR MATERIALS, OF IRON OR STEEL WIRE	10%
73.28 EXPANDED METAL, OF IRON OR STEEL	7.5%
73.29 CHAIN AND PARTS THEREOF, OF IRON OR STEEL	6.5%
73.30 ANCHORS AND GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	9%
73.31 NAILS, TACKS, STAPLES, HOOK-NAILS, CORRUGATED NAILS, SPIKED CRAMPS, STUDS, SPIKES AND DRAWING PINS, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIALS, BUT NOT INCLUDING SUCH ARTICLES WITH HEADS OF COPPER :	
A. Carding tacks for textile carding machines	5%
B. Other	6.5%
73.32 BOLTS AND NUTS (INCLUDING BOLT ENDS AND SCREW STUDS), WHETHER OR NOT THREADED OR TAPPED, AND SCREWS (INCLUDING SCREW HOOKS AND SCREW RINGS), OF IRON OR STEEL ; RIVETS, COTTERS, COTTER-PINS, WASHERS AND SPRING WASHERS, OF IRON OR STEEL :	
A. Not threaded or tapped :	
I. Screws, nuts, rivets and washers, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6mm	7%
II. Other	10%
B. Threaded or tapped :	
I. Screws and nuts, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6mm	8%
II. Other	11%

73.33-73.40

Section XV

Tariff Heading	Full Rate of Duty
73.33 NEEDLES FOR HAND SEWING (INCLUDING EMBROIDERY), HAND CARPET NEEDLES AND HAND KNITTING NEEDLES, BODKINS, CROCHET HOOKS, AND THE LIKE, AND EMBROIDERY STILETTOS, OF IRON OR STEEL :	
A. Sewing needles, darning needles and embroidery needles	7-5%
B. Other	6%
73.34 PINS (EXCLUDING HATPINS AND OTHER ORNAMENTAL PINS AND DRAWING PINS), HAIRPINS AND CURLING GRIPS, OF IRON OR STEEL	7-5%
73.35 SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL	7%
73.36 STOVES (INCLUDING STOVES WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), RANGES, COOKERS, GRATES, FIRES AND OTHER SPACE HEATERS, GAS-RINGS, PLATE WARMERS WITH BURNERS, WASH BOILERS WITH GRATES OR OTHER HEATING ELEMENTS, AND SIMILAR EQUIPMENT, OF A KIND USED FOR DOMESTIC PURPOSES, NOT ELECTRICALLY OPERATED, AND PARTS THEREOF, OF IRON OR STEEL	7%
73.37 BOILERS (EXCLUDING BOILERS OF HEADING No. 84.01) AND RADIATORS, FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL; AIR HEATERS AND HOT AIR DISTRIBUTORS (INCLUDING THOSE WHICH CAN ALSO DISTRIBUTE COOL OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF OF IRON OR STEEL	8-5%
73.38 ARTICLES OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES, SANITARY WARE FOR INDOOR USE, AND PARTS OF SUCH ARTICLES AND WARE, OF IRON OR STEEL :	
A. Sinks and wash basins and parts thereof, of stainless steel	7-5%
B. Other	8-5%
73.39 IRON OR STEEL WOOL; POT SCOURERS AND SCOURING AND POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL	8-5%
73.40 OTHER ARTICLES OF IRON OR STEEL :	
A. Of cast iron	5-5%
B. Other	8%

## Chapter 74

## COPPER AND ARTICLES THEREOF

## NOTES

1. For the purposes of heading No. 74.02, the expression "master alloys" means alloys (except copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus) containing with other alloy elements more than 10% by weight of copper, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. (Copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus falls within heading No. 28.55 and not within this Chapter).
2. In this Chapter the following expressions have the meanings hereby assigned to them :
  - (a) Wire (heading No. 74.03) :  
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.
  - (b) Wrought bars, rods, angles, shapes and sections (heading No. 74.03) :  
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or of products falling within other headings.
3. Heading No. 74.07 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 74.08 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Tariff Heading	Full Rate of Duty
74.01 COPPER MATTE; UNWROUGHT COPPER (REFINED OR NOT); COPPER WASTE AND SCRAP	Free
74.02 MASTER ALLOYS	Free
74.03 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF COPPER; COPPER WIRE	8%
74.04 WROUGHT PLATES, SHEETS AND STRIP, OF COPPER	8%
74.05 COPPER FOIL (WHETHER OR NOT EMBOSSED, CUT TO SHAPE, PERFORATED, COATED, PRINTED, OR BACKED WITH PAPER OR OTHER REINFORCING MATERIAL), OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.15mm	8%
74.06 COPPER POWDERS AND FLAKES :	
A. Lamellar powders and flakes	10%
B. Other	1.5%
74.07 TUBES AND PIPES AND BLANKS THEREFOR, OF COPPER; HOLLOW BARS OF COPPER	8%
74.08 TUBE AND PIPE FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, SOCKETS AND FLANGES), OF COPPER	7.5%

74.09-74.19

Section XV

Tariff Heading	Full Rate of Duty	
74.09 RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUIFIED GAS), OF COPPER, OF A CAPACITY EXCEEDING 300 LITRES, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	7%	
74.10 STRANDED WIRE, CABLES, CORDAGE, ROPES, PLAITED BANDS AND THE LIKE, OF COPPER WIRE, BUT EXCLUDING INSULATED ELECTRIC WIRES AND CABLES	8%	
74.11 GAUZE, CLOTH, GRILL, NETTING, FENCING, REINFORCING FABRIC AND SIMILAR MATERIALS (INCLUDING ENDLESS BANDS), OF COPPER WIRE	8%	
74.12 EXPANDED METAL, OF COPPER	7%	
74.13 CHAIN AND PARTS THEREOF, OF COPPER	7%	
74.14 NAILS, TACKS, STAPLES, HOOK-NAILS, SPIKED CRAMPS, STUDS, SPIKES AND DRAWING PINS, OF COPPER, OR OF IRON OR STEEL WITH HEADS OF COPPER	6.5%	
74.15 BOLTS AND NUTS (INCLUDING BOLT ENDS AND SCREW STUDS), WHETHER OR NOT THREADED OR TAPPED, AND SCREWS (INCLUDING SCREW HOOKS AND SCREW RINGS), OF COPPER; RIVETS, COTTERS, COTTER-PINS, WASHERS AND SPRING WASHERS, OF COPPER:		
A. Screws, nuts, rivets and washers, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6mm	4.5%	
B. Other	7%	
74.16 SPRINGS, OF COPPER	8.5%	
74.17 COOKING AND HEATING APPARATUS OF A KIND USED FOR DOMESTIC PURPOSES, NOT ELECTRICALLY OPERATED, AND PARTS THEREOF, OF COPPER:		
A. Liquid fuel pressure stoves and parts thereof	6.5%	
B. Other	7.5%	
74.18 OTHER ARTICLES OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES, SANITARY WARE FOR INDOOR USE, AND PARTS OF SUCH ARTICLES AND WARE, OF COPPER	7%	
74.19 OTHER ARTICLES OF COPPER	7%	

## Chapter 75

## NICKEL AND ARTICLES THEREOF

## NOTES

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

(a) Wire (heading No. 75.02) :

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

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

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

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

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

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

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

Tariff Heading	Full Rate of Duty
75.01 NICKEL MATTES, NICKEL SPEISS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY ; UNWROUGHT NICKEL (EXCLUDING ELECTRO-PLATING ANODES) ; NICKEL WASTE AND SCRAP	Free
75.02 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF NICKEL ; NICKEL WIRE	6%
75.03 WROUGHT PLATES, SHEETS AND STRIP, OF NICKEL ; NICKEL FOIL ; NICKEL POWDERS AND FLAKES :	
A. Plates, sheets, strip and foil	7%
B. Powders and flakes	0.5%
75.04 TUBES AND PIPES AND BLANKS THEREFOR, OF NICKEL ; HOLLOW BARS, AND TUBE AND PIPE FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, SOCKETS AND FLANGES), OF NICKEL :	
A. Tubes and pipes and blanks therefor ; hollow bars	8%
B. Tube and pipe fittings	5%
75.05 ELECTRO-PLATING ANODES, OF NICKEL, WROUGHT OR UNWROUGHT, INCLUDING THOSE PRODUCED BY ELECTROLYSIS :	
A. Not prepared beyond casting	4%
B. Other	5%
75.06 OTHER ARTICLES OF NICKEL :	
A. Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and the like ; bolts, nuts, screws and similar articles ; washers and spring washers :	
I. Screws, nuts, rivets and washers, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6mm	4.5%
II. Other	5%
B. Other	6.5%

## Chapter 76

## ALUMINIUM AND ARTICLES THEREOF

## NOTES

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

Tariff Heading	Full Rate of Duty
<b>76.01 UNWROUGHT ALUMINIUM ; ALUMINIUM WASTE AND SCRAP :</b>	
<b>A. Unwrought</b>	7%
<b>B. Waste and scrap :</b>	
<b>I. Waste:</b>	
a) Turnings, shavings, chips, milling waste, sawdust and filings ; waste of coloured, coated or bonded sheets and foil, of a thickness (excluding any backing) of 0.20mm or less	Free
b) Other (including factory rejects)	4%
<b>II. Scrap</b>	Free
<b>76.02 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF ALUMINIUM ; ALUMINIUM WIRE</b>	12%
<b>76.03 WROUGHT PLATES, SHEETS AND STRIP, OF ALUMINIUM</b>	12%
<b>76.04 ALUMINIUM FOIL (WHETHER OR NOT EMBOSSED, CUT TO SHAPE, PERFORATED, COATED, PRINTED, OR BACKED WITH PAPER OR OTHER REINFORCING MATERIAL), OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.20mm</b>	12%
<b>76.05 ALUMINIUM POWDERS AND FLAKES :</b>	
<b>A. Lamellar powders and flakes</b>	10.5%
<b>B. Other</b>	8%
<b>76.06 TUBES AND PIPES AND BLANKS THEREFOR, OF ALUMINIUM ; HOLLOW BARS OF ALUMINIUM</b>	12%
<b>76.07 TUBES AND PIPE FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, SOCKETS AND FLANGES), OF ALUMINIUM</b>	8%

## Section XV

76.08-76.16

Tariff Heading	Full Rate of Duty
76.08 STRUCTURES AND PARTS OF STRUCTURES (FOR EXAMPLE, HANGARS AND OTHER BUILDINGS, BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOOR AND WINDOW FRAMES, BALUSTRADES, PILLARS AND COLUMNS), OF ALUMINIUM; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF ALUMINIUM	7.5%
76.09 RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF ALUMINIUM, OF A CAPACITY EXCEEDING 300 LITRES, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	7.5%
76.10 CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID AND COLLAPSIBLE TUBULAR CONTAINERS), OF ALUMINIUM, OF A DESCRIPTION COMMONLY USED FOR THE CONVEYANCE OR PACKING OF GOODS :	
A. Rigid and collapsible tubular containers	12%
B. Other	9.5%
76.11 CONTAINERS, OF ALUMINIUM, FOR COMPRESSED OR LIQUEFIED GAS	8.5%
76.12 STRANDED WIRE, CABLES, CORDAGE, ROPES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM WIRE, BUT EXCLUDING INSULATED ELECTRIC WIRES AND CABLES	12%
76.13 GAUZE, CLOTH, GRILL, NETTING, REINFORCING FABRIC AND SIMILAR MATERIALS, OF ALUMINIUM WIRE	9%
76.14 EXPANDED METAL, OF ALUMINIUM	10%
76.15 ARTICLES OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES, SANITARY WARE FOR INDOOR USE, AND PARTS OF SUCH ARTICLES AND WARE, OF ALUMINIUM	8%
76.16 OTHER ARTICLES OF ALUMINIUM :	
A. Cops, pirns, bobbins and similar supports for the spinning and weaving industries	10%
B. Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No. 92.12	8%
C. Nails, tacks, staples, hook-nails, spiked cramps, spikes and the like; bolts, nuts, screws and similar articles; washers and spring washers :	
I. Screws, nuts, rivets and washers, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6mm	7.5%
II. Other	10%
D. Other	9.5%

## Chapter 77

## MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

Tariff Heading	Full Rate of Duty
77.01 UNWROUGHT MAGNESIUM; MAGNESIUM WASTE (EXCLUDING SHAVINGS OF UNIFORM SIZE) AND SCRAP:	
A. Unwrought	8%
B. Waste and scrap:	
I. Waste	4.5%
II. Scrap	Free
77.02 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF MAGNESIUM; MAGNESIUM WIRE; WROUGHT PLATES, SHEETS AND STRIP, OF MAGNESIUM; MAGNESIUM FOIL; RASPIINGS AND SHAVINGS OF UNIFORM SIZE, POWDERS AND FLAKES, OF MAGNESIUM; TUBES AND PIPES AND BLANKS THEREFOR, OF MAGNESIUM; HOLLOW BARS OF MAGNESIUM	8%
77.03 OTHER ARTICLES OF MAGNESIUM	8%
77.04 BERYLLIUM, UNWROUGHT OR WROUGHT, AND ARTICLES OF BERYLLIUM:	
A. Unwrought; waste and scrap	2%
B. Wrought beryllium and articles of beryllium	5%

## Chapter 78

## LEAD AND ARTICLES THEREOF

## NOTES

1. In this Chapter the following expressions have the meanings hereby assigned to them :
- (a) **Wire (heading No. 78.02) :**  
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.
- (b) **Wrought bars, rods, angles, shapes and sections (heading No. 78.02) :**  
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).
- (c) **Wrought plates, sheets and strip (heading No. 78.03) :**  
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1.7 kg/m<sup>2</sup>.
- Heading No. 78.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
2. Heading No. 78.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading	Full Rate of Duty
<b>78.01 UNWROUGHT LEAD (INCLUDING ARGENTIFEROUS LEAD) ; LEAD WASTE AND SCRAP :</b>	
<b>A. Unwrought :</b>	
* I. For refining, containing 0.02% or more by weight of silver (bullion lead)	Free
II. Other	3.5%
<b>B. Waste and scrap</b>	Free
<b>78.02 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF LEAD ; LEAD WIRE</b>	10%
<b>78.03 WROUGHT PLATES, SHEETS AND STRIP, OF LEAD</b>	10%
<b>78.04 LEAD FOIL (WHETHER OR NOT EMBOSSED, CUT TO SHAPE, PERFORATED, COATED, PRINTED, OR BACKED WITH PAPER OR OTHER REINFORCING MATERIAL), OF A WEIGHT (EXCLUDING ANY BACKING) NOT EXCEEDING 1.7 kg/m<sup>2</sup> ; LEAD POWDERS AND FLAKES :</b>	
<b>A. Lead foil :</b>	
I. Backed	10%
II. Other	10%
<b>B. Lead powders and flakes</b>	2.5%

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

78.05-78.06

Section XV

Tariff Heading	Full Rate of Duty	
78.05 TUBES AND PIPES AND BLANKS THEREFOR, OF LEAD; HOLLOW BARS, AND TUBE AND PIPE FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, SOCKETS, FLANGES AND S-BENDS), OF LEAD	11%	
78.06 OTHER ARTICLES OF LEAD:		
A. Containers with an anti-radiation lead covering, for the transport or storage of radio-active materials (EURATOM)	6%	
B. Other	8.5%	

## Chapter 79

## ZINC AND ARTICLES THEREOF

## NOTES

1. In this Chapter the following expressions have the meanings hereby assigned to them :
- (a) Wire (heading No. 79.02) :  
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.
- (b) Wrought bars, rods, angles, shapes and sections (heading No. 79.02) :  
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).
- (c) Wrought plates, sheets and strip (heading No. 79.03):  
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6mm, and of which the thickness does not exceed one tenth of the width.  
Heading No. 79.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
2. Heading No. 79.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading	Full Rate of Duty
<b>79.01 UNWROUGHT ZINC ; ZINC WASTE AND SCRAP:</b>	
<b>A. Unwrought</b>	3.5%
<b>B. Waste and scrap</b>	Free
<b>79.02 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF ZINC ; ZINC WIRE</b>	10%
<b>79.03 WROUGHT PLATES, SHEETS AND STRIP, OF ZINC ; ZINC FOIL ; ZINC POWDERS AND FLAKES :</b>	
<b>A. Plates, sheets, strip and foil</b>	10%
<b>B. Powders (including dust) and flakes</b>	6%
<b>79.04 TUBES AND PIPES AND BLANKS THEREFOR, OF ZINC ; HOLLOW BARS, AND TUBE AND PIPE FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, SOCKETS AND FLANGES), OF ZINC</b>	10%
<b>79.05 GUTTERS, ROOF CAPPING, SKYLIGHT FRAMES, AND OTHER FABRICATED BUILDING COMPONENTS, OF ZINC</b>	7%
<b>79.06 OTHER ARTICLES OF ZINC</b>	8%

**Chapter 80**  
**TIN AND ARTICLES THEREOF**

## NOTES

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

Tariff Heading	Full Rate of Duty
80.01 UNWROUGHT TIN ; TIN WASTE AND SCRAP	Free
80.02 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF TIN ; TIN WIRE	4%
80.03 WROUGHT PLATES, SHEETS AND STRIP, OF TIN	3%
80.04 TIN FOIL (WHETHER OR NOT EMBOSSED, CUT TO SHAPE, PERFORATED, COATED, PRINTED, OR BACKED WITH PAPER OR OTHER REINFORCING MATERIAL), OF A WEIGHT (EXCLUDING ANY BACKING) NOT EXCEEDING 1 kg/m <sup>2</sup> ; TIN POWDERS AND FLAKES :	
A. Foil :	
i. Backed	6%
ii. Other	5%
B. Powders and flakes	3.5%
80.05 TUBES AND PIPES AND BLANKS THEREFOR, OF TIN ; HOLLOW BARS, AND TUBE AND PIPE FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, SOCKETS AND FLANGES), OF TIN :	
A. Tubes and pipes and blanks therefor ; hollow bars	5%
B. Tube and pipe fittings	7%
80.06 OTHER ARTICLES OF TIN	8%

## Chapter 81

## OTHER BASE METALS EMPLOYED IN METALLURGY AND ARTICLES THEREOF

## NOTE

Heading No. 81.04 is to be taken to apply only to the following base metals: bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, antimony, titanium, thorium, thallium, uranium depleted in U-235, vanadium, zirconium. The heading also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy, and cermets.

<i>Tariff Heading</i>	<i>Full Rate of Duty</i>
<b>81.01 TUNGSTEN (WOLFRAM), UNWROUGHT OR WROUGHT, AND ARTICLES THEREOF :</b>	
A. Unwrought ; waste and scrap	6%
B. Hammered bars ; angles, shapes and sections, wire, filaments, plates, sheets, strip and foil	8%
C. Other	10%
<b>81.02 MOLYBDENUM, UNWROUGHT OR WROUGHT, AND ARTICLES THEREOF :</b>	
A. Unwrought ; waste and scrap :	
i. Unwrought, in powder	6%
ii. Other	5%
B. Hammered bars ; angles, shapes and sections, wire, filaments, plates, sheets, strip and foil	8%
C. Other	10%
<b>81.03 TANTALUM, UNWROUGHT OR WROUGHT, AND ARTICLES THEREOF :</b>	
A. Unwrought ; waste and scrap	3%
B. Hammered bars ; angles, shapes and sections, wire, filaments, plates, sheets, strip and foil	6%
C. Other	9%

81.04

Section XV

Tariff Heading	Full Rate of Duty	
<b>81.04 OTHER BASE METALS, UNWROUGHT OR WROUGHT, AND ARTICLES THEREOF; CER-METS, UNWROUGHT OR WROUGHT, AND ARTICLES THEREOF :</b>		
<b>A. Bismuth :</b>		
I. Unwrought ; waste and scrap	Free	
II. Other	4-5%	
<b>B. Cadmium :</b>		
I. Unwrought ; waste and scrap	4%	
II. Other	6%	
<b>C. Cobalt :</b>		
I. Unwrought ; waste and scrap	Free	
II. Other	5%	
<b>D. Chromium :</b>		
I. Unwrought ; waste and scrap	5%	
II. Other	7%	
<b>E. Germanium :</b>		
I. Unwrought ; waste and scrap	5%	
II. Other	8%	
<b>F. Hafnium (cerium) :</b>		
I. Unwrought ; waste and scrap	3-5%	
II. Other	7-5%	
<b>G. Manganese :</b>		
I. Unwrought ; waste and scrap	5%	
II. Other	7%	
<b>H. Niobium (columbium) :</b>		
I. Unwrought ; waste and scrap	6%	
II. Other	10%	

## Section XV

81.04

Tariff Heading	Full Rate of Duty
<b>81.04—continued</b>	
<b>IJ. Antimony :</b>	
I. Unwrought ; waste and scrap	8%
II. Other	8%
<b>K. Titanium :</b>	
I. Unwrought ; waste and scrap	6%
II. Other	8%
<b>L. Vanadium :</b>	
I. Unwrought ; waste and scrap	2-5%
II. Other	7-5%
<b>M. Uranium depleted in U 235</b>	3-5%
<b>N. Thorium :</b>	
I. Unwrought ; waste and scrap (EURATOM)	Free
II. Other :	
a) Bars, rods, angles, shapes and sections, wire, plates, sheets, strip and foil (EURATOM)	Free
b) Other (EURATOM)	1-5%
<b>O. Zirconium :</b>	
I. Unwrought ; waste and scrap	6%
II. Other	10%
<b>P. Rhenium :</b>	
I. Unwrought ; waste and scrap	6%
II. Other	10%
<b>Q. Gallium ; Indium ; thallium :</b>	
I. Unwrought ; waste and scrap	2-5%
II. Other	5%
<b>R. Cermets :</b>	
I. Unwrought ; waste and scrap	4%
II. Other	7-5%

## Chapter 82

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

## NOTES

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

Tariff Heading	Full Rate of Duty
<b>82.01 HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SCYTHES, SICKLES, HAY KNIVES, GRASS SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY</b>	6%
<b>82.02 SAWS (NON-MECHANICAL) AND BLADES FOR HAND OR MACHINE SAWS (INCLUDING TOOTHLESS SAW BLADES):</b>	
<b>A. Saws (non-mechanical):</b>	
I. Back saws, rip saws	7%
II. Other	9%
<b>B. Saw blades:</b>	
I. Bandsaw blades	9%
II. Chain saw blades	7%
III. Other	10%
<b>82.03 HAND TOOLS, THE FOLLOWING: PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, TINMEN'S SNIPS, BOLT CROPPERS AND THE LIKE; PERFORATING PUNCHES; PIPE CUTTERS; SPANNERS AND WRENCHES (BUT NOT INCLUDING TAP WRENCHES); FILES AND RASPS:</b>	
<b>A. Files and rasps</b>	5%
<b>B. Other</b>	7%

## Section XV

82.04-82.11

Tariff Heading	Full Rate of Duty	
82.04 HAND TOOLS, INCLUDING GLAZIERS' DIAMONDS, NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; BLOW LAMPS, ANVILS; VICES AND CLAMPS, OTHER THAN ACCESSORIES FOR, AND PARTS OF, MACHINE TOOLS; PORTABLE FORGES; GRINDING WHEELS WITH FRAMEWORKS (HAND OR PEDAL OPERATED)	6-5%	
82.05 INTERCHANGEABLE TOOLS FOR HAND TOOLS, FOR MACHINE TOOLS OR FOR POWER-OPERATED HAND TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, DRILLING, TAPPING, THREADING, BORING, BROACHING, MILLING, CUTTING, TURNING, DRESSING, MORTICING OR SCREW DRIVING), INCLUDING DIES FOR WIRE DRAWING, EXTRUSION DIES FOR METAL, AND ROCK DRILLING BITS, WITH A WORKING PART OF:		
A. Base metal	6-5%	
B. Metal carbides	6-5%	
C. Diamond or agglomerated diamond	7-5%	
D. Other materials	6%	
82.06 KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES	5%	
82.07 TOOL-TIPS AND PLATES, STICKS AND THE LIKE FOR TOOL-TIPS, UNMOUNTED, OF SINTERED METAL CARBIDES (FOR EXAMPLE, CARBIDES OF TUNGSTEN, MOLYBDENUM OR VANADIUM)	7%	
82.08 COFFEE-MILLS, MINCERS, JUICE-EXTRACTORS AND OTHER MECHANICAL APPLIANCES, OF A WEIGHT NOT EXCEEDING 10 KILOGRAMMES AND OF A KIND USED FOR DOMESTIC PURPOSES IN THE PREPARATION, SERVING OR CONDITIONING OF FOOD OR DRINK	7%	
82.09 KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES FALLING WITHIN HEADING NO. 82.06	17%	
82.10 KNIFE BLADES	13%	
82.11 RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS, WHETHER OR NOT IN STRIPS):		
A. Razors:		
I. Open blade	5%	
II. Other	7%	
B. Blades and cutters:		
I. Safety razor blades	7%	
II. Other	6-5%	
C. Other parts	7%	

82.12-82.15

Section XV

Tariff Heading	Full Rate of Duty
82.12 SCISSORS (INCLUDING TAILORS' SHEARS), AND BLADES THEREFOR	10.5%
82.13 OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, SECATEURS, HAIR CLIPPERS, BUTCHERS' CLEAVERS, PAPER KNIVES); MANICURE AND CHIROPODY SETS AND APPLIANCES (INCLUDING NAIL FILES)	8.5%
82.14 SPOONS, FORKS, FISH-EATERS, BUTTER-KNIVES, LADLES, AND SIMILAR KITCHEN OR TABLEWARE:	
A. Of stainless steel	19%
B. Other	8.5%
82.15 HANDLES OF BASE METAL FOR ARTICLES FALLING WITHIN HEADING NO. 82.09, 82.13 OR 82.14	7.5%

## MISCELLANEOUS ARTICLES OF BASE METAL

## NOTE

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

Tariff Heading	Full Rate of Duty	
83.01 LOCKS AND PADLOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), AND PARTS THEREOF, OF BASE METAL; FRAMES INCORPORATING LOCKS, FOR HANDBAGS, TRUNKS OR THE LIKE, AND PARTS OF SUCH FRAMES, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL	8.5%	
83.02 BASE METAL FITTINGS AND MOUNTINGS OF A KIND SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CASKETS AND THE LIKE (INCLUDING AUTOMATIC DOOR CLOSERS); BASE METAL HAT-RACKS, HAT-PEGS, BRACKETS AND THE LIKE	7%	
83.03 SAFES, STRONG-BOXES, ARMoured OR REINFORCED STRONG-ROOMS, STRONG-ROOM LININGS AND STRONG-ROOM DOORS, AND CASH AND DEED BOXES AND THE LIKE, OF BASE METAL	8.5%	
83.04 FILING CABINETS, RACKS, SORTING BOXES, PAPER TRAYS, PAPER RESTS AND SIMILAR OFFICE EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE FALLING WITHIN HEADING No. 94.03	8%	
83.05 FITTINGS FOR LOOSE-LEAF BINDERS, FOR FILES OR FOR STATIONERY BOOKS, OF BASE METAL; LETTER CLIPS, PAPER CLIPS, STAPLES, INDEXING TAGS, AND SIMILAR STATIONERY GOODS, OF BASE METAL	7.5%	
83.06 STATUETTES AND OTHER ORNAMENTS OF A KIND USED INDOORS, OF BASE METAL	9%	
83.07 LAMPS AND LIGHTING FITTINGS, OF BASE METAL, AND PARTS THEREOF, OF BASE METAL (EXCLUDING SWITCHES, ELECTRIC LAMP HOLDERS, ELECTRIC LAMPS FOR VEHICLES, ELECTRIC BATTERY OR MAGNETO LAMPS, AND OTHER ARTICLES FALLING WITHIN CHAPTER 85 EXCEPT HEADING NO. 85.22)	7%	
83.08 FLEXIBLE TUBING AND PIPING, OF BASE METAL	7%	
83.09 CLASPS, FRAMES WITH CLASPS FOR HANDBAGS AND THE LIKE, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS, AND THE LIKE, OF BASE METAL, OF A KIND COMMONLY USED FOR CLOTHING, TRAVEL GOODS, HANDBAGS, OR OTHER TEXTILE OR LEATHER GOODS; TUBULAR RIVETS AND BIFURCATED RIVETS, OF BASE METAL	6.5%	

83.10-83.15

Section XV

Tariff Heading	Full Rate of Duty
83.10 BEADS AND SPANGLES, OF BASE METAL	9%
83.11 BELLS AND GONGS, NON-ELECTRIC, OF BASE METAL, AND PARTS THEREOF OF BASE METAL	9%
83.12 PHOTOGRAPH, PICTURE AND SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL	9.5%
83.13 STOPPERS, CROWN CORKS, BOTTLE CAPS, CAPSULES, BUNG COVERS, SEALS AND PLOMBS, CASE CORNER PROTECTORS AND OTHER PACKING ACCESSORIES, OF BASE METAL:	
A. Capsules of aluminium or lead:	
1. Capsules of aluminium of a maximum diameter of 21mm, with or without an internal rubber seal, but not combined with other materials	7%
ii. Other	11%
B. Other	7%
83.14 SIGN-PLATES, NAME-PLATES, NUMBERS, LETTERS AND OTHER SIGNS, OF BASE METAL	7.5%
83.15 WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING:	
A. Welding electrodes cored with steel and coated with refractory material	10%
B. Other	7.5%

**Section XVI  
MACHINERY AND MECHANICAL APPLIANCES ; ELECTRICAL  
EQUIPMENT; PARTS THEREOF**

## NOTES

1. This Section does not cover :
  - (a) Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No. 40.10) ; or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example, washers) (heading No. 40.14) ;
  - (b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for other industrial purposes ;
  - (c) Bobbins, spools, cops, cones, cores, reels and similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV) ;
  - (d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.21 ;
  - (e) Transmission, conveyor or elevator belts of textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17) ;
  - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading No. 71.02 or 71.03, or articles wholly of such stones of heading No. 71.15 ;
  - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
  - (h) Endless belts of metal wire or strip (Section XV) ;
  - (i) Articles falling within Chapter 82 or 83 ;
  - (k) The vehicles, aircraft and parts thereof and vessels and certain associated transport equipment falling within Section XVII ;
  - (l) Articles falling within Chapter 90 ;
  - (m) Clocks, watches and other articles falling within Chapter 91 ;
  - (n) Interchangeable tools of heading No. 82.05 and brushes of a kind used as parts of machines of heading No. 96.02 ; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59, or heading No. 68.04 or 69.09) ; or
  - (o) Articles falling within Chapter 97.
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles described in headings Nos. 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules :
  - (a) Goods of a kind described in any of the headings of Chapters 84 and 85 (other than headings Nos. 84.65 and 85.28) are in all cases to be classified in their respective headings.
  - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including a machine falling within heading No. 84.59 or 85.22) are to be classified with the machines of that kind or in heading No. 84.38, 84.48 or 84.55, as appropriate. However, goods which are equally suitable for use principally with the goods of headings Nos. 85.13 and 85.15 are to be classified in heading No. 85.13.
  - (c) All other parts are to be classified in heading No. 84.65 or 85.28.
3. Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances. The weight of such motors and transmission, conveyor or elevator belts is to be included in the weights specified in the Tariff.
5. For the purposes of these Notes, the expression "machine" means any machine, apparatus or appliance of a kind falling within Section XVI.

## ADDITIONAL NOTES

1. Tools necessary for the assembly or maintenance of machines are to be classified with those machines if imported with them. Interchangeable tools imported with machines are also to be classified therewith if they form part of the normal equipment of the machines and are normally sold with them.
2. Should the Customs so require, the declarant shall produce, in support of his declaration, an illustrated document (for example, instructions, prospectus, a page from a catalogue, a photograph) giving the normal description of the machine, its uses and essential characteristics and, in respect of a disassembled machine, an assembly plan and a list of the contents of the various packages.
3. The provisions of Interpretative Rule 2(a) are also applicable, at the request of the declarant and subject to conditions stipulated by the competent authorities, to machines imported in split consignments.
4. Cases, boxes and similar containers imported with articles of this Section are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.
5. Tractors coupled, even by means of special devices, to machines and mechanical appliances of this Section are in all cases to be classified separately (heading No. 87.01).

## Chapter 84

**BOILERS, MACHINERY AND MECHANICAL APPLIANCES ; PARTS THEREOF**

## NOTES

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

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

  - (a) Germination plant, incubators and brooders (heading No. 84.28) ;
  - (b) Grain dampening machines (heading No. 84.29) ;

**84.01-84.04**

**Section XVI**

- (c) Diffusing apparatus for sugar juice extraction (heading No. 84.30);
  - (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.40); or
  - (e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
- Heading No. 84.19 is to be taken not to apply to:
- (a) Sewing machines for closing bags or similar containers (heading No. 84.41); or
  - (b) Office machinery of heading No. 84.54.

3. (A) For the purposes of heading No. 84.53, the expression "automatic data processing machines" means:
- (a) Digital machines having storages capable of storing not only the processing program or programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language. These machines must have a main storage which is directly accessible for the execution of a program and which has a capacity at least sufficient to store those parts of the processing and translating programs and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial program, to modify, by logical decision, its execution during the processing run;
  - (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
  - (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions:

- (a) it is connectable to the central processing unit either directly or through one or more other units;
- (b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

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

4. Heading No. 84.62 is to be taken to apply, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified under heading No. 73.40.

5. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.59. Heading No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

**ADDITIONAL NOTES**

- 1. For the purposes of subheading 84.06 A., the expression "aircraft engines" shall apply only to engines designed for fitting with an airscrew or rotor.
- 2. For the purposes of subheading 84.45 C.VI.a), the expression "micrometric adjusting system" shall mean any device allowing the determination or setting to at least 1/100th (0.01) mm. of the movement of an important element of a machine, such as the table, the spindle, or the grinding head.
- 3. For the purposes of subheading 84.45 C.VII., the expression "jig boring machines" shall be taken to apply only to machine-tools which:
  - (a) Carry out one or more machining operations on the co-ordinate principle; and
  - (b) Are of such precision that any error in the travel of the work holder table and of the tool holder does not exceed 0.005 mm.
- 4. (EURATOM) The term "nuclear reactors" (subheading 84.59B.) covers all the apparatus and appliances inside the area screened off by a biological shield, including, where appropriate, the shield itself; it also includes apparatus and appliances forming a whole with the parts contained inside the screen (*inter alia*, control rods and their operating mechanisms, provided these form a whole with the control rods or with other parts inside the screen).

Tariff Heading	Full Rate of Duty
84.01 STEAM AND OTHER VAPOUR GENERATING BOILERS (EXCLUDING CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS	5.5%
84.02 AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING NO. 84.01 (FOR EXAMPLE, ECONOMISERS, SUPERHEATERS, SOOT REMOVERS, GAS RECOVERERS AND THE LIKE); CONDENSERS FOR VAPOUR ENGINES AND POWER UNITS	5.5%
84.03 PRODUCER GAS AND WATER GAS GENERATORS, WITH OR WITHOUT PURIFIERS; ACETYLENE GAS GENERATORS (WATER PROCESS) AND SIMILAR GAS GENERATORS, WITH OR WITHOUT PURIFIERS	5.5%
84.04 STEAM ENGINES (INCLUDING MOBILE ENGINES, BUT NOT STEAM TRACTORS FALLING WITHIN HEADING NO. 87.01 OR MECHANICALLY PROPELLED ROAD ROLLERS) WITH SELF-CONTAINED BOILERS	6.5%

## Section XVI

84.05-84.06

Tariff Heading	Full Rate of Duty
<b>84.05 STEAM AND OTHER VAPOUR POWER UNITS, NOT INCORPORATING BOILERS</b>	5%
<b>84.06 INTERNAL COMBUSTION PISTON ENGINES :</b>	
<b>A. Aircraft engines as defined in Additional Note 1 to this Chapter, of a power of :</b>	
I. 300kW or less	6%
II. More than 300kW	4%
<b>B. Outboard motors of a cylinder capacity of :</b>	
I. 325cc or less	11%
II. More than 325cc	8%
<b>C. Other engines :</b>	
I. Spark Ignition engines of a cylinder capacity of :	
a) 250cc or less	9%
b) More than 250cc :	
* I. For the industrial assembly of :	
Agricultural walking tractors of subheading No. 87.01A, Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2,800cc, Special purpose motor vehicles of heading No. 87.03	7%
2. Other	12%
II. Compression ignition engines :	
* a) Marine propulsion engines :	
1. For the vessels of subheadings 89.01 A., 89.01 B.1., 89.02A., 89.02 B.1. and 89.03 A.	Free
2. Other	8%
b) Other :	
* 1. For the industrial assembly of :	
Agricultural walking tractors of subheading No. 87.01A., Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2,500cc, Special purpose motor vehicles of heading No. 87.03	7%
2. Other	12%

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

Tariff Heading	Full Rate of Duty
84.06— <i>continued</i>	
<b>D. Parts :</b>	
I. For aircraft engines	5%
II. For other engines	7%
<b>84.07 HYDRAULIC ENGINES AND MOTORS (INCLUDING WATER WHEELS AND WATER TURBINES)</b>	6%
<b>84.08 OTHER ENGINES AND MOTORS:</b>	
<b>A. Reaction engines :</b>	
I. Turbo-jets developing a thrust of :	
a) 2,500kg or less	6%
b) More than 2,500kg	5%
II. Other (for example, ram-jets, pulse-jets, rocket engines)	6%
<b>B. Gas turbines :</b>	
I. Turbo-propellers developing a power of :	
a) 1,100kW or less	7-5%
b) More than 1,100kW	5%
II. Other	5-5%
<b>C. Other engines and motors</b>	7%
<b>D. Parts :</b>	
I. Of reaction engines or of turbo-propellers	5%
II. Other	5-5%
<b>84.09 MECHANICALLY PROPELLED ROAD ROLLERS</b>	5%
<b>84.10 PUMPS (INCLUDING MOTOR PUMPS AND TURBO PUMPS) FOR LIQUIDS, WHETHER OR NOT FITTED WITH MEASURING DEVICES ; LIQUID ELEVATORS OF BUCKET, CHAIN, SCREW, BAND AND SIMILAR KINDS :</b>	
<b>A. Delivery pumps, fitted, or designed to be fitted, with a measuring device</b>	6-5%
<b>B. Other pumps :</b>	
I. Pumps having a pressure capacity of 20 bars or more	7-5%
II. Other pumps	6%
III. Parts	6%
<b>C. Liquid elevators of bucket, chain, screw, band and similar kinds</b>	5-5%

## Section XVI

84.11-84.16

Tariff Heading	Full Rate of Duty
<b>84.11 AIR PUMPS, VACUUM PUMPS AND AIR OR GAS COMPRESSORS (INCLUDING MOTOR AND TURBO PUMPS AND COMPRESSORS, AND FREE-PISTON GENERATORS FOR GAS TURBINES); FANS, BLOWERS AND THE LIKE :</b>	
<b>A. Pumps and compressors :</b>	
I. Pumps (hand or foot operated) for inflating pneumatic tyres and the like	6.5%
II. Vacuum pumps creating a vacuum better than 10 <sup>-2</sup> mbar; centrifugal or axial compressors giving a compression ratio of not less than 2 and a flow of more than 3,000m <sup>3</sup> per minute ; stationary reciprocating compressors of a weight exceeding 2,000kg	9%
III. Other pumps and compressors	6%
IV. Parts	6%
<b>B. Free-piston generators for gas turbines</b>	4%
<b>*C. Fans, blowers and the like</b>	6.5%
<b>84.12 AIR CONDITIONING MACHINES, SELF-CONTAINED, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY OF AIR</b>	8%
<b>84.13 FURNACE BURNERS FOR LIQUID FUEL (ATOMISERS), FOR PULVERISED SOLID FUEL OR FOR GAS ; MECHANICAL STOKERS, MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES</b>	5.5%
<b>84.14 INDUSTRIAL AND LABORATORY FURNACES AND OVENS, NON-ELECTRIC :</b>	
A. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM)	5.5%
B. Other	5.5%
<b>84.15 REFRIGERATORS AND REFRIGERATING EQUIPMENT (ELECTRICAL AND OTHER) :</b>	
A. Evaporators and condensers, excluding those for domestic refrigerators	4.5%
B. Other	5%
<b>84.16 CALENDERING AND SIMILAR ROLLING MACHINES (OTHER THAN METAL-WORKING AND METAL-ROLLING MACHINES AND GLASS-WORKING MACHINES) AND CYLINDERS THEREFOR</b>	5%

\* For room ventilating fans, see heading 85.06.

Tariff Heading	Full Rate of Duty
<p><b>84.17 MACHINERY, PLANT AND SIMILAR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED, FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPOURISING, CONDENSING OR COOLING, NOT BEING MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRICAL:</b></p> <p><b>A. Machinery and equipment for the manufacture of the products mentioned in subheading 28.51 A. (EURATOM)</b></p> <p><b>B. Machinery and equipment specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM)</b></p> <p><b>C. Heat exchange units</b></p> <p><b>D. Percolators and other appliances for making coffee and other hot drinks:</b></p> <p style="padding-left: 20px;"><b>I. Electrically heated</b></p> <p style="padding-left: 20px;"><b>II. Other</b></p> <p><b>E. Medical and surgical sterilising apparatus:</b></p> <p style="padding-left: 20px;"><b>I. Electrically heated</b></p> <p style="padding-left: 20px;"><b>II. Other</b></p> <p><b>F. Other:</b></p> <p style="padding-left: 20px;"><b>I. Water heaters, non-electric</b></p> <p style="padding-left: 20px;"><b>II. Other</b></p>	<p>5.5%</p> <p>5.5%</p> <p>4.5%</p> <p>9%</p> <p>6%</p> <p>8.5%</p> <p>7%</p> <p>6%</p> <p>5.5%</p>
<p><b>84.18 CENTRIFUGES; FILTERING AND PURIFYING MACHINERY AND APPARATUS (OTHER THAN FILTER FUNNELS, MILK STRAINERS AND THE LIKE), FOR LIQUIDS OR GASES:</b></p> <p><b>A For the separation of uranium isotopes (EURATOM)</b></p> <p><b>B. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM)</b></p> <p><b>C. Other:</b></p> <p style="padding-left: 20px;"><b>I. Centrifuges:</b></p> <p style="padding-left: 40px;"><b>a) Clothes-dryers, electrically operated, each of a dry linen capacity not exceeding 6kg</b></p> <p style="padding-left: 40px;"><b>b) Other</b></p> <p style="padding-left: 20px;"><b>II. Machinery and apparatus (other than centrifuges) for filtering or purifying liquids or gases</b></p>	<p>4.5%</p> <p>5.5%</p> <p>8%</p> <p>5%</p> <p>6%</p>

## Section XVI

84.19-84.23

Tariff Heading	Full Rate of Duty
<p><b>84.19 MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING, CAPSULING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY; MACHINERY FOR AERATING BEVERAGES; DISH WASHING MACHINES:</b></p> <p>A. Dish washing machines, electrically operated, with or without provision for drying</p> <p>B. Other</p>	<p>7%</p> <p>5%</p>
<p><b>84.20 WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CENTIGRAMMES OR BETTER), INCLUDING WEIGHT-OPERATED COUNTING AND CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS</b></p>	<p>6%</p>
<p><b>84.21 MECHANICAL APPLIANCES (WHETHER OR NOT HAND OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS (CHARGED OR NOT); SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES</b></p>	<p>6%</p>
<p><b>84.22 LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY, TELPHERS AND CONVEYORS (FOR EXAMPLE, LIFTS, HOISTS, WINCHES, CRANES, TRANSPORTER CRANES, JACKS, PULLEY TACKLE, BELT CONVEYORS AND TELEFERICS), NOT BEING MACHINERY FALLING WITHIN HEADING No. 84.23:</b></p> <p>A. Machinery and mechanical appliances specially designed for dealing with highly radio-active substances (EURATOM)</p> <p>B. Self-propelled cranes, on wheels, not capable of running on rails</p> <p>C. Rolling-mill machinery: roller tables for feeding and removing products; tilters and manipulators for ingots, balls, bars and slabs</p> <p>D. Other</p>	<p>4%</p> <p>9%</p> <p>8-5%</p> <p>5-5%</p>
<p><b>84.23 EXCAVATING, LEVELLING, TAMPING, BORING AND EXTRACTING MACHINERY, STATIONARY OR MOBILE, FOR EARTH, MINERALS OR ORES (FOR EXAMPLE, MECHANICAL SHOVELS, COAL-CUTTERS, EXCAVATORS, SCRAPERS, LEVELLERS AND BULLDOZERS); PILE-DRIVERS; SNOW-PLOUGHS, NOT SELF-PROPELLED (INCLUDING SNOW-PLOUGH ATTACHMENTS):</b></p> <p>A. Excavating, levelling, tamping, boring and extracting machinery for earth, minerals or ores:</p> <p>I. Self-propelled, track-laying or wheeled, not capable of running on rails:</p> <p>a) Scrapers</p> <p>b) Other machinery</p> <p>c) Parts</p>	<p>9%</p> <p>11%</p> <p>9%</p>

Tariff Heading	Full Rate of Duty	
84.23 A.—continued		
II. Other :		
a) Boring and sinking machinery	3.5%	
b) Other	5.5%	
B. File-drivers ; snow-ploughs, not self-propelled (including snow-plough attachments)	7.5%	
84.24 AGRICULTURAL AND HORTICULTURAL MACHINERY FOR SOIL PREPARATION OR CULTIVATION (FOR EXAMPLE, PLOUGHS, HARROWS, CULTIVATORS, SEED AND FERTILISER DISTRIBUTORS); LAWN AND SPORTS GROUND ROLLERS	4.5%	
84.25 HARVESTING AND THRESHING MACHINERY ; STRAW AND FODDER PRESSES ; HAY OR GRASS MOWERS ; WINNOWING AND SIMILAR CLEANING MACHINES FOR SEED, GRAIN OR LEGUMINOUS VEGETABLES AND EGG-GRADING AND OTHER GRADING MACHINES FOR AGRICULTURAL PRODUCE (OTHER THAN THOSE OF A KIND USED IN THE BREAD GRAIN MILLING INDUSTRY FALLING WITHIN HEADING NO. 84.29)	4.5%	
84.26 DAIRY MACHINERY (INCLUDING MILKING MACHINES)	5.5%	
84.27 PRESSES, CRUSHERS AND OTHER MACHINERY, OF A KIND USED IN WINE-MAKING, CIDER-MAKING, FRUIT JUICE PREPARATION OR THE LIKE	6%	
84.28 OTHER AGRICULTURAL, HORTICULTURAL, POULTRY-KEEPING AND BEE-KEEPING MACHINERY ; GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT ; POULTRY INCUBATORS AND BROODERS	5%	
84.29 MACHINERY OF A KIND USED IN THE BREAD GRAIN MILLING INDUSTRY, AND OTHER MACHINERY (OTHER THAN FARM TYPE MACHINERY) FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES	6.5%	
84.30 MACHINERY, NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER, OF A KIND USED IN THE FOLLOWING FOOD OR DRINK INDUSTRIES : BAKERY, CONFECTIONERY, CHOCOLATE MANUFACTURE, MACARONI, RAVIOLI OR SIMILAR CEREAL FOOD MANUFACTURE, THE PREPARATION OF MEAT, FISH, FRUIT OR VEGETABLES (INCLUDING MINCING OR SLICING MACHINES), SUGAR MANUFACTURE OR BREWING	5%	
84.31 MACHINERY FOR MAKING OR FINISHING CELLULOSIC PULP, PAPER OR PAPERBOARD :		
A. For making paper or paperboard	5%	
B. Other	5.5%	

## Section XVI

84.32-84.37

Tariff Heading	Full Rate of Duty
84.32 BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES	4.5%
84.33 PAPER OR PAPERBOARD CUTTING MACHINES OF ALL KINDS; OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD	5%
84.34 MACHINERY, APPARATUS AND ACCESSORIES FOR TYPE-FOUNDING OR TYPE-SETTING; MACHINERY, OTHER THAN THE MACHINES, TOOLS OF HEADING NO. 84.45, 84.46 OR 84.47, FOR PREPARING OR WORKING PRINTING BLOCKS, PLATES OR CYLINDERS; PRINTING TYPE, IMPRESSED PLONGS AND MATRICES, PRINTING BLOCKS, PLATES AND CYLINDERS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED):	
A. Machinery, apparatus and accessories for type-founding or type-setting:	
I. For founding and setting (for example, linotypes, monotypes, intertypes)	2.5%
II. Other	5.5%
B. Blocks, plates, cylinders and other similar articles, other than lithographic stones	7%
C. Other	5.5%
84.35 OTHER PRINTING MACHINERY; MACHINES FOR USES ANCILLARY TO PRINTING:	
A. Printing machinery:	
I. Cylinder letterpress printing machines, printing only one side of the sheet at each pass:	
a) Single-revolution machines	6%
b) Two-revolution machines	4%
II. Rotary presses	4.5%
III. Other	5.5%
B. Machines for uses ancillary to printing	6.5%
84.36 MACHINES FOR EXTRUDING MAN-MADE TEXTILES; MACHINES OF A KIND USED FOR PROCESSING NATURAL OR MAN-MADE TEXTILE FIBRES; TEXTILE SPINNING AND TWISTING MACHINES; TEXTILE DOUBLING, THROWING AND REELING (INCLUDING WEFT-WINDING) MACHINES	5%
84.37 WEAVING MACHINES, KNITTING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET; MACHINES FOR PREPARING YARNS FOR USE ON SUCH MACHINES, INCLUDING WARPING AND WARP SIZING MACHINES:	
A. Weaving machines	4.5%
B. Knitting machines	6%
C. Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net	4%
D. Machines for preparing yarns for use on the above machines, including warping and warp sizing machines	5%

Tariff Heading	Full Rate of Duty	
84.38 AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING NO. 84.37 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS AND SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THE PRESENT HEADING OR WITH MACHINES FALLING WITHIN HEADING NO. 84.36 OR 84.37 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-LIFTERS AND HOSIERY NEEDLES)	5%	
84.39 MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT IN THE PIECE OR IN SHAPES, INCLUDING FELT-HAT MAKING MACHINES AND HAT-MAKING BLOCKS	5%	
84.40 MACHINERY FOR WASHING, CLEANING, DRYING, BLEACHING, DYEING, DRESSING, FINISHING OR COATING TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES (INCLUDING LAUNDRY AND DRY-CLEANING MACHINERY); FABRIC FOLDING, REELING OR CUTTING MACHINES; MACHINES OF A KIND USED IN THE MANUFACTURE OF LINOLEUM OR OTHER FLOOR COVERINGS FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT; MACHINES OF A TYPE USED FOR PRINTING A REPETITIVE DESIGN, REPETITIVE WORDS OR OVERALL COLOUR ON TEXTILES, LEATHER, WALLPAPER, WRAPPING PAPER, LINOLEUM OR OTHER MATERIALS, AND ENGRAVED OR ETCHED PLATES, BLOCKS OR ROLLERS THEREFOR:		
A. Ironing machines and presses, electrically heated	6.5%	
B. Clothes-washing machines, each of a dry linen capacity not exceeding 6kg; domestic wringers:		
I. Electrically operated	7.5%	
II. Other	5%	
C. Other	5%	
84.41 SEWING MACHINES; FURNITURE SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES:		
A. Sewing machines; furniture specially designed for sewing machines:		
I. Sewing machines (lock-stitch only), with heads of a weight not exceeding 16kg without motor or 17kg including the motor; sewing machine heads (lock-stitch only), of a weight not exceeding 16kg without motor or 17kg including the motor:		
a) Sewing machines having a value (not including frames, tables or furniture) of more than 65UA each	6%	
b) Other	12%	
II. Other sewing machines and other sewing machine heads	6%	
III. Parts, including furniture specially designed for sewing machines	9%	
B. Sewing machine needles	7%	

## Section XVI

84.42-84.45

Tariff Heading	Full Rate of Duty
<b>84.42 MACHINERY (OTHER THAN SEWING MACHINES) FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER (INCLUDING BOOT AND SHOE MACHINERY)</b>	5-5%
<b>84.43 CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY AND IN METAL FOUNDRIES</b>	5%
<b>84.44 ROLLING MILLS AND ROLLS THEREFOR :</b>	
<b>A. Rolling mills specially designed for the recycling of irradiated nuclear fuels (EURATOM)</b>	5-5%
<b>B. Other</b>	7%
<b>84.45 MACHINE-TOOLS FOR WORKING METAL OR METAL CARBIDES, NOT BEING MACHINES FALLING WITHIN HEADING NO. 84.49 OR 84.50:</b>	
<b>A. Specially designed for the recycling of irradiated nuclear fuels (for example, sheathing, unsheathing, shaping) :</b>	
<b>I. Automated by coded information (EURATOM)</b>	11%
<b>II. Other (EURATOM)</b>	5-5%
<b>B. Machine-tools operating by electro-erosion or other electrical processes ; ultrasonic machine-tools :</b>	
<b>I. Automated by coded information</b>	6%
<b>II. Other</b>	3%
<b>C. Other machine tools :</b>	
<b>I. Lathes :</b>	
<b>a) Automated by coded information</b>	8%
<b>b) Other</b>	7%
<b>II. Boring machines :</b>	
<b>a) Automated by coded information</b>	6%
<b>b) Other</b>	3%
<b>III. Planing machines :</b>	
<b>a) Automated by coded information</b>	8%
<b>b) Other</b>	7%
<b>IV. Shaping machines, sawing machines and cutting-off machines, broaching machines and slotting machines :</b>	
<b>a) Automated by coded information</b>	5%
<b>b) Other</b>	2-5%
<b>V. Milling machines and drilling machines :</b>	
<b>a) Automated by coded information</b>	10%
<b>b) Other</b>	8%

84.45

Section XVI

Tariff Heading	Full Rate of Duty
<b>84.45 C.—continued</b>	
<b>VI. Sharpening, trimming, grinding, honing and lapping, polishing or finishing machines and similar machines operating by means of grinding wheels, abrasives or polishing products :</b>	
a) Fitted with a micrometric adjusting system within the meaning of Additional Note 2 to this Chapter :	
1. Automated by coded information	8%
2. Other	7%
b) Other :	
1. Automated by coded information	3%
2. Other	2.5%
<b>VII. Jig boring machines :</b>	
a) Automated by coded information	5%
b) Other	2.5%
<b>VIII. Gear-cutting machines :</b>	
a) For cutting cylindrical gears :	
1. Automated by coded information	8%
2. Other	7%
b) For cutting other gears :	
1. Automated by coded information	5%
2. Other	4.5%
<b>IX. Presses, other than those falling within subheadings 84.45 C.X and C.XI :</b>	
a) Automated by coded information	10%
b) Other	8%
<b>X. Bending, forming, folding, flattening, shearing, punching and notching machines :</b>	
a) Automated by coded information	6%
b) Other	3%
<b>XI. Forging machines and stamping machines :</b>	
a) Automated by coded information	6%
b) Other	3%
<b>XII. Other</b>	7%

## Section XVI

84.46-84.54

Tariff Heading	Full Rate of Duty	
84.46 MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ABSESTOS-CEMENT AND LIKE MINERAL MATERIALS OR FOR WORKING GLASS IN THE COLD, OTHER THAN MACHINES FALLING WITHIN HEADING NO. 84.49	5%	
84.47 MACHINE-TOOLS FOR WORKING WOOD, CORK, BONE, EBONITE (VULCANITE), HARD ARTIFICIAL PLASTIC MATERIALS OR OTHER HARD CARVING MATERIALS, OTHER THAN MACHINES FALLING WITHIN HEADING NO. 84.49	9%	
84.48 ACCESSORIES AND PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES FALLING WITHIN HEADINGS NOS. 84.45 TO 84.47, INCLUDING WORK AND TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER APPLIANCES FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL OR MACHINE-TOOL FOR WORKING IN THE HAND	3-5%	
84.49 TOOLS FOR WORKING IN THE HAND, PNEUMATIC OR WITH SELF-CONTAINED NON-ELECTRIC MOTOR	6-5%	
84.50 GAS-OPERATED WELDING, BRAZING, CUTTING AND SURFACE TEMPERING APPLIANCES	5%	
84.51 TYPEWRITERS, OTHER THAN TYPEWRITERS INCORPORATING CALCULATING MECHANISMS; CHEQUE-WRITING MACHINES:		
A. Typewriters	6-5%	
B. Cheque-writing machines	5%	
84.52 CALCULATING MACHINES; ACCOUNTING MACHINES, CASH REGISTERS, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE:		
A. Electronic calculating machines	14%	
B. Other	5-5%	
84.53 AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED	7%	
84.54 OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, COIN-SORTING MACHINES, COIN-COUNTING AND WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING AND STAPLING MACHINES):		
A. Addressing machines and address plate embossing machines	6-5%	
B. Other	6%	

Tariff Heading	Full Rate of Duty
<b>84.55 PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF A KIND FALLING WITHIN HEADING No. 84.51, 84.52, 84.53 or 84.54:</b>	
A. Address plates	7%
B. Parts and accessories for electronic calculating machines falling within subheading 84.52A.	10.5%
C. Other	6%
<b>84.56 MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING OR MIXING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER AND PASTE) FORM; MACHINERY FOR AGGLOMERATING, MOULDING OR SHAPING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND</b>	5%
<b>84.57 GLASS-WORKING MACHINES (OTHER THAN MACHINES FOR WORKING GLASS IN THE COLD); MACHINES FOR ASSEMBLING ELECTRIC FILAMENT AND DISCHARGE LAMPS AND ELECTRONIC AND SIMILAR TUBES AND VALVES:</b>	
A. Glass-working machines (other than machines for working glass in the cold)	4.5%
B. Machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	5%
<b>84.58 AUTOMATIC VENDING MACHINES (FOR EXAMPLE, STAMP, CIGARETTE, CHOCOLATE AND FOOD MACHINES), NOT BEING GAMES OF SKILL OR CHANCE</b>	5%
<b>84.59 MACHINES AND MECHANICAL APPLIANCES, HAVING INDIVIDUAL FUNCTIONS, NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER:</b>	
A. For the manufacture of the products mentioned in subheading 28.51A. (EURATOM)	5.5%
B. Nuclear reactors (EURATOM)	10%
C. Specially designed for the recycling of irradiated nuclear fuels (for example, sintering of radio-active metal oxides, sheathing) (EURATOM)	5.5%
D. Rope or cable making machinery, including electric wire and cable making machines:	
I. Stranding, twisting, cabling and similar machines and appliances	5%
II. Other machines and appliances (for example, reinforcing, taping, insulating and the like for the preparation, coating, finishing of ropes and cables)	7%
E. Other	6%

## Section XVI

84.60-84.65

Tariff Heading	Full Rate of Duty	
84.60 MOULDING BOXES FOR METAL FOUNDRY ; MOULDS OF A TYPE USED FOR METAL (OTHER THAN INGOT MOULDS), FOR METAL CARBIDES, FOR GLASS, FOR MINERAL MATERIALS (FOR EXAMPLE, CERAMIC PASTES, CONCRETE OR CEMENT) OR FOR RUBBER OR ARTIFICIAL PLASTIC MATERIALS	5%	
84.61 TAPS, COCKS, VALVES AND SIMILAR APPLI- ANCES, FOR PIPES, BOILER SHELLS, TANKS, VATS AND THE LIKE, INCLUDING PRESSURE REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES :		
A. Pressure reducing valves	6%	
B. Other	6.5%	
84.62 BALL, ROLLER OR NEEDLE ROLLER BEARINGS	9%	
84.63 TRANSMISSION SHAFTS, CRANKS, BEARING HOUSINGS, PLAIN SHAFT BEARINGS, GEARS AND GEARING (INCLUDING FRICTION GEARS AND GEAR-BOXES AND OTHER VARIABLE SPEED GEARS), FLYWHEELS, PULLEYS AND PULLEY BLOCKS, CLUTCHES AND SHAFT COUPLINGS	7%	
84.64 GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL (FOR EXAMPLE, ASBESTOS, FELT AND PAPER- BOARD) OR OF LAMINATED METAL FOIL ; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, FOR ENGINES, PIPES, TUBES AND THE LIKE, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS	5-5%	
84.65 MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES AND NOT FALLING WITHIN ANY OTHER HEADING IN THIS CHAPTER :		
A. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25mm	4.5%	
B. Other	6%	

## Chapter 85

## ELECTRICAL MACHINERY AND EQUIPMENT; PARTS THEREOF

## NOTES

1. This Chapter does not cover :
- Electrically warmed blankets, bed pads, foot-muffs and the like ; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person ;
  - Articles of glass of heading No. 70.11 ; or
  - Electrically heated furniture of Chapter 94.
2. Heading No. 85.01 is to be taken not to apply to goods described in heading No. 85.08, 85.09 or 85.21, other than metal tank mercury arc rectifiers which remain classified in heading No. 85.01.
3. Heading No. 85.06 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes :
- Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight ;
  - Other machines provided the weight of such other machines does not exceed 20 kg.
- The heading does not, however, apply to dish washing machines (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 84.40), roller and other ironing machines (heading No. 84.16 or 84.40), sewing machines (heading No. 84.41) or to electro-thermic appliances (heading No. 85.12).
4. For the purposes of heading No. 85.19, "printed circuits" are to be taken to be circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).
- The term "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.
- Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.21.
5. For the purposes of heading No. 85.21 :
- "Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field ;
  - "Electronic microcircuits" are to be taken to be :
    - Microassemblies of the "fagot" module, moulded module, micromodule and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and interconnected ;
    - Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated ;
    - Hybrid integrated circuits in which passive and active elements, some obtained by thin- or thick-film technology (resistors, capacitors, interconnections, etc.), others by semi-conductor technology (diodes, transistors, monolithic integrated circuits, etc.), are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include miniaturised discrete components.
- For the classification of the articles defined in this Note, heading No. 85.21 shall take precedence over any other heading in the Tariff which might cover them by reference to, in particular, their function.

Tariff Heading	Full Rate of Duty
<b>85.01 ELECTRICAL GOODS OF THE FOLLOWING DESCRIPTIONS : GENERATORS, MOTORS, CONVERTERS (ROTARY OR STATIC), TRANSFORMERS, RECTIFIERS AND RECTIFYING APPARATUS, INDUCTORS :</b>	
<b>A. Generators, motors (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters :</b>	
I. Synchronous motors of an output of not more than 18 watts	8.5%
II. Other	5%
<b>B. Transformers, static converters, rectifiers and rectifying apparatus ; inductors</b>	6.5%
<b>C. Parts</b>	6%
<b>85.02 ELECTRO-MAGNETS ; PERMANENT MAGNETS AND ARTICLES OF SPECIAL MATERIALS FOR PERMANENT MAGNETS, BEING BLANKS OF SUCH MAGNETS ; ELECTRO-MAGNETIC AND PERMANENT MAGNET CHUCKS, CLAMPS, VICES AND SIMILAR WORK HOLDERS ; ELECTRO-MAGNETIC CLUTCHES AND COUPLINGS ; ELECTRO-MAGNETIC BRAKES ; ELECTRO-MAGNETIC LIFTING HEADS</b>	6%

## Section XVI

85.03-85.09

Tariff Heading	Full Rate of Duty
<b>85.03 PRIMARY CELLS AND PRIMARY BATTERIES</b>	20%
<b>85.04 ELECTRIC ACCUMULATORS :</b>	
<b>A. Lead-acid accumulators</b>	10%
<b>B. Other</b>	7-5%
<b>C. Parts :</b>	
<b>I. Wooden separators</b>	4%
<b>II. Other</b>	8-5%
<b>85.05 TOOLS FOR WORKING IN THE HAND, WITH SELF-CONTAINED ELECTRIC MOTOR</b>	7%
<b>85.06 ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR</b>	7-5%
<b>85.07 SHAVERS AND HAIR CLIPPERS, WITH SELF-CONTAINED ELECTRIC MOTOR :</b>	
<b>A. Shavers</b>	6-5%
<b>B. Hair clippers</b>	5-5%
<b>85.08 ELECTRICAL STARTING AND IGNITION EQUIPMENT FOR INTERNAL COMBUSTION ENGINES (INCLUDING IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, STARTER MOTORS, SPARKING PLUGS AND GLOW PLUGS) ; GENERATORS (DYNAMOS AND ALTERNATORS) AND CUT-OUTS FOR USE IN CONJUNCTION WITH SUCH ENGINES :</b>	
<b>A. Starter motors, generators and cut-outs</b>	8-5%
<b>B. Ignition magnetos, including magneto-dynamos and magnetic flywheels</b>	7%
<b>C. Glow plugs</b>	10-5%
<b>D. Other</b>	9%
<b>85.09 ELECTRICAL LIGHTING AND SIGNALLING EQUIPMENT AND ELECTRICAL WIND-SCREEN WIPERS, DEFROSTERS AND DEMISTERS, FOR CYCLES OR MOTOR VEHICLES :</b>	
<b>A. Lighting equipment, other than equipment of heading No. 85.08</b>	7%
<b>B. Sound signalling equipment</b>	8-5%
<b>C. Other</b>	9%

85.10-85.14

Section XVI

Tariff Heading	Full Rate of Duty
<b>85.10 PORTABLE ELECTRIC BATTERY AND MAGNETO LAMPS, OTHER THAN LAMPS FALLING WITHIN HEADING NO. 85.09 :</b>	
<b>A. Miners' safety lamps</b>	7.5%
<b>B. Other</b>	13%
<b>85.11 INDUSTRIAL AND LABORATORY ELECTRIC FURNACES, OVENS AND INDUCTION AND DIELECTRIC HEATING EQUIPMENT; ELECTRIC WELDING, BRAZING AND SOLDERING MACHINES AND APPARATUS AND SIMILAR ELECTRIC MACHINES AND APPARATUS FOR CUTTING :</b>	
<b>A. Furnaces, ovens, induction and dielectric heating equipment :</b>	
<b>i. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM)</b>	5.5%
<b>ii. Other</b>	5.5%
<b>B. Electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting, for any material</b>	7.5%
<b>85.12 ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SOIL HEATING APPARATUS AND ELECTRIC SPACE HEATING APPARATUS; ELECTRIC HAIR DRESSING APPLIANCES (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND ELECTRIC SMOOTHING IRONS; ELECTRO-THERMIC DOMESTIC APPLIANCES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF CARBON :</b>	
<b>A. Electric instantaneous or storage water heaters and immersion heaters</b>	8%
<b>B. Electric soil heating apparatus and electric space heating apparatus</b>	8.5%
<b>C. Electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters)</b>	9.5%
<b>D. Electric smoothing irons</b>	11.5%
<b>E. Electro-thermic domestic appliances</b>	7.5%
<b>F. Electric heating resistors</b>	7%
<b>85.13 ELECTRICAL LINE TELEPHONIC AND TELEGRAPHIC APPARATUS (INCLUDING SUCH APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS) :</b>	
<b>A. Apparatus for carrier-current line systems</b>	6.5%
<b>B. Other</b>	7.5%
<b>85.14 MICROPHONES AND STANDS THEREFOR; LOUSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS</b>	7%

## Section XVI

85.15-85.19

Tariff Heading	Full Rate of Duty	
<b>85.15 RADIOTELEGRAPHIC AND RADIOTELEPHONIC TRANSMISSION AND RECEPTION APPARATUS ; RADIO-BROADCASTING AND TELEVISION TRANSMISSION AND RECEPTION APPARATUS (INCLUDING RECEIVERS INCORPORATING SOUND RECORDERS OR REPRODUCERS) AND TELEVISION CAMERAS ; RADIO NAVIGATIONAL AID APPARATUS, RADAR APPARATUS AND RADIO REMOTE CONTROL APPARATUS :</b>		
<b>A. Radiotelegraphic and radiotelephonic transmission and reception apparatus ; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras :</b>		
<b>I. Transmitters</b>	7%	
<b>II. Transmitter-receivers</b>	11%	
<b>III. Receivers, whether or not combined with a sound recorder or reproducer</b>	14%	
<b>IV. Television cameras</b>	7%	
<b>B. Other apparatus</b>	10%	
<b>C. Parts of the goods of subheadings A and B above :</b>		
<b>I. Cabinets and cases :</b>		
<b>a) Of wood</b>	6.5%	
<b>b) Of other materials</b>	8%	
<b>II. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25mm</b>	9%	
<b>III. Other</b>	13%	
<b>85.16 ELECTRIC TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, ROADS OR INLAND WATERWAYS AND EQUIPMENT USED FOR SIMILAR PURPOSES IN PORT INSTALLATIONS OR UPON AIRFIELDS</b>	6%	
<b>85.17 ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (SUCH AS BELLS, SIRENS, INDICATOR PANELS, BURGLAR AND FIRE ALARMS), OTHER THAN THOSE OF HEADING NO. 85.09 OR 85.16</b>	6%	
<b>85.18 ELECTRICAL CAPACITORS, FIXED OR VARIABLE</b>	7%	
<b>85.19 ELECTRICAL APPARATUS FOR MAKING AND BREAKING ELECTRICAL CIRCUITS, FOR THE PROTECTION OF ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, LIGHTNING ARRESTERS, SURGE SUPPRESSORS, PLUGS, LAMP-HOLDERS AND JUNCTION BOXES) ; RESISTORS, FIXED OR VARIABLE (INCLUDING POTENTIOMETERS), OTHER THAN HEATING RESISTORS ; PRINTED CIRCUITS ; SWITCHBOARDS (OTHER THAN TELEPHONE SWITCHBOARDS) AND CONTROL PANELS :</b>		
<b>A. Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits</b>	6.5%	

Tariff Heading	Full Rate of Duty
85.19— <i>continued</i>	
B. Resistors, fixed or variable (including potentiometers), other than heating resistors	8%
C. Printed circuits	10%
D. Switchboards and control panels	5-5%
85.20 ELECTRIC FILAMENT LAMPS AND ELECTRIC DISCHARGE LAMPS (INCLUDING INFRA-RED AND ULTRA-VIOLET LAMPS); ARC-LAMPS; ELECTRICALLY IGNITED PHOTOGRAPHIC FLASHBULBS:	
A. Filament lamps for lighting	6%
B. Other	7%
C. Parts	7-5%
85.21 THERMIONIC, COLD CATHODE AND PHOTO-CATHODE VALVES AND TUBES (INCLUDING VAPOUR OR GAS FILLED VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES AND MERCURY ARC RECTIFYING VALVES AND TUBES); PHOTOCELLS; MOUNTED PIEZO-ELECTRIC CRYSTALS; DIODES, TRANSISTORS AND SIMILAR SEMI-CONDUCTOR DEVICES; ELECTRONIC MICRO-CIRCUITS:	
A. Valves and tubes:	
I. Rectifying valves and tubes	8%
II. Television camera tubes; image converter or intensifier tubes; photomultipliers	7%
III. Cathode-ray tubes for television sets	15%
IV. Phototubes (photoemissive cells)	6-5%
V. Other	7-5%
B. Photocells, including photo transistors	6-5%
C. Mounted piezo-electric crystals	8%
D. Diodes, transistors and similar semi-conductor devices; electronic microcircuits:	
I. Wafers not yet cut into chips	9%
II. Other	17%
E. Parts	9%
85.22 ELECTRICAL APPLIANCES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER:	
A. For the manufacture of the products mentioned in subheading 28.51 A. (EURATOM)	5-5%
B. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM)	5-5%
C. Other	8%

## Section XVI

85.23-85.28

Tariff Heading	Full Rate of Duty
85.23 INSULATED (INCLUDING ENAMELLED OR ANODISED) ELECTRIC WIRE, CABLE, BARS, STRIP AND THE LIKE (INCLUDING CO-AXIAL CABLE), WHETHER OR NOT FITTED WITH CONNECTORS	11%
85.24 CARBON BRUSHES, ARC-LAMP CARBONS, BATTERY CARBONS, CARBON ELECTRODES AND OTHER CARBON ARTICLES OF A KIND USED FOR ELECTRICAL PURPOSES:	
A. Electrodes for electrolysis installations	9%
B. Heating resistors, other than those falling within heading No. 85.12	5-5%
C. Other	8%
85.25 INSULATORS OF ANY MATERIAL:	
A. Of ceramic materials	10% with a minimum of 15UA per 100 kg gross, the duty not to exceed 19%*
B. Of artificial plastic materials or of glass fibre	15%
C. Of other materials	10%
85.26 INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, BUT NOT INCLUDING INSULATORS FALLING WITHIN HEADING NO. 85.25:	
A. Of ceramic materials or of glass	12%
B. Of hardened rubber or of bituminous materials	7%
C. Of artificial plastic materials	14%
D. Of other materials	10%
85.27 ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL	7%
85.28 ELECTRICAL PARTS OF MACHINERY AND APPARATUS, NOT BEING GOODS FALLING WITHIN ANY OF THE PRECEDING HEADINGS OF THIS CHAPTER	5-5%

\* The 19% ad valorem ceiling shall only apply to insulators of a value of more than 60UA per 100kg gross.

## Section XVII

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

## NOTES

1. This Section does not cover articles falling within heading No. 97.01, 97.03 or 97.08, or bobsleighs, toboggans and the like falling within heading No. 97.06.
2. Throughout this Section the expressions "parts" and "parts and accessories" are to be taken not to apply to the following articles, whether or not they are identifiable as for the goods of this Section:
  - a) Joints, washers and the like (classified according to their constituent material or in heading No. 84.64);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
  - (c) Articles falling within Chapter 82 (tools);
  - (d) Articles falling within heading No. 83.11;
  - (e) Machines and mechanical appliances and other articles falling within headings Nos. 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63;
  - (f) Electrical machinery and equipment (Chapter 85);
  - (g) Articles falling within Chapter 90;
  - (h) Clocks (Chapter 91);
  - (i) Arms (Chapter 93);
  - (k) Brushes of a kind used as parts of vehicles (heading No. 96.02).
3. References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
  - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
  - (b) In Chapter 87 if designed to travel over land or over both land and water;
  - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles falling within the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and traffic control equipment for hovertrain transport systems as traffic control equipment for railways.

## ADDITIONAL NOTES

1. Subject to the provisions of Additional Note 3 to Chapter 89, tools and articles necessary for the maintenance or repair of vehicles, aircraft or vessels are to be classified with those vehicles, aircraft or vessels if imported with them. Other accessories imported with vehicles, aircraft or vessels are also to be classified therewith if they form part of the normal equipment of the vehicles, aircraft or vessels and are normally sold with them.
2. The provisions of Interpretative Rule 2(a) are also applicable, at the request of the declarant and subject to conditions stipulated by the competent authorities, to goods falling within heading Nos. 86.10, 88.05, 89.03 and 89.05 imported in split consignments.

## Chapter 86

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

## NOTES

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

## Section XVII

86.01-86.08

Tariff Heading	Full Rate of Duty
86.01 STEAM RAIL LOCOMOTIVES AND TENDERS	6-5%
86.02 ELECTRIC RAIL LOCOMOTIVES, BATTERY OPERATED OR POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY	7%
86.03 OTHER RAIL LOCOMOTIVES	5%
86.04 MECHANICALLY PROPELLED RAILWAY AND TRAMWAY COACHES, VANS AND TRUCKS, AND MECHANICALLY PROPELLED TRACK INSPECTION TROLLEYS :	
A. Electric railway and tramway coaches, vans and trucks (powered from an external source of electricity)	7%
B. Other	6-5%
86.05 RAILWAY AND TRAMWAY PASSENGER COACHES AND LUGGAGE VANS ; HOSPITAL COACHES, PRISON COACHES, TESTING COACHES, TRAVELING POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY COACHES	5%
86.06 RAILWAY AND TRAMWAY ROLLING-STOCK, THE FOLLOWING : WORKSHOPS, CRANES AND OTHER SERVICE VEHICLES	5%
86.07 RAILWAY AND TRAMWAY GOODS VANS, GOODS WAGONS AND TRUCKS :	
A. Specially designed for the transport of highly radioactive material (EURATOM)	5%
B. Other	5-5%
86.08 CONTAINERS SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT :	
A. Containers with an anti-radiation lead covering, for the transport of radio-active materials (EURATOM)	5%
B. Other	6%

86.09-86.10

Section XVII

Tariff Heading	Full Rate of Duty
<b>86.09 PARTS OF RAILWAY AND TRAMWAY LOCOMOTIVES AND ROLLING-STOCK :</b>	
A. Bogies, bissel-bogies and the like, and parts thereof	5%
B. Brakes and parts thereof	4.5%
C. Axles, assembled or not ; wheels and parts thereof	6%
D. Axle-boxes and parts thereof	7.5%
E. Other	5.5%
<b>86.10 RAILWAY AND TRAMWAY TRACK FIXTURES AND FITTINGS ; MECHANICAL EQUIPMENT, NOT ELECTRICALLY POWERED, FOR SIGNALING TO OR CONTROLLING ROAD, RAIL OR OTHER VEHICLES, SHIPS OR AIRCRAFT ; PARTS OF THE FOREGOING FIXTURES, FITTINGS OR EQUIPMENT</b>	6%

## Chapter 87

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

## NOTES

1. For the purposes of this Chapter, tractors are deemed to be vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.
2. Motor chassis fitted with cabs are to be treated as falling within heading No. 87.02 and not within heading No. 87.04.
3. Headings Nos. 87.10 and 87.14 are to be taken not to apply to children's cycles which are not fitted with ball bearings nor to children's cycles which, though fitted with ball bearings, are not constructed in the normal form of adults' cycles. Such children's cycles are to be treated as falling within heading No. 97.01.

## Additional Note

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

Tariff Heading	Full Rate of Duty
<b>87.01 TRACTORS (OTHER THAN THOSE FALLING WITHIN HEADING NO. 87.07), WHETHER OR NOT FITTED WITH POWER TAKE-OFFS, WINCHES OR PULLEYS :</b>	
<b>A. Agricultural walking tractors, with either a spark ignition or a compression ignition engine, of a cylinder capacity of :</b>	
I. 1,000cc or less	6%
II. More than 1,000cc	9%
<b>B. Agricultural tractors (excluding walking tractors) and forestry tractors, wheeled</b>	18%
<b>C. Other :</b>	
I. Wheeled, for semi-trailers	20%
II. Other	14%
<b>87.02 MOTOR VEHICLES FOR THE TRANSPORT OF PERSONS, GOODS OR MATERIALS (INCLUDING SPORTS MOTOR VEHICLES, OTHER THAN THOSE OF HEADING NO. 87.09) :</b>	
<b>A. For the transport of persons, including vehicles designed for the transport of both passengers and goods :</b>	
I. With either a spark ignition or a compression ignition engine :	
a) Motor coaches and buses with either a spark ignition engine of a cylinder capacity of 2,800cc or more or a compression ignition engine of a cylinder capacity of 2,500cc or more	22%
b) Other	11%
II. With other engines	12.5%
<b>B. For the transport of goods or materials :</b>	
I. Motor lorries specially designed for the transport of highly radio-active materials (EURATOM)	6%

Tariff Heading	Full Rate of Duty
87.02 B.—continued	
ii. Other :	
a) With either a spark ignition or a compression ignition engine :	
1. Motor lorries with either a spark ignition engine of a cylinder capacity of 2,800cc or more or a compression ignition engine of a cylinder capacity of 2,500cc or more :	
aa) Dumpers of a cylinder capacity :	
11. Of less than 10,000cc	17%
22. Of 10,000cc or more	20%
bb) Other	22%
2. Other	11%
b) With other engines	10%
87.03 SPECIAL PURPOSE MOTOR LORRIES AND VANS (SUCH AS BREAKDOWN LORRIES, FIRE-ENGINES, FIRE-ESCAPES, ROAD SWEEPER LORRIES, SNOW-PLOUGHS, SPRAYING LORRIES, CRANE LORRIES, SEARCHLIGHT LORRIES, MOBILE WORKSHOPS AND MOBILE RADIOLOGICAL UNITS), BUT NOT INCLUDING THE MOTOR VEHICLES OF HEADING NO. 87.02	10%
87.04 CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES FALLING WITHIN HEADING NO. 87.01, 87.02 OR 87.03 :	
A. Chassis for tractors falling within subheading 87.01B. or C.; chassis for motor vehicles falling within heading No. 87.02, fitted with either a spark ignition engine of a cylinder capacity of 2,800cc or more or a compression ignition engine of a cylinder capacity of 2,500cc or more	22%
B. Other	11%
87.05 BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES FALLING WITHIN HEADING NO. 87.01, 87.02 OR 87.03 :	
*A. For the industrial assembly of : Agricultural walking tractors falling within subheading 87.01 A., Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with either a spark ignition engine of a cylinder capacity of less than 2,800cc or a compression ignition engine of a cylinder capacity of less than 2,500cc, Special purpose motor lorries and vans of heading No. 87.03	12%
B. Other	20%

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

## Section XVII

87.06-87.10

Tariff Heading	Full Rate of Duty
<b>87.06 PARTS AND ACCESSORIES OF THE MOTOR VEHICLES FALLING WITHIN HEADING NO. 87.01, 87.02 OR 87.03 :</b>	
* A. For the industrial assembly of : Agricultural walking tractors falling within subheading 87.01 A., Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with either a spark ignition engine of a cylinder capacity of less than 2,800cc or a compression ignition engine of a cylinder capacity of less than 2,500cc, Special purpose motor lorries and vans of heading No. 87.03	7%
B. Other :	
I. Wheel centres in star form, cast in one piece, of iron or steel	7%
II. Other	12%
<b>87.07 WORKS TRUCKS, MECHANICALLY PROPELLED, OF THE TYPES USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OR HANDLING OF GOODS (FOR EXAMPLE, PLATFORM TRUCKS, FORK-LIFT TRUCKS AND STRADDLE CARRIERS); TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS OF THE FOREGOING VEHICLES :</b>	
A. Trucks specially designed for the transport of highly radio-active materials (EURATOM)	5%
B. Straddle carriers	7-5%
C. Other trucks ; tractors :	
I. Fitted with self-actuated lifting equipment	7%
II. Other	9-5%
D. Parts	8%
<b>87.08 TANKS AND OTHER ARMoured FIGHTING VEHICLES, MOTORISED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES :</b>	
A. Tanks and parts thereof	4-5%
B. Other armoured fighting vehicles and parts thereof	5%
<b>87.09 MOTOR-CYCLES, AUTO-CYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS ; SIDE-CARS OF ALL KINDS</b>	10-5%
<b>87.10 CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED</b>	17%

\* Goods entered under this subheading are subject to such special control procedures as the Insular Customs authorities may specify.

87.11-87.14

Section XVII

Tariff Heading	Full Rate of Duty
87.11 INVALID CARRIAGES, FITTED WITH MEANS OF MECHANICAL PROPULSION (MOTORISED OR NOT)	8.5%
87.12 PARTS AND ACCESSORIES OF ARTICLES FALLING WITHIN HEADING NO. 87.09, 87.10 OR 87.11 :	
A. Of motor-cycles	9.5%
B. Other	8%
87.13 BABY CARRIAGES AND INVALID CARRIAGES (OTHER THAN MOTORISED OR OTHERWISE MECHANICALLY PROPELLED) AND PARTS THEREOF	7%
87.14 OTHER VEHICLES (INCLUDING TRAILERS), NOT MECHANICALLY PROPELLED, AND PARTS THEREOF :	
A. Animal-drawn vehicles	7%
B. Trailers and semi-trailers :	
I. Specially designed for the transport of highly radioactive materials (EURATOM)	8%
II. Other	8%
C. Other vehicles :	
I. Specially designed for the transport of highly radioactive materials (EURATOM)	5%
II. Other	5.5%
D. Parts	6%

## Chapter 88

**AIRCRAFT AND PARTS THEREOF; PARACHUTES; CATAPULTS AND SIMILAR AIRCRAFT LAUNCHING GEAR; GROUND FLYING TRAINERS**

## ADDITIONAL NOTE

For the purpose of subheading 88.02 B., the expression "unladen weight" shall mean the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment except permanently-fitted items of equipment.

Tariff Heading	Full Rate of Duty
<b>88.01 BALLOONS AND AIRSHIPS</b>	9%
<b>88.02 FLYING MACHINES, GLIDERS AND KITES; ROTOCHUTES:</b>	
<b>A. Not mechanically propelled</b>	7%
<b>B. Mechanically propelled:</b>	
<b>I. Helicopters of an unladen weight:</b>	
a) Not exceeding 2,000kg	15%
b) Exceeding 2,000kg	5%
<b>II. Other, of an unladen weight:</b>	
a) Not exceeding 2,000kg	12%
b) Exceeding 2,000kg but not exceeding 15,000kg	5-5%
c) Exceeding 15,000kg	5%
<b>88.03 PARTS OF GOODS FALLING IN HEADING NO. 88.01 OR 88.02:</b>	
<b>A. Of balloons or airships</b>	8-5%
<b>B. Other</b>	5%
<b>88.04 PARACHUTES AND PARTS THEREOF AND ACCESSORIES THERETO</b>	9%
<b>88.05 CATAPULTS AND SIMILAR AIRCRAFT LAUNCHING GEAR; GROUND FLYING TRAINERS; PARTS OF ANY OF THE FOREGOING ARTICLES:</b>	
<b>A. Catapults and similar aircraft launching gear; parts thereof</b>	8-5%
<b>B. Ground flying trainers; parts thereof</b>	5%

## Chapter 89

## SHIPS, BOATS AND FLOATING STRUCTURES

## NOTE

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

## ADDITIONAL NOTES

1. Subheadings 89.01B.1. and 89.02B.1. are to be taken to apply only to vessels, designed as sea-going, having a hull of an overall length (excluding any projecting parts) of not less than 12m. However, fishing boats and lifeboats, designed as sea-going, shall be considered as sea-going vessels regardless of their length.
2. Subheading 89.03A is to be taken to apply only to vessels and floating docks, designed as sea-going.
3. For the purposes of heading No. 89.04, the expression "Ships, boats and other vessels for breaking up" includes the following articles when imported in vessels for breaking up, on condition that they have formed part of the normal equipment of such vessels :
  - spare parts (such as propellers), whether or not in a new condition, provided that they are suitable for use solely on the vessels in which they are imported ;
  - movable articles (furniture, kitchen equipment, tableware, etc.) showing clear evidence of use.

Tariff Heading	Full Rate of Duty
<b>89.01 SHIPS, BOATS AND OTHER VESSELS NOT FALLING WITHIN ANY OF THE FOLLOWING HEADINGS OF THIS CHAPTER :</b>	
<b>A. Warships</b>	Free
<b>B. Other :</b>	
I. Sea-going vessels	Free
II. Other :	
a) Weighing 100kg or less each	5%
b) Other	3%
<b>89.02 VESSELS SPECIALLY DESIGNED FOR TOWING (TUGS) OR PUSHING OTHER VESSELS :</b>	
<b>A. Tugs</b>	Free
<b>B. Pusher craft :</b>	
I. Sea-going	Free
II. Other	3%
<b>89.03 LIGHT-VESSELS, FIRE-FLOATS, DREDGERS OF ALL KINDS, FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION ; FLOATING DOCKS :</b>	
<b>A. Sea-going</b>	Free
<b>B. Other</b>	4%
<b>*89.04 SHIPS, BOATS AND OTHER VESSELS FOR BREAKING UP</b>	Free
<b>89.05 FLOATING STRUCTURES OTHER THAN VESSELS (FOR EXAMPLE, COFFER-DAMS, LANDING STAGES, BUOYS AND BEACONS)</b>	7%

\* Goods entered under this heading are subject to such special control procedures as the Insular Customs authorities may specify.

## Section XVIII

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

## Chapter 90

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

## NOTES

1. This Chapter does not cover :
  - (a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40.14, of leather or of composition leather, falling within heading No. 42.04, or of textile material (heading No. 59.17);
  - (b) Refractory goods of heading No. 69.03; laboratory, chemical or industrial wares of heading No. 69.09;
  - (c) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.12 or Chapter 71;
  - (d) Goods falling within heading No. 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18;
  - (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
  - (f) Pumps incorporating measuring devices, of heading No. 84.10; weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84.20); lifting and handling machinery of heading No. 84.22; fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); valves and other appliances of heading No. 84.61;
  - (g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No. 85.09, and radio navigational aid or radar apparatus of heading No. 85.15;
  - (h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.11); magnetic sound-heads (heading No. 92.13);
  - (i) Articles of Chapter 97;
  - (j) Capacity measures, which are to be classified according to the material of which they are made; or
  - (k) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).
2. Subject to Note 1 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any heading of this Chapter are to be classified as follows :
  - (a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (other than headings Nos. 84.85 and 85.28) are to be classified in that heading;
  - (b) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.
3. Heading No. 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter; such telescopic sights and telescopes are to be classified in heading No. 90.13.
4. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.16, are to be classified in heading No. 90.16.
5. Heading No. 90.28 is to be taken to apply, and apply only, to:
  - (a) Instruments or apparatus for measuring or checking electrical quantities;
  - (b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;
  - (c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations; and
  - (d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.
6. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

## ADDITIONAL NOTE

The expression "electronic instruments and apparatus" in subheading 90.28 A, means instruments and apparatus which incorporate one or more articles of heading No. 85.21; but for the purposes of the foregoing, no account shall be taken of articles of heading No. 85.21 which have solely the function of rectifying current or which are included in the power pack of instruments or apparatus.

90.01-90.09

Section XVIII

Tariff Heading	Full Rate of Duty
90.01 LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED; SHEETS OR PLATES, OF POLARISING MATERIAL:	
A. Lenses, prisms, mirrors and other optical elements	14%
B. Sheets or plates of polarising material	9%
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	14%
90.03 FRAMES AND MOUNTINGS, AND PARTS THEREOF, FOR SPECTACLES, PINCE-NEZ, LORGNETTES, GOGGLES AND THE LIKE	7-5%
90.04 SPECTACLES, PINCE-NEZ, LORGNETTES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER	9-5%
90.05 REFRACTING TELESCOPES (MONOCULAR AND BINOCULAR), PRISMATIC OR NOT	13%
90.06 ASTRONOMICAL INSTRUMENTS (FOR EXAMPLE, REFLECTING TELESCOPES, TRANSIT INSTRUMENTS AND EQUATORIAL TELESCOPES), AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY	12%
90.07 PHOTOGRAPHIC CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS:	
A. Photographic cameras	13%
B. Photographic flashlight apparatus	8%
90.08 CINEMATOGRAPHIC CAMERAS, PROJECTORS, SOUND RECORDERS AND SOUND REPRODUCERS BUT NOT INCLUDING RE-RECORDERS OR FILM EDITING APPARATUS; ANY COMBINATION OF THESE ARTICLES:	
A. Cameras and sound recorders, combined or not	10%
B. Projectors and sound reproducers, combined or not	11%
90.09 IMAGE PROJECTORS (OTHER THAN CINEMATOGRAPHIC PROJECTORS); PHOTOGRAPHIC (EXCEPT CINEMATOGRAPHIC) ENLARGERS AND REDUCERS	10-5%

## Section XVIII

90.10-90.16

Tariff Heading	Full Rate of Duty	
90.10 APPARATUS AND EQUIPMENT OF A KIND USED IN PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES, NOT FALLING WITHIN ANY OTHER HEADING IN THIS CHAPTER; PHOTO-COPYING APPARATUS (WHETHER INCORPORATING AN OPTICAL SYSTEM OR OF THE CONTACT TYPE) AND THERMO-COPYING APPARATUS; SCREENS FOR PROJECTORS:		
A. Photo-copying apparatus incorporating an optical system	13%	
B. Thermo-copying apparatus	6%	
C. Other	7%	
90.11 MICROSCOPES AND DIFFRACTION APPARATUS, ELECTRON AND PROTON	9%	
90.12 COMPOUND OPTICAL MICROSCOPES, WHETHER OR NOT PROVIDED WITH MEANS FOR PHOTOGRAPHING OR PROJECTING THE IMAGE	10-5%	
90.13 OPTICAL APPLIANCES AND INSTRUMENTS (BUT NOT INCLUDING LIGHTING APPLIANCES OTHER THAN SEARCHLIGHTS OR SPOTLIGHTS), NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER	11%	
90.14 SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, NAVIGATIONAL, METEOROLOGICAL, HYDROLOGICAL AND GEOPHYSICAL INSTRUMENTS; COMPASSES; RANGEFINDERS:		
A. Compasses	10-5%	
B. Other	8-5%	
90.15 BALANCES OF A SENSITIVITY OF FIVE CENTIGRAMMES OR BETTER, WITH OR WITHOUT THEIR WEIGHTS	9%	
90.16 DRAWING, MARKING-OUT AND MATHEMATICAL CALCULATING INSTRUMENTS, DRAFTING MACHINES, PANTOGRAPHS, SLIDE RULES, DISC CALCULATORS AND THE LIKE; MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER (FOR EXAMPLE, MICROMETERS, CALLIPERS, GAUGES, MEASURING RODS, BALANCING MACHINES); PROFILE PROJECTORS:		
A. Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like	8%	
B. Measuring or checking instruments, appliances and machines; profile projectors	9%	

90.17-90.22

## Section XVIII

Tariff Heading	Full Rate of Duty
90.17 MEDICAL, DENTAL, SURGICAL AND VETERINARY INSTRUMENTS AND APPLIANCES (INCLUDING ELECTRO-MEDICAL APPARATUS AND OPHTHALMIC INSTRUMENTS)	8%
90.18 MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; ARTIFICIAL RESPIRATION, OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY OR SIMILAR APPARATUS; BREATHING APPLIANCES (INCLUDING GAS MASKS AND SIMILAR RESPIRATORS)	6-5%
90.19 ORTHOPAEDIC APPLIANCES, SURGICAL BELTS, TRUSSES AND THE LIKE; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL LIMBS, EYES, TEETH AND OTHER ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY:	
A. Artificial limbs, eyes, teeth and other artificial parts of the body:	
I. Artificial teeth and dental fittings	7%
II. Artificial eyes	5-5%
III. Other	10%
B. Hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:	
I. Hearing aids	5%
II. Other	8%
C. Other	9%
90.20 APPARATUS BASED ON THE USE OF X-RAYS OR OF THE RADIATIONS FROM RADIO-ACTIVE SUBSTANCES (INCLUDING RADIOGRAPHY AND RADIOTHERAPY APPARATUS); X-RAY GENERATORS; X-RAY TUBES; X-RAY SCREENS; X-RAY HIGH TENSION GENERATORS; X-RAY CONTROL PANELS AND DESKS; X-RAY EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE	6-5%
90.21 INSTRUMENTS, APPARATUS OR MODELS, DESIGNED SOLELY FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITION), UNSUITABLE FOR OTHER USES	5%
90.22 MACHINES AND APPLIANCES FOR TESTING MECHANICALLY THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY AND THE LIKE PROPERTIES OF INDUSTRIAL MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER OR PLASTICS)	6%

## Section XVIII

90.23-90.27

Tariff Heading	Full Rate of Duty
<b>90.23</b> HYDROMETERS AND SIMILAR INSTRUMENTS ; THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS, PSYCHROMETERS, RECORDING OR NOT ; ANY COMBINATION OF THESE INSTRUMENTS :	
A. Mercury or other liquid-filled thermometers, for direct reading	12%
B. Hygrometers and psychrometers	11%
C. Hydrometers and similar instruments, with or without thermometers ; optical pyrometers	10-5%
D. Other	7%
<b>90.24</b> INSTRUMENTS AND APPARATUS FOR MEASUR- ING, CHECKING OR AUTOMATICALLY CON- TROLLING THE FLOW, DEPTH, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES, OR FOR AUTOMATICALLY CONTROLLING TEM- PERATURE, (FOR EXAMPLE, PRESSURE GAUGES, THERMOSTATS, LEVEL GAUGES, FLOW METERS, HEAT METERS, AUTOMATIC OVEN-DRAUGHT REGULATORS), NOT BEING ARTICLES FALLING WITHIN HEADING No. 90.14 :	
A. Pressure gauges (manometers)	9%
B. Thermostats	9%
C. Other	9%
<b>90.25</b> INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (SUCH AS POLARI- METERS, REFRACTOMETERS, SPECTROMETERS, GAS ANALYSIS APPARATUS) ; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECK- ING VISCOSITY, POROSITY, EXPANSION, SUR- FACE TENSION OR THE LIKE (SUCH AS VISCO- METERS, POROSIMETERS, EXPANSION METERS) ; INSTRUMENTS AND APPARATUS FOR MEASUR- ING OR CHECKING QUANTITIES OF HEAT, LIGHT OR SOUND (SUCH AS PHOTOMETERS (INCLUDING EXPOSURE METERS), CALORI- METERS) ; MICROTOMES	10%
<b>90.26</b> GAS, LIQUID AND ELECTRICITY SUPPLY OR PRODUCTION METERS ; CALIBRATING METERS THEREFOR	9%
<b>90.27</b> REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE, SPEED INDI- CATORS (INCLUDING MAGNETIC SPEED INDI- CATORS) AND TACHOMETERS (OTHER THAN ARTICLES FALLING WITHIN HEADING No. 90.14) ; STROBOSCOPES :	
A. Revolution counters, production counters, taximeters and other counters	6-5%
B. Speed indicators and tachometers	9%
C. Stroboscopes	8-5%

90.28-90.29

Section XVIII

Tariff Heading	Full Rate of Duty	
<b>90.28 ELECTRICAL MEASURING, CHECKING, ANALYSING OR AUTOMATICALLY CONTROLLING INSTRUMENTS AND APPARATUS :</b>		
<b>A. Electronic instruments and apparatus</b>	13%	
<b>B. Other</b>	6.5%	
<b>90.29 PARTS OR ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH ONE OR MORE OF THE ARTICLES FALLING WITHIN HEADING No. 90.23, 90.24, 90.26, 90.27 or 90.28 :</b>		
<b>A. Parts or accessories suitable for use solely or principally with the electronic instruments or apparatus falling within subheading 90.28A</b>	13%	
<b>B. Other :</b>		
<b>i. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm</b>	6.5%	
<b>ii. Other</b>	7.5%	

## CLOCKS AND WATCHES AND PARTS THEREOF

## NOTES

1. For the purposes of headings Nos. 91.02 and 91.07, the expression "watch movements" means movements regulated by a balance-wheel and hairspring or by any other system capable of determining intervals of time, not exceeding 12 mm in thickness when measured with the plate, the bridges and any additional outer plates.
  2. Headings Nos. 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).
  3. This Chapter does not cover parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified in heading No. 39.07).
  4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.
  5. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.
- The Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock and watch springs are to be classified as clock or watch parts (heading No. 91.11).

Tariff Heading	Full Rate of Duty
91.01 POCKET-WATCHES, WRIST-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES	7.5% with minimum of 0.35UA each and maximum of 1.05UA each
91.02 CLOCKS WITH WATCH MOVEMENTS (EXCLUDING CLOCKS OF HEADING No. 91.03):	
A. Electric or electronic:	
I. With balance-wheel and hairspring	10.5%
II. Other	10%
B. Other	9%
91.03 INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE, FOR VEHICLES, AIRCRAFT OR VESSELS	9%
91.04 OTHER CLOCKS:	
A. Electric or electronic	10%
B. Other	9%
91.05 TIME OF DAY RECORDING APPARATUS; APPARATUS WITH CLOCK OR WATCH MOVEMENT (INCLUDING SECONDARY MOVEMENT) OR WITH SYNCHRONOUS MOTOR, FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME	10.5%
91.06 TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT (INCLUDING SECONDARY MOVEMENT) OR WITH SYNCHRONOUS MOTOR	10%
91.07 WATCH MOVEMENTS (INCLUDING STOP-WATCH MOVEMENTS), ASSEMBLED:	
A. With balance-wheel and hairspring	10% with minimum of 0.28UA each
B. Other	10%

91.08-91.11

Section XVIII

Tariff Heading	Full Rate of Duty
91.08 CLOCK MOVEMENTS, ASSEMBLED	10%
91.09 WATCH CASES AND PARTS OF WATCH CASES	6-5%
91.10 CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF	7-5%
91.11 OTHER CLOCK AND WATCH PARTS :	
A. Watchmakers' jewels (precious and semi-precious stones, natural, synthetic, reconstructed or imitation), neither mounted nor set	5-5%
B. Springs, including hairsprings	8-5%
C. Watch movements, unassembled :	
I. With balance-wheel and hairspring	10% with minimum of 0.28UA each
II. Other	10%
D. Clock movements, unassembled	10%
E. Rough watch movements	7-5%
F. Other	7-5%

## Chapter 92

**MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS;  
TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC;  
PARTS AND ACCESSORIES OF SUCH ARTICLES**

## NOTES

1. This Chapter does not cover :
- (a) Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
  - (c) Microphones, amplifiers, loudspeakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter; sound recorders or reproducers combined with a radio or television receiver (heading No. 85.15);
  - (d) Brushes (for cleaning musical instruments) falling within heading No. 96.02;
  - (e) Toy instruments (heading No. 97.03);
  - (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06); or
  - (g) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).
2. Bows and sticks and similar devices used in playing the musical instruments of headings Nos. 92.02 and 92.06 imported with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments. Perforated music rolls (heading No. 92.10) and gramophone records and the like (heading No. 92.12) imported with an instrument are to be treated as separate articles and not as forming a part of such instrument.
3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading	Full Rate of Duty
<b>92.01 PIANOS (INCLUDING AUTOMATIC PIANOS, WHETHER OR NOT WITH KEYBOARDS); HARP-SICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS; HARPS BUT NOT INCLUDING AEOLIAN HARPS:</b>	
<b>A. Pianos (including automatic pianos, whether or not with keyboards):</b>	
I. Upright pianos	9%
II. Other	10%
<b>B. Other</b>	7%
<b>92.02 OTHER STRING MUSICAL INSTRUMENTS</b>	10-5%
<b>92.03 PIPE AND REED ORGANS, INCLUDING HARMONIUMS AND THE LIKE</b>	8%
<b>92.04 ACCORDIONS, CONCERTINAS AND SIMILAR MUSICAL INSTRUMENTS; MOUTH ORGANS</b>	7-5%
<b>92.05 OTHER WIND MUSICAL INSTRUMENTS</b>	7%
<b>92.06 PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS)</b>	10-5%
<b>92.07 ELECTRO-MAGNETIC, ELECTROSTATIC, ELECTRONIC AND SIMILAR MUSICAL INSTRUMENTS (FOR EXAMPLE, PIANOS, ORGANS, ACCORDIONS)</b>	9-5%

92.08-92.12

Section XVIII

Tariff Heading	Full Rate of Duty
<p><b>92.08 MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER (FOR EXAMPLE, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MUSICAL BOXES, MUSICAL SAWS); MECHANICAL SINGING BIRDS; DECOY CALLS AND EFFECTS OF ALL KINDS; MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS (FOR EXAMPLE, WHISTLES AND BOAT-SWAINS' PIPES):</b></p> <p>A. Musical boxes</p> <p>B. Other</p>	<p>6%</p> <p>7%</p>
<p><b>92.09 MUSICAL INSTRUMENT STRINGS</b></p>	<p>7%</p>
<p><b>92.10 PARTS AND ACCESSORIES OF MUSICAL INSTRUMENTS (OTHER THAN STRINGS), INCLUDING PERFORATED MUSIC ROLLS AND MECHANISMS FOR MUSICAL BOXES; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS:</b></p> <p>A. Mechanisms for musical boxes</p> <p>B. Other</p>	<p>4%</p> <p>9%</p>
<p><b>92.11 GRAMOPHONES, DICTATING MACHINES AND OTHER SOUND RECORDERS AND REPRODUCERS, INCLUDING RECORD-PLAYERS AND TAPE DECKS, WITH OR WITHOUT SOUND-HEADS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC:</b></p> <p>A. Sound recorders and reproducers:</p> <p>I. Sound recorders</p> <p>II. Sound reproducers</p> <p>III. Combined sound recorders and reproducers</p> <p>B. Television image and sound recorders and reproducers, magnetic</p>	<p>7-5%</p> <p>9-5%</p> <p>8-5%</p> <p>8%</p>
<p><b>92.12 GRAMOPHONE RECORDS AND OTHER SOUND OR SIMILAR RECORDINGS; MATRICES FOR THE PRODUCTION OF RECORDS, PREPARED RECORD BLANKS, FILM FOR MECHANICAL SOUND RECORDING, PREPARED TAPES, WIRES, STRIPS AND LIKE ARTICLES OF A KIND COMMONLY USED FOR SOUND OR SIMILAR RECORDING:</b></p> <p>A. Prepared for recording, but not recorded</p> <p>B. Recorded:</p> <p>I. Wax recordings, discs, matrices and other intermediate forms, excluding magnetically recorded tapes:</p> <p>a) For the production of records</p> <p>b) Other</p>	<p>7%</p> <p>4-5%</p> <p>8-5%</p>

## Section XVIII

92.12-92.13

Tariff Heading	Full Rate of Duty
<b>92.12 B.—continued</b>	
ii. Other :	
a) Records :	
1. For teaching languages	3-5%
2. Other	7%
b) Other recording media (tapes, wires, strips and like articles) :	
1. Magnetically recorded for the scoring of cinematograph film	1-17UA per 100m
2. Other	7-5%
<b>92.13 OTHER PARTS AND ACCESSORIES OF APPARATUS FALLING WITHIN HEADING No. 92.11 :</b>	
<b>A. Sound-heads and parts thereof</b>	10-5%
<b>B. Needles : diamonds, sapphires and other precious or semi-precious stones (natural, synthetic or reconstructed), whether or not mounted</b>	5%
<b>C. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25mm</b>	7%
<b>D. Other</b>	9%

## Section XIX

## ARMS AND AMMUNITION ; PARTS THEREOF

## Chapter 93

## ARMS AND AMMUNITION ; PARTS THEREOF

## NOTES

## 1. This Chapter does not cover :

- (a) Goods falling within Chapter 36 (for example, percussion caps, detonators, signalling flares) ;
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (c) Armoured fighting vehicles (heading No. 87.08) ;
- (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90) ;

- (e) Bows, arrows, fencing foils or toys falling within Chapter 97 ; or
- (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06).

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

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

Tariff Heading	Full Rate of Duty
93.01 SIDE-ARMS (FOR EXAMPLE, SWORDS, CUTLASSES AND BAYONETS) AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	4%
93.02 REVOLVERS AND PISTOLS, BEING FIREARMS :	
A. 9mm calibre and higher	7.5%
B. Other	11.5%
93.03 ARTILLERY WEAPONS, MACHINE-GUNS, SUB-MACHINE-GUNS AND OTHER MILITARY FIREARMS AND PROJECTORS (OTHER THAN REVOLVERS AND PISTOLS)	Free
93.04 OTHER FIREARMS, INCLUDING VERY LIGHT PISTOLS, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION ONLY, LINE-THROWING GUNS AND THE LIKE :	
A. Sporting and target shooting guns, rifles and carbines	10.5%
B. Other	8%
93.05 ARMS OF OTHER DESCRIPTIONS, INCLUDING AIR, SPRING AND SIMILAR PISTOLS, RIFLES AND GUNS	9.5%

## Section XIX

93.06-93.07

Tariff Heading	Full Rate of Duty
<b>93.06 PARTS OF ARMS, INCLUDING GUN BARREL BLANKS, BUT NOT INCLUDING PARTS OF SIDE-ARMS :</b>	
<b>A. Of arms of heading No. 93.03</b>	Free
<b>B. Of other arms :</b>	
<b>I. Roughly sawn gun stock blocks</b>	5%
<b>II. Other parts :</b>	
a) Of arms of heading No. 93.02	7-5%
b) Other	7%
<b>93.07 BOMBS, GRENADES, TORPEDOES, MINES, GUIDED WEAPONS AND MISSILES AND SIMILAR MUNITIONS OF WAR, AND PARTS THEREOF ; AMMUNITION AND PARTS THEREOF, INCLUDING CARTRIDGEWADS ; LEAD SHOT PREPARED FOR AMMUNITION :</b>	
<b>A. For revolvers and pistols falling within heading No. 93.02 and for sub-machine-guns falling within heading No. 93.03</b>	6-5%
<b>B. Other :</b>	
<b>I. For military purposes :</b>	
a) For weapons falling within heading No. 93.03	3%
b) Other	7%
<b>II. Other :</b>	
a) Sporting and target shooting cartridges	9-5%
b) Other	8-5%

## Section XX

## MISCELLANEOUS MANUFACTURED ARTICLES

## Chapter 94

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

## NOTES

1. This Chapter does not cover :
- Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62 ;
  - Standard lamps, table lamps, wall lamp brackets and other lighting fittings ; these are classified according to the constituent material (for example, in heading No. 44.27, 70.14 or 83.07) ;
  - Articles of stone, ceramic or any other material referred to in Chapter 68 or 69, used as seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69) ;
  - Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) falling within heading No. 70.09 ;
  - Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ; and safes falling within heading No. 83.03 ;
  - Furniture specially designed as parts of refrigerators of heading No. 84.15 ; furniture specially designed for sewing machines (heading No. 84.41) ;
  - Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15) ;
  - Dentists' spittoons falling within heading No. 90.17 ;
- Goods falling within Chapter 91 (for example, clocks and clock cases) ;
  - Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13 ; or
  - Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for games (heading No. 97.04) or for conjuring tricks (heading No. 97.05).
2. The articles (other than parts) referred to in headings Nos. 94.01, 94.02 and 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground. This provision is, however, to be taken not to apply to the following which are still to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other :
- Kitchen cabinets and similar cupboards ;
  - Seats and beds ;
  - Unit bookcases and similar unit furniture.
3. (a) In this Chapter references to parts of goods do not include references to sheets (whether or not cut to shape but not combined with other parts) of glass (including mirrors) or of marble or other stone.  
(b) Goods described in heading No. 94.04, imported separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

Tariff Heading	Full Rate of Duty
94.01 CHAIRS AND OTHER SEATS (OTHER THAN THOSE FALLING WITHIN HEADING No. 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF :	
A. Specially designed for aircraft	6%
B. Other	8.5%
94.02 MEDICAL, DENTAL, SURGICAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS) ; DENTISTS' AND SIMILAR CHAIRS WITH MECHANICAL ELEVATING, ROTATING OR RECLINING MOVEMENTS ; PARTS OF THE FOREGOING ARTICLES	7%
94.03 OTHER FURNITURE AND PARTS THEREOF	8.5%
94.04 MATTRESS SUPPORTS ; ARTICLES OF BEDDING OR SIMILAR FURNISHING FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF EXPANDED, FOAM OR SPONGE RUBBER OR EXPANDED, FOAM OR SPONGE ARTIFICIAL PLASTIC MATERIAL, WHETHER OR NOT COVERED (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) :	
A. Articles of bedding or similar furnishing of expanded, foam or sponge artificial plastic material, whether or not covered	11%
B. Other	8%

## Chapter 95

## ARTICLES AND MANUFACTURES OF CARVING OR MOULDING MATERIAL

## NOTE

This Chapter does not cover :

- (a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks) ;
- (b) Fans or hand screens, non-mechanical (heading No. 67.03) ;
- (c) Articles falling within Chapter 71 (for example, imitation jewellery) ;
- (d) Cutlery or other articles falling within Chapter 82 with handles or other parts of carving or moulding materials ; the headings of the present Chapter apply, however, to separately imported handles or other parts of such articles ;
- (e) Articles falling within Chapter 90 (for example, spectacle frames) ;

- (f) Articles falling within Chapter 91 (for example, clock or watch cases) ;
- (g) Articles falling within Chapter 92 (for example, musical instruments and parts thereof) ;
- (h) Articles falling within Chapter 93 (arms and parts thereof) ;
- (i) Articles falling within Chapter 94 (furniture and parts thereof) ;
- (k) Brushes, powder puffs or other articles falling within Chapter 96 ;
- (l) Articles falling within Chapter 97 (toys, games and sports requisites) ;
- (m) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs) ; or
- (n) Collectors' pieces or antiques (Chapter 99).

Tariff Heading	Full Rate of Duty
<b>95.01 WORKED TORTOISE-SHELL AND ARTICLES OF TORTOISE-SHELL :</b>	
A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked	3-5%
B. Other	8%
<b>95.02 WORKED MOTHER OF PEARL AND ARTICLES OF MOTHER OF PEARL :</b>	
A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked (including Jerusalem pearls)	4-5%
B. Other	10-5%
<b>95.03 WORKED IVORY AND ARTICLES OF IVORY :</b>	
A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked	3-5%
B. Other	8-5%
<b>95.04 WORKED BONE (EXCLUDING WHALEBONE) AND ARTICLES OF BONE (EXCLUDING WHALEBONE) :</b>	
A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked	4%
B. Other	6%
<b>95.05 WORKED HORN, CORAL (NATURAL OR AGGLOMERATED) AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF HORN, CORAL (NATURAL OR AGGLOMERATED) OR OF OTHER ANIMAL CARVING MATERIAL :</b>	
A. Coral (natural or agglomerated), worked :	
I. Combined with other materials	7-5%
II. Other	3%

95.05-95.08

Section XX

Tariff Heading	Full Rate of Duty
95.05—continued	
B. Worked quills	5%
C. Other animal carving material, worked :	
I. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked	4%
II. Other	8%
95.06 WORKED VEGETABLE CARVING MATERIAL (FOR EXAMPLE, COROZO) AND ARTICLES OF VEGETABLE CARVING MATERIAL :	
A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked	2.5%
B. Other	6%
95.07 WORKED JET (AND MINERAL SUBSTITUTES FOR JET), AMBER, MEERSCHAUM, AGGLOMERATED AMBER AND AGGLOMERATED MEERSCHAUM, AND ARTICLES OF THOSE SUBSTANCES :	
A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked	2%
B. Other	5%
95.08 MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS (FOR EXAMPLE, COPAL OR ROSIN) OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES NOT ELSEWHERE SPECIFIED OR INCLUDED : WORKED, UNHARDENED GELATIN (EXCEPT GELATIN FALLING WITHIN HEADING No. 35.03) AND ARTICLES OF UNHARDENED GELATIN :	
A. Artificial honeycombs of wax	5%
B. Other	7%

## Chapter 96

## BROOMS, BRUSHES, FEATHER DUSTERS, POWDER-PUFFS AND SIEVES

## NOTES

1. This Chapter does not cover :
- (a) Articles falling within Chapter 71 ;
  - (b) Brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 90.17 ; or
  - (c) Toys (Chapter 97).
2. In heading No. 96.03, the expression " prepared knots and tufts for broom or brush making " is to be taken to apply only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

Tariff Heading	Full Rate of Duty
96.01 BROOMS AND BRUSHES, CONSISTING OF TWIGS OR OTHER VEGETABLE MATERIALS MERELY BOUND TOGETHER AND NOT MOUNTED IN A HEAD (FOR EXAMPLE, BESOMS AND WHISKS), WITH OR WITHOUT HANDLES	9%
96.02 OTHER BROOMS AND BRUSHES (INCLUDING BRUSHES OF A KIND USED AS PARTS OF MACHINES) ; PAINT ROLLERS ; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES) AND MOPS :	
A. Tooth brushes	10%
B. Brushes of a kind used as parts of machines	7%
C. Other	15%
96.03 PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING	9%
96.04 FEATHER DUSTERS	9-5%
96.05 POWDER-PUFFS AND PADS FOR APPLYING COSMETICS OR TOILET PREPARATIONS, OF ANY MATERIAL	10%
96.06 HAND SIEVES AND HAND RIDDLES, OF ANY MATERIAL	8%

## Chapter 97

## TOYS, GAMES AND SPORTS REQUISITES; PARTS THEREOF

## NOTES

1. This Chapter does not cover:
- (a) Christmas tree candles (heading No. 34.06);
  - (b) Fireworks or other pyrotechnic articles falling within heading No. 36.05;
  - (c) Yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39, heading No. 42.06 or Section XI;
  - (d) Sports bags or other containers of heading No. 42.02 or 43.03;
  - (e) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61;
  - (f) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62;
  - (g) Sports footwear (other than skating boots with skates attached), cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65;
  - (h) Climbing sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);
  - (i) Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19;
  - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (l) Articles falling within heading No. 83.11;
  - (m) Sports vehicles (other than bobstieghs, toboggans and the like) falling within Section XVII;
  - (n) Children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No. 87.10);
  - (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
  - (p) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04);
  - (q) Decoy calls and whistles (heading No. 92.08);
  - (r) Arms or other articles of Chapter 93; or
  - (s) Racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).
2. The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.
3. In heading No. 97.02 the term "dolls" is to be taken to apply only to such articles as are representations of human beings.
4. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

Tariff Heading	Full Rate of Duty
<b>97.01 WHEELED TOYS DESIGNED TO BE RIDDEN BY CHILDREN (FOR EXAMPLE, TOY BICYCLES AND TRICYCLES AND PEDAL MOTOR CARS); DOLLS' PRAMS AND DOLLS' PUSH CHAIRS</b>	10.5%
<b>97.02 DOLLS:</b>	
<b>A. Dolls (dressed or undressed)</b>	16%
<b>B. Parts and accessories</b>	12%
<b>97.03 OTHER TOYS; WORKING MODELS OF A KIND USED FOR RECREATIONAL PURPOSES:</b>	
<b>A. Of wood</b>	19%
<b>B. Other</b>	16%
<b>97.04 EQUIPMENT FOR PARLOUR, TABLE AND FUN-FAIR GAMES FOR ADULTS OR CHILDREN (INCLUDING BILLIARD TABLES AND PINTABLES AND TABLE-TENNIS REQUISITES):</b>	
<b>A. Playing cards, including toy playing cards</b>	9%
<b>B. Other</b>	8.5%
<b>97.05 CARNIVAL ARTICLES; ENTERTAINMENT ARTICLES (FOR EXAMPLE, CONJURING TRICKS AND NOVELTY JOKES); CHRISTMAS TREE DECORATIONS AND SIMILAR ARTICLES FOR CHRISTMAS FESTIVITIES (FOR EXAMPLE, ARTIFICIAL CHRISTMAS TREES, CHRISTMAS STOCKINGS, IMITATION YULE LOGS, NATIVITY SCENES AND FIGURES THEREFOR)</b>	10%

## Section XX

97.06-97.08

Tariff Heading	Full Rate of Duty
<b>97.06 APPLIANCES, APPARATUS, ACCESSORIES AND REQUISITES FOR GYMNASTICS OR ATHLETICS, OR FOR SPORTS AND OUTDOOR GAMES (OTHER THAN ARTICLES FALLING WITHIN HEADING No. 97.04) :</b>	
<b>A. Cricket and polo equipment</b>	Free
<b>B. Tennis rackets</b>	13.5%
<b>C. Other</b>	9.5%
<b>97.07 FISH-HOOKS, LINE FISHING RODS AND TACKLE; FISH LANDING NETS AND BUTTERFLY NETS; DECOY "BIRDS", LARK MIRRORS AND SIMILAR HUNTING OR SHOOTING REQUISITES :</b>	
<b>A. Fish-hooks, unmounted</b>	5%
<b>B. Other</b>	12%
<b>97.08 ROUNDABOUTS, SWINGS, SHOOTING GALERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES, TRAVELLING MENAGERIES AND TRAVELLING THEATRES</b>	5.5%

## Chapter 98

## MISCELLANEOUS MANUFACTURED ARTICLES

## NOTES

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

Tariff Heading	Full Rate of Duty
<b>98.01 BUTTONS AND BUTTON MOULDS, STUDS, CUFF-LINKS, AND PRESS-FASTENERS, INCLUDING SNAP-FASTENERS AND PRESS-STUDS; BLANKS AND PARTS OF SUCH ARTICLES :</b>	
A. Blanks and moulds	10%
B. Buttons, studs, cuff-links and press-fasteners and parts thereof	13%
<b>98.02 SLIDE FASTENERS AND PARTS THEREOF :</b>	
A. Slide fasteners with scoops of base metal; parts thereof, of base metal	11.5%
B. Other	14%
<b>98.03 FOUNTAIN PENS, STYLOGRAPH PENS AND PENCILS (INCLUDING BALL POINT PENS AND PENCILS) AND OTHER PENS, PEN-HOLDERS, PENCIL-HOLDERS AND SIMILAR HOLDERS, PROPELLING PENCILS AND SLIDING PENCILS; PARTS AND FITTINGS THEREOF, OTHER THAN THOSE FALLING WITHIN HEADING No. 98.04 OR 98.05 :</b>	
A. Fountain pens and stylograph pens and pencils (including ball point, felt tipped and fibre tipped pens and pencils)	13%
B. Other pens, pen-holders; propelling pencils and sliding pencils; pencil-holders and similar holders	9.5%
C. Parts and fittings :	
I. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section	7.5%
II. Other	7%

## Section XX

98.04-98.10

Tariff Heading	Full Rate of Duty
<b>98.04 PEN NIBS AND NIB POINTS :</b>	
<b>A. Pen nibs :</b>	
I. Of gold	4%
II. Of other material	6.5%
<b>B. Nib points</b>	2%
<b>98.05 PENCILS (OTHER THAN PENCILS OF HEADING No. 98.03), PENCIL LEADS, SLATE PENCILS, CRAYONS AND PASTELS, DRAWING CHARCOALS AND WRITING AND DRAWING CHALKS ; TAILORS' AND BILLIARDS CHALKS :</b>	
<b>A. Pencils, pencil leads, slate pencils, crayons, pastels and drawing charcoals :</b>	
I. Pencils with "leads" encased in wood or in a rigid paper sheath	8.5%
II. Other	7%
<b>B. Writing and drawing chalks ; tailors' and billiards chalks</b>	5%
<b>98.06 SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER FRAMED OR NOT</b>	8.5%
<b>98.07 DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSsing LABELS), DESIGNED FOR OPERATING IN THE HAND ; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS</b>	6.5%
<b>98.08 TYPEWRITER AND SIMILAR RIBBONS, WHETHER OR NOT ON SPOOLS ; INK-PADS, WITH OR WITHOUT BOXES</b>	8%
<b>98.09 SEALING WAX (INCLUDING BOTTLE-SEALING WAX) IN STICKS, CAKES OR SIMILAR FORMS ; COPYING PASTES WITH A BASIS OF GELATIN, WHETHER OR NOT ON A PAPER OR TEXTILE BACKING</b>	6%
<b>98.10 MECHANICAL LIGHTERS AND SIMILAR LIGHTERS, INCLUDING CHEMICAL AND ELECTRICAL LIGHTERS, AND PARTS THEREOF, EXCLUDING FLINTS AND WICKS :</b>	
<b>A. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25mm</b>	7.5%
<b>B. Other</b>	11%

98.11-98.16

Section XX

Tariff Heading	Full Rate of Duty	
98.11 SMOKING PIPES; PIPE BOWLS, STEMS AND OTHER PARTS OF SMOKING PIPES (INCLUDING ROUGHLY SHAPED BLOCKS OF WOOD OR ROOT); CIGAR AND CIGARETTE HOLDERS AND PARTS THEREOF:		
A. Roughly shaped blocks of wood or root, for the manufacture of pipes	3%	
B. Other	10%	
98.12 COMBS, HAIR-SLIDES AND THE LIKE	9%	
98.13 CORSET BUSKS AND SIMILAR SUPPORTS FOR ARTICLES OF APPAREL OR CLOTHING ACCESSORIES	7%	
98.14 SCENT AND SIMILAR SPRAYS OF A KIND USED FOR TOILET PURPOSES, AND MOUNTS AND HEADS THEREFOR	10%	
98.15 VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF, OTHER THAN GLASS INNERS:		
A. Vacuum flasks and other vacuum vessels, complete with cases, having a capacity not exceeding 0.75 litre	17%	
B. Other	13%	
98.16 TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS OF A KIND USED FOR SHOP WINDOW DRESSING	7%	

## Section XXI

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

## Chapter 99

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

## NOTES

1. This Chapter does not cover :
  - (a) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No. 49.07) ;
  - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.12) ; or
  - (c) Pearls or precious or semi-precious stones (heading No. 71.01 or 71.02).
2. For the purposes of heading No. 99.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading No. 99.03 is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.
4. (a) Subject to Notes 1 to 3 above, articles falling within headings of this Chapter are to be classified in whichever of those headings is appropriate and not in any other heading of the Tariff.  
(b) Heading No. 99.06 is to be taken not to apply to articles falling within any of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, engraving, prints or lithographs are to be created as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Tariff Heading	Full Rate of Duty
99.01 PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, (OTHER THAN INDUSTRIAL DRAWINGS FALLING WITHIN HEADING No. 49.06 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES)	Free
99.02 ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	Free
99.03 ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	Free
99.04 POSTAGE, REVENUE AND SIMILAR STAMPS (INCLUDING STAMP-POSTMARKS AND FRANKED ENVELOPES, LETTER-CARDS AND THE LIKE), USED, OR IF UNUSED NOT OF CURRENT OR NEW ISSUE IN THE COUNTRY TO WHICH THEY ARE DESTINED	Free
99.05 COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	Free
99.06 ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	Free

## INDEX

This index, which does not purport to be exhaustive and has no legal force, is designed to assist importers in determining the correct classification of the main types of goods. The actual determination of classification depends primarily on the wording of the Tariff heading itself, governed, if necessary, by the Section and Chapter Notes or by the Interpretative Rules.

The index consists of an alphabetical list of goods showing against each item the number(s) of either the Chapter(s) or the heading(s) in which the goods of the description concerned are most likely to be classified. For reasons of brevity individual items

are sometimes not listed, but their place in the Tariff can be found under more general descriptions or under items referring to constituent materials. For example, some individual fruits are not listed, but their classification can be found by referring to the general description "Fruit". Similarly, individual metal manufactures which may not be listed will be found by reference to the constituent metal. In practice, an article should first be sought in the index under its most specific description. If it is not listed specifically reference should be made to a more general description or, if necessary, to the index item for the constituent material of which the article is made.

A		A	
Abaca (Manila hemp) ... ..	57.02	Adhesives ... ..	Ch.35
Abietic acid ... ..	38.08	Adjustable spanners ... ..	82.03
Abrasives natural—		Advertising material, printed ... ..	49.09, 10, 11
Diamond ... ..	71.02.04	Adzes ... ..	82.01
Other ... ..	25.13	Aerated waters ... ..	22.01, 02
Abrasives, on paper and fabrics ... ..	68.06	Aerators, hay ... ..	84.25
Absolutes (essential oils) ... ..	33.01	Aerial survey film ... ..	37.05
Accelerators of electrons and protons ... ..	85.22	Aerial transporters ... ..	84.22
Accelerators, rubber, prepared ... ..	38.15	After-shave and pre-shave lotions ... ..	33.06
Accordions ... ..	92.04	Agar-agar ... ..	13.03
Accounting machines ... ..	84.52	Agave fibres, not spun ... ..	57.04
Accumulators ... ..	85.04	Agricultural hand tools ... ..	82.01
Acetal resins ... ..	39.01	Agricultural tractor engines ... ..	84.06
Acetals and hemiacetals ... ..	29.10	Agricultural tractors ... ..	87.01
Acetates ... ..	29.14	Agricultural trailers and parts... ..	87.14
Acetic anhydride ... ..	29.14	Agricultural vehicles ... ..	87.02
Acetone ... ..	29.13	Air conditioning machines, self-contained ... ..	84.12
Acetylene gas generators ... ..	84.03	Air cushion vehicles ... ..	Ch. 86, Ch. 87 and Ch. 89
Acetyl-salicylic acid (aspirin), tableted ... ..	30.03		(See Section XVII, Note 5)
Acid oil ... ..	15.10	Air heaters, non-electric, iron or steel ... ..	73.37
Acid, oleic, crude ... ..	15.10	Air, liquid or compressed ... ..	28.53
Acids—		Air pumps and compressors ... ..	84.11
Alginic ... ..	39.06	Airbeds of proofed textile ... ..	62.04
Fatty ... ..	15.10	Airbeds of rubber ... ..	40.14
Inorganic ... ..	28.06—28.13	Aircraft ... ..	88.02
Medicaments ... ..	30.03	Aircraft jet and gas turbine engines ... ..	84.08
Organic and derivatives		Aircraft launching gear ... ..	88.05
Ch.25, Ch.27, 29.14—29.16, 29.35		Aircraft Parts—	
Resin ... ..	38.08	Electrical, radio and radar ... ..	Ch.85
Acorns ... ..	23.06	Engine—	
Acrylonitrile ... ..	29.27	Jet and gas turbine ... ..	84.08
Acrylonitrile-butadiene-styrene (ABS) ... ..	39.02	Piston ... ..	84.06
Activated carbon ... ..	38.03	Navigational instruments ... ..	Ch.90
Activated minerals ... ..	38.03	Other ... ..	88.03
Adding and/or listing machines ... ..	84.52	Aircraft piston engines ... ..	84.06
Additives, cement waterproofing ... ..	38.19	Airguns, pistols and rifles ... ..	93.05
Additives, mineral oil, prepared ... ..	38.14	Airships ... ..	88.01
Addressing machines ... ..	84.54	Alabaster, crude ... ..	25.15
Adhesive plasters, bandages and dressings ... ..	30.04	Alarm clocks ... ..	91.02, 04
Adhesive tape—		Albardin grass ... ..	14.05
Of cellulose acetate or regenerated cellulose ... ..	39.03	Albuminates and other albumin derivatives... ..	35.02
Of polymerisation or copolymerisation products ... ..	39.02	Albumins ... ..	35.02
		Alcohol peroxides ... ..	29.08

INDEX

	Chapter or Heading No.	A	Chapter or Heading No.
Alcohols—			
Acyclic ... ..	29.04		
Cyclic ... ..	29.05		
Fatty ... ..	15.10, 29.04		
Aldehyde acids ... ..	29.16		
Aldehyde function compounds ... ..	29.11, 12		
Alfalfa (lucerne) seed ... ..	12.03		
Alkali and alkaline earth metals ... ..	28.05		
Alkaloids, vegetable—			
Medicaments ... ..	30.03		
Other ... ..	29.42		
Alkyd resins and moulding compounds ... ..	39.01		
Alkyl benzenes, mixed (detergent alkylates)... ..	38.19		
Alkyl naphthalenes, mixed (detergent alkylates) ... ..	38.19		
Alkyl phenol ethoxylates ... ..	34.02		
Almond nuts, fresh or dried ... ..	08.05		
Aloes ... ..	13.03		
Alpaca, woven fabrics ... ..	53.11		
Alsike seed ... ..	12.03		
Aluminates ... ..	28.47		
Aluminium, including alloys ... ..	Ch.76		
Aluminium oxide ... ..	28.20, 38.03		
Aluminium paste ... ..	32.09		
Aluminium waste and scrap ... ..	76.01		
Alums ... ..	28.38		
Amalgams ... ..	28.49, 58		
Ambari hemp, not spun ... ..	57.03		
Amber, crude ... ..	25.25		
Amber, worked ... ..	95.07		
Ambergris ... ..	05.14		
Amide function compounds of carbonic acid ... ..	29.25		
Amine function compounds ... ..	29.22		
Aminoplasts ... ..	39.01		
Ammeters ... ..	90.28, 29		
Ammonia ... ..	28.16		
Ammoniacal gas liquors ... ..	38.04		
Ammonium nitrate ... ..	31.02		
Ammonium phosphates—			
Fertilisers ... ..	31.05		
Other ... ..	28.40		
Ammonium sulphate ... ..	31.02		
Ammonium sulphonitrate ... ..	31.02		
Ammunition ... ..	93.07		
Amplifiers, audio-frequency ... ..	85.14		
Ampoule files ... ..	82.03		
Ampoules, glass ... ..	70.17		
Amusement machines ... ..	97.04		
Anchors, iron or steel ... ..	73.30		
Anchovies ... ..	03.01, 02, 16.04		
Andalusite ... ..	25.07		
Angles—			
Aluminium ... ..	76.02		
Copper ... ..	74.03		
Iron and steel ... ..	73.11, 15		
Lead ... ..	78.02		
Magnesium ... ..	77.02		
Nickel ... ..	75.02		
Tin ... ..	80.02		
Zinc ... ..	79.02		
Animal black ... ..	38.02		
Animal hair clippers (machinery) ... ..	84.28		
Animals, dead (unfit for human consumption) ... ..	05.15		
Animals, live ... ..	Ch.01		
Anise seeds ... ..	09.09		
Anodes, nickel ... ..	75.05		
Anthracene ... ..	27.07, 29.01		
Anthracite ... ..	27.01		
Anti-corrosive and anti-fouling compositions ... ..	32.09		
Anti-corrosive preparations ... ..	38.14		
Anti-histaminics ... ..	30.03		
Anti-knock preparations ... ..	38.14		
Anti-paludics—			
Medicaments ... ..	30.03		
Other ... ..	29.35		
Anti-sprouting products ... ..	38.11		
Antibiotics—			
Medicaments ... ..	30.03		
Other ... ..	29.44		
Antimony ... ..	81.04		
Antimony ores and concentrates ... ..	26.01		
Antiques... ..	99.06		
Antisera ... ..	30.02		
Antlers ... ..	05.09		
Anvils ... ..	82.04		
Apparatus, games and sport ... ..	Ch.97		
Apparel—			
Asbestos ... ..	68.13		
Fur, artificial ... ..	43.04		
Furskin, natural (except headgear and footwear) ... ..	43.03		
Headgear ... ..	Ch.65		
Knitted or crocheted ... ..	Ch.60		
Leather ... ..	42.03		
Rubber ... ..	40.13		
Worn, in bulk packings ... ..	63.01		
Other textile ... ..	Ch.61		
Apple pomace, dried ... ..	23.06		
Apples ... ..	See Fruit, edible		
Appliance wires, electric, insulated ... ..	85.23		
Apricot kernels ... ..	12.08		
Apricots ... ..	See Fruit, edible		
Aprons ... ..	61.01, 02		
Aqueous distillates of essential oils ... ..	33.05		
Aqueous solutions of essential oils ... ..	33.05		
Arabic, gum ... ..	13.02		
Arc-lamp carbons ... ..	85.24		
Arc-lamps ... ..	85.20		
Architectural plans and drawings ... ..	49.06		
Areca and cola nuts ... ..	08.05		
Argol ... ..	23.05		
Armaments ... ..	Ch.93		
Armoured fighting vehicles, and parts ... ..	87.08		
Arrowroot flour and meal ... ..	11.06		
Arrowroot, fresh or dried ... ..	07.06		
Arsenates ... ..	28.41, 48		
Arsenic sulphides, natural ... ..	25.29		
Arsenites... ..	28.41		
Artificial—			
Flowers, foliage or fruit ... ..	67.02		
Graphite ... ..	38.01		
Honey... ..	17.02		
Resins ... ..	Ch.39		
Waxes ... ..	34.04		
Artillery weapons ... ..	93.03		
Artists' brushes ... ..	96.02		
Artists' colours ... ..	32.10		
Asbestos, articles of ... ..	68.13, 14		
Asbestos, crude and waste ... ..	25.24		
Asbestos-cement, articles of ... ..	68.12		
Asbestos-cement working machinery ... ..	84.46		
Asparagus ... ..	See Vegetables, edible		
Asphalt, articles of ... ..	68.08		
Asphalt, natural ... ..	27.15		

INDEX

	Chapter or Heading No.		Chapter or Heading No.
<b>A</b>		<b>B</b>	
Asphaltic rock ... ..	27.15	Bandages and plasters ... ..	30.04
Aspirin (acetyl salicylic acid)—		Bands (for machinery etc.,) see Belts and belting	
Tableted or prepared ... ..	30.03	Bands, of plaited iron or steel wire ... ..	73.25
Other ... ..	29.16	Bands, rubber (e.g. office equipment) ... ..	40.14
Asses ... ..	01.01	Bandsaws ... ..	82.02
Astronomical instruments ... ..	90.06	Banknotes ... ..	49.07
Athletic appliances, etc. ... ..	97.06	Barbed wire, iron or steel ... ..	73.26
Atlases ... ..	49.05	Barbiturates—	
Auger bits ... ..	82.05	Tableted or prepared ... ..	30.03
Auto-cycles ... ..	87.09	Other ... ..	29.25
Automata display ... ..	98.16	Barium carbonate, natural (Witherite) ... ..	25.11
Automatic data processing machines (includ- ing systems) and units thereof—		Barium sulphate, natural (Barytes) ... ..	25.11
Machines, systems and units thereof ... ..	84.53	Bark, cinchona ... ..	12.07
Parts ... ..	84.55	Bark, for use in perfumery, pharmacy, insecti- cide, etc. ... ..	12.07
Automatic door closers, base metal ... ..	83.02	Barley ... ..	10.03, 11.01, 02
Automatic stop motions, textile ... ..	84.38	Barometers ... ..	90.23, 29
Automatic vending machines ... ..	84.58	Barrels, iron or steel, for conveyance or pack- ing of goods ... ..	73.23
Automatics, bar and chucking (lathes) ... ..	84.45	Barrels, wood ... ..	44.22
Auxiliary boiler plant ... ..	84.02	Barretters ... ..	85.19
Aviation fuel ... ..	27.10	Bars—	
Avocados, fresh or dried ... ..	08.01	Aluminium ... ..	76.02
Awnings, textile... ..	62.04	Copper ... ..	74.03
Axes ... ..	82.01	Iron and steel ... ..	73.10, 15
Axles, tyres, and wheels for railway and tram- way rolling stock ... ..	86.09	Lead ... ..	78.02
Azides ... ..	28.57	Magnesium ... ..	77.02
<b>B</b>		Nickel ... ..	75.02
Baby carriages and parts ... ..	87.13	Tin ... ..	80.02
Backsaws ... ..	82.02	Zinc ... ..	79.02
Backward wave oscillators and amplifiers ... ..	85.21	Basalt, crude ... ..	25.16
Bacon ... ..	02.06	Basic slag ... ..	31.03
Bacon, prepared or preserved... ..	16.02	Basket work ... ..	46.03
Badges, woven textile, not embroidered ... ..	58.06	Bath salts and essences ... ..	33.06
Badian seeds ... ..	09.09	Bathing caps ... ..	65.06
Bag and envelope making machinery ... ..	84.33	Baths, iron or steel ... ..	73.38
Bagasse ... ..	23.02	Baths, plastic ... ..	39.07
Bagasse pulp ... ..	47.01	Batiste, rubber sheeting ... ..	40.08
Bagatelle tables ... ..	97.04	Battenboard ... ..	44.15
Bags, for packing of goods ... ..	62.03	Batteries, electric ... ..	85.03
Bags, paper ... ..	48.16	Battery carbons... ..	85.24
Bags, plastic (non-woven) ... ..	39.07	Battery making machinery ... ..	84.59
Bags—		Bauxite, activated ... ..	38.03
Textile ... ..	62.03, 05	Bauxite and concentrates ... ..	26.01
Plastic (woven) ... ..	62.03	Bauxite, calcined-refractory grade ... ..	38.19
Bags, travelling, of leather, plastic sheeting, textile or paperboard ... ..	42.02	Bay leaves ... ..	09.10
Bahia piassava ... ..	14.03	Bayonets ... ..	93.01
Bakery and biscuit machinery... ..	84.30	Beacons (floating) ... ..	89.05
Baking powders, prepared ... ..	21.06	Beads, base metal, unstrung ... ..	83.10
Balances, electrical ... ..	90.28	Beads, glass ... ..	70.19
Balances, precision ... ..	90.15	Beads, wood ... ..	44.27
Balata ... ..	40.01	Beadings, wood... ..	44.19
Balers, pick-up (agricultural) ... ..	84.25	Beams, fabricated, iron or steel ... ..	73.21
Ball bearings ... ..	84.62	Beans—	
Ball clays ... ..	25.07	Cocoa ... ..	18.01
Ball point pens and pencils and parts ... ..	98.03	Field, including horse and ric ... ..	07.05
Ballet shoes ... ..	64.02	Leguminous, edible—see Vegetables, edible	
Balloons ... ..	88.01	Leguminous, for sowing ... ..	07.05
Balloons, toy ... ..	97.03	Locust, whole, kibbled or ground ... ..	12.08
Balls—		Soya ... ..	12.01
Sports ... ..	97.06	Bearing housings ... ..	84.63
Toys ... ..	97.03	Bearings—	
Balsams ... ..	13.02	Ball, roller or needle roller ... ..	84.62
Bamboo canes ... ..	14.01	Plain shaft (not of carbon or graphite) ... ..	84.63
Bananas, including plantains, fresh or dried... ..	08.01	Bed linen ... ..	60.05, 62.02
		Bedding, stuffed or sprung (excluding bed linen) ... ..	94.04
		Beds ... ..	94.02, 03

INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>B</b>		<b>B</b>	
Bedspreads ... ..	62.02	Blades— <i>continued</i>	
Bedsprings, combination (mattress supports)	94.04	Knife ... ..	82.10
Bedsprings (single) ... ..	73.35	Safety razor ... ..	82.11
Bedsteads (metal) ... ..	94.03	Saw, for hand or machine saws ... ..	82.02
Beef—		Scissors ... ..	82.12
Corned ... ..	16.02	Bladders, animal ... ..	05.04
Fresh, chilled, frozen ... ..	02.01	Bladders, fish ... ..	05.05
Prepared or preserved ... ..	16.02	Blankets—	
Salted, in brine, dried or smoked ... ..	02.06	Mohair ... ..	62.01
Tongues, prepared or preserved ... ..	16.02	Woven (including electric) ... ..	62.01
Bee-keeping machinery ... ..	84.28	Blanks, record ... ..	92.12
Beer coolers, non-refrigerated ... ..	84.17	Bleaching machines for textiles ... ..	84.40
Beer coolers, refrigerated ... ..	84.15	Bleaching powder (calcium hypochlorite) ... ..	28.31
Beer, malt ... ..	22.03	Blister copper ... ..	74.10
Beer, other than malt ... ..	22.07	Blockboard ... ..	44.15
Bees ... ..	01.06	Blocks, pulley ... ..	84.63
Beeswax ... ..	15.15	Blood, animal ... ..	05.15
Beet pulp ... ..	23.03	Blouses ... ..	60.05, 61.02
Beet seeds ... ..	12.03	Blow lamps ... ..	82.04
Bell domes, base metal ... ..	83.11	Boards, with writing or drawing surfaces ... ..	98.06
Bells, electric ... ..	85.17	Boats ... ..	89.01
Bells, non-electric, base metal ... ..	83.11	Bobbins, of paper ... ..	48.20
Belts and belting, transmission, conveyor or elevator—		Bobbins, wood, other than for machinery ... ..	44.26
Leather ... ..	42.04	Bodies (including cabs) for motor vehicles ... ..	87.05
P.V.C.—		Bodkins, iron and steel ... ..	73.33
PVC combined with textile material	39.02, 07, 59.16	Boilers, central heating (other than steam generating boilers), iron or steel ... ..	73.37
Other ... ..	(See Ch.59, Note 4)	Boilers, steam and other vapour generating ... ..	84.01
Rubber ... ..	39.02, 07	Boilers, sugar ... ..	84.17
Steel strip ... ..	40.10	Bolduc ... ..	58.05
Textile material ... ..	73.15	Bolster cases ... ..	62.02
Bengal matches ... ..	59.16 (See Ch.59, Note 4)	Bolt croppers ... ..	82.03
Bentonite ... ..	36.05	Bolting cloth ... ..	59.17
Benzene ... ..	25.07	Bolts, copper ... ..	74.15
Benzole ... ..	27.07, 29.01	Bolts (for the securing of doors, windows, etc.) of base metal ... ..	83.02
Berets ... ..	27.07	Bolts, iron or steel ... ..	73.32
Beryllium ... ..	65.03, 05	Bombs ... ..	93.07
Betatron ... ..	77.04	Bonded fibre fabrics, and articles thereof ... ..	59.03
Betelnuts, fresh or dried ... ..	85.22	Bone black ... ..	38.02
Betelnuts, fresh or dried ... ..	08.05	Bone, worked ... ..	95.04
Beverage aerating machines ... ..	84.19	Bone-working machinery ... ..	84.47
Beverages, alcoholic and non-alcoholic ... ..	Ch.22	Bones and bone pieces, meal and powder ... ..	05.08
Bicycles, toy ... ..	97.01	Bonito ... ..	16.04
Bile ... ..	05.14	Book-binding and book-sewing machinery ... ..	84.32
Bill hooks ... ..	82.10	Book-keeping machines ... ..	84.52
Billiard tables ... ..	97.04	Bookcases ... ..	94.03
Binoculars, refracting ... ..	90.05	Books—	
Bins, storage (furniture) ... ..	94.03	Children's picture and painting ... ..	49.03
Birds (other than poultry) ... ..	01.06	Other printed ... ..	49.01
Biscuits, chocolate coated ... ..	19.07	Boot and shoe (leather) machinery ... ..	84.42
Biscuits (i.e. fine bakers' wares) ... ..	19.08	Boots ... ..	64.01, 02
Biscuits, ships' ... ..	19.07	Borates and concentrates (crude, natural) ... ..	25.30
Bismuth, metal ... ..	81.04	Borates and perborates ... ..	28.46
Bits, drilling ... ..	82.05	Borax (di sodium tetraborate) ... ..	28.46
Bitumen, natural ... ..	27.15	Boric acid—	
Bitumen, petroleum ... ..	27.14	Crude, natural ... ..	25.30
Bituminous—		Other ... ..	28.12
Asphalts (manufactured) and emulsions ... ..	27.16	Borides ... ..	28.57
Minerals oils, crude ... ..	27.09	Boring machines, metal working ... ..	84.45
Mixtures and mastics ... ..	27.16	Bottle caps, base metal ... ..	83.13
Paints ... ..	32.09	Bottle cleaning and drying machines ... ..	84.19
Shale ... ..	27.15	Bottles—	
Black, animal ... ..	38.02	Plastic ... ..	39.07
Blades—		Glass ... ..	70.10
Cutting, for machines or mechanical appliances ... ..	82.06	Bowl scrapers ... ..	84.23

INDEX

	Chapter or Heading No.		Chapter or Heading No.
<b>B</b>		<b>B</b>	
Boxes, aluminium, for conveyance or packing of goods ... ..	76.10	Building materials, plastic ... ..	39.07
Boxes, iron or steel, for conveyance or packing of goods ... ..	73.23	Building stone, crude ... ..	25.15, 16
Boxes, paper and paper board ... ..	48.16	Building stone, worked, and articles thereof	68.02
Boxes, wood ... ..	44.21	Buildings, prefabricated, and parts thereof—	
Braces, carpenters' ... ..	82.04	Aluminium ... ..	76.08
Braces (clothing) ... ..	61.09	Iron or steel ... ..	73.21
Braid making machines ... ..	84.37	Wood ... ..	44.23
Braid, textile, in the piece ... ..	58.07	Bulbs, electric lamp ... ..	85.20
Brake linings—		Bulbs, flower ... ..	06.01
Mounted ... ..	See Motor vehicle parts and accessories	Bullace ... ..	See Fruit, edible
Unmounted ... ..	68.14	Bullion, lead ... ..	78.01
Bran ... ..	23.02	Bullocks ... ..	01.02
Brandy ... ..	22.09	Bulls ... ..	01.02
Brassières ... ..	61.09	Bung covers, base metal ... ..	83.13
Brazil nuts, fresh or dried ... ..	08.01	Buoys ... ..	89.05
Brazing appliances, gas-operated ... ..	84.50	Burglar alarms, electric ... ..	85.17
Brazing machines and apparatus, electric ... ..	85.11	Burners, furnace, non-electric... ..	84.13
Brazing powders and pastes ... ..	38.13	Bushes ... ..	06.02
Bread and bread crumbs ... ..	19.07	Butane ... ..	27.11
Bread knives ... ..	82.09	Butchers' cleavers ... ..	82.13
Breakdown lorries ... ..	87.03	Butt welded lathe tools ... ..	82.05
Breathing appliances ... ..	90.18	Butter, butter fat and oil ... ..	04.03
Brewers' pitch ... ..	38.10	Butter, cocoa ... ..	18.04
Brewery machinery ... ..	84.30	Butter-knives, of base metal ... ..	82.14
Bridges, iron or steel ... ..	73.21	Butterfly nets ... ..	97.07
Brick presses ... ..	84.56	Buttermilk ... ..	04.02
Bricks—		Buttons, button blanks and moulds ... ..	98.01
Heat insulating ... ..	69.01	<b>C</b>	
Refractory ... ..	69.02	Cabin bread ... ..	19.07
Building ... ..	69.04	Cabinets, filing, of base metal... ..	83.04, 94.03
Bricks, glass ... ..	70.16	Cabinets (furniture) ... ..	94.03
Brief cases ... ..	40.02	Cable—	
Briquettes (coal) ... ..	27.01	Electric, insulated ... ..	85.23
Brisling, prepared or preserved ... ..	16.04	General wiring, electric, insulated ... ..	85.23
Bristles, animal ... ..	05.02	Mains (power distribution) insulated ... ..	85.23
Broaching machines ... ..	84.45	Submarine telecommunications, insulated	85.23
Broaching tools... ..	82.05	Telecommunications, insulated ... ..	85.23
Broadcasters, fertiliser ... ..	84.24	Wire, not electrically insulated, aluminium	76.12
Brocades—		Wire, not electrically insulated, copper ... ..	74.10
Cotton ... ..	55.09	Cable-core ... ..	85.23
Man-made fibres (continuous) ... ..	51.04	Cable-making machinery ... ..	84.59
Man-made fibres (discontinuous) ... ..	56.07	Cables, iron or steel ... ..	73.25
Broccoli, dried, dehydrated or evaporated ... ..	07.04	Cables, textile ... ..	59.04
Brochures, booklets etc., printed ... ..	49.01	Cables, textile, scrap or worn out ... ..	63.02
Bromates and perbromates ... ..	28.33	Cadmium ... ..	81.04
Bromides ... ..	28.33	Cadmium pigment colours ... ..	32.07
Bromine ... ..	28.01	Caffeine—	
Brooders, poultry ... ..	84.28	Medicaments ... ..	30.03
Broomcorn tops ... ..	14.03	Other ... ..	29.42
Broom handles, wood ... ..	44.25	Cake, oil-seed ... ..	23.04
Brooms ... ..	Ch.96	Cakes ... ..	19.08
Broths ... ..	21.05	Calcined bauxite, refractory grade ... ..	38.19
Brushes ... ..	Ch.96	Calcium ammonium nitrate ... ..	31.02
Brushes, carbon, electrical ... ..	85.24	Calcium cyanamide—	
Brush handles wood ... ..	44.25	Containing in the dry state more than 25% by weight of nitrogen ... ..	28.58
Brushmaking hair ... ..	05.02	Other ... ..	31.02
Buckets wood ... ..	44.22	Calcium gluconate ... ..	29.16
Buckles, base metal, for clothing, travel goods, watches, etc. ... ..	83.09	Calcium nitrate—	
Buckram ... ..	59.07	Containing in the anhydrous state more than 16% by weight of nitrogen... ..	28.39
Buckwheat ... ..	10.07	Other ... ..	31.02
Buds, flower ... ..	06.03	Calculating instruments ... ..	90.16
Buds for grafting and budding ... ..	06.02	Calculating machines ... ..	84.52
Buffaloes... ..	01.02	Calendars, paper or paper board ... ..	49.10

INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>C</b>		<b>C</b>	
Calendering machines, other than metal-working and glass-working ... ..	84.16	Cardigans ... ..	60.05, 61.01, 02
Calorimeters ... ..	90.25	Cards—	
Calves ... ..	01.02	For statistical machines ... ..	48.21
Camelback ... ..	40.06	Pictorial, greeting and picture postcards ...	49.09
Camera motors ... ..	84.08	Playing ... ..	97.04
Cameras, cinematographic ... ..	90.08	Carnauba wax, chemically modified ... ..	34.04
Cameras, photographic ... ..	90.07	Carnauba wax, other ... ..	15.16
Camphor ... ..	29.13	Carnival articles ... ..	97.05
Camping goods, textile ... ..	62.04	Carp ... ..	03.01
Can casing machines ... ..	84.19	Carpet sweepers and shampooing appliances, non-electric ... ..	84.59
Canary seed ... ..	10.07	Carpet underlay, rubber ... ..	40.08
Candelilla wax ... ..	15.16	Carpet yarn, of man-made fibres (continuous) ...	51.01
Candles, sulphur ... ..	38.11	Carpets and carpeting ... ..	58.01, 02
Candles, other ... ..	34.06	Carrageenin ... ..	13.03
Canes, bamboo, rattan and tsinglee garden ...	14.01	Carriages, baby, and parts ... ..	87.13
Canes, walking etc. ... ..	66.02	Carriages, invalid, mechanically propelled ...	87.11
Cannabis sativa (true hemp), not spun ...	57.01	Carriages, invalid, other, and parts ... ..	87.13
Canned fruit and nuts ... ..	20.06	Carriages, not mechanically propelled, and parts ... ..	87.14
Canned vegetables ... ..	20.02	Carrots ... ..	07.01, 02, 04
Cans, aluminium, for conveyance or packing of goods ... ..	76.10	Cartridges—	
Cans, iron or steel, for conveyance or packing of goods ... ..	73.23	Ammunition ... ..	93.07
Canteens of cutlery—		Industrial blanks ... ..	93.07
Including knives ... ..	82.09	Sound recording ... ..	92.12
Other ... ..	82.14	Carts, and parts ... ..	87.14
Cantharides ... ..	05.14	Case openers ... ..	82.04
Canvas, cotton ... ..	55.09	Casein and casein derivatives ... ..	35.01
Canvas, flax ... ..	54.05	Casein glues ... ..	35.01
Canvas, prepared painting ... ..	59.07	Casein, hardened ... ..	39.04
Canvas shoes ... ..	64.02, 03.04	Cases, clock ... ..	91.10
Capacitors, electrical ... ..	85.18	Cases, for cutlery, for drawing or musical instruments and the like, wood ... ..	44.27
Capers ... ..	See Vegetables, edible	Cases, paper, crimped ... ..	48.21
Capping machines ... ..	84.19	Cases, watch ... ..	91.09
Caps, bathing ... ..	65.06	Cash boxes, base metal ... ..	83.03
Capsicums, sweet ... ..	See Vegetables, edible	Cash registers—	
Capstans ... ..	84.22	Incorporating a calculating device ... ..	84.52
Capsules, base metal, for bottles etc. ...	83.13	Not incorporating a calculating device ...	84.54
Capsuling machines ... ..	84.19	Parts ... ..	84.55
Caramel ... ..	17.02	Cashew kernels, salted or roasted ... ..	20.06
Caramels, confectionery (not containing cocoa)	17.04	Cashew nuts, fresh or dried ... ..	08.01
Caravans, not mechanically propelled, and parts ... ..	87.14	Cashmere, woven fabrics ... ..	53.11
Caraway seeds ... ..	09.09	Casings, food and sausage (man made) ...	Ch.39
Carbides ... ..	28.56	Casings, sausage (natural) ... ..	05.04
Carbines—		Caskets, wood ... ..	44.27
Military ... ..	93.03	Casks for conveyance or packing of goods—	
Sporting ... ..	93.04	Aluminium ... ..	76.10
Carbon, activated ... ..	38.03	Iron or steel ... ..	73.23
Carbon brushes and blanks ... ..	85.24	Wood ... ..	44.22
Carbon electrodes ... ..	85.24	Cassettes, sound recording ... ..	92.12
Carbon fibre ... ..	68.16	Cassia pulp ... ..	13.03
Carbon (including blacks) ... ..	28.03	Castanets ... ..	92.06
Carbon, retort ... ..	27.05	Casting machines, metal foundry ... ..	84.43
Carbon semi-manufactures, for electrical pur- poses viz, blocks, plates, etc. ... ..	38.19	Castor oil, hydrogenated ... ..	34.04
Carbonates ... ..	28.42, 48	Castor oil, other ... ..	15.07, 08
Carbonic esters ... ..	29.20	Castor seed ... ..	12.01
Carboxamide function compounds ... ..	29.25	Castoreum ... ..	05.14
Carboxyimide function compounds ... ..	29.26	Catalogues ... ..	49.11
Carboxylic acids ... ..	29.16	Catalysis, compound ... ..	38.19
Carboys, glass ... ..	70.10	Catapults, aircraft launching ... ..	88.05
Carboys, plastic ... ..	39.07	Catgut ... ..	42.06
Card clothing, textile machinery ... ..	84.38	Catgut, imitation, of silk ... ..	50.08
Cardamoms ... ..	09.08	Cathode-ray tubes ... ..	85.21
Cardboard box and carton making machinery	84.33	Cats ... ..	01.06
		Cattle dips and dressings ... ..	38.11
		Cauliflowers ... ..	07.01, 02, 03, 04

INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>C</b>		<b>C</b>	
Caustic potash (potassium hydroxide) ...	28.17	Chips, wood and chipwood ...	44.09
Caustic soda (sodium hydroxide) ...	28.17	Chiropody sets and appliances ...	82.13
Caviar and caviar substitutes ...	16.04	Chisels, cold ...	82.04
Ceiling tiles, plastic ...	39.07	Chisels, wood ...	82.04
Cellular rubber mattresses, cushions, pillows	94.04	Chlorates and perchlorates ...	28.32
Celluloid ...	39.03	Chlorides ...	28.30, 48, 49, 58
Cellulose acetate (including triacetate) ...	39.03	Chlorine ...	28.01
Cellulose, regenerated and ethers and esters ...	39.03	Chlorites and hypochlorites ...	28.31
Cement ...	25.23	Chloro-fluoro polymers ...	39.02
Cement, articles of ...	68.11	Chocolate—	
Cement based paints ...	32.09	Confectionery ...	18.06
Cement block making machinery ...	84.56	Couverture ...	18.06
Cement copper ...	74.01	Milk crumb ...	18.06
Cement-making machinery ...	84.56	Moulded ...	18.06
Cements or mortars, refractory ...	38.19	Preparations ...	18.06
Central heating boilers (other than steam generating boilers), iron or steel ...	73.37	White ...	17.04
Centrifugal (spin) dryers ...	84.18	Chocolate machinery ...	84.30
Centrifuges ...	84.18	Christmas crackers ...	97.05
Ceramic articles ...	Ch.69	Christmas tree decorations ...	97.05
Ceramic firing testers ...	38.19	Chromates ...	28.47, 48
Ceramic-making machinery ...	84.56	Chromium ...	81.04
Ceramics-working machinery ...	84.56	Chromium colours ...	32.07
Cereal husks ...	12.09	Chromium ores and concentrates ...	26.01
Cereal straws ...	12.09	Chucks ...	84.48
Cereals—		Chutney, mango ...	20.01
Milled, flaked, etc. ...	Ch.11	Cider ...	22.07
Prepared ...	19.05	Cider making machinery ...	84.27
Unmilled ...	Ch.10	Cigar and cigarette holders ...	98.11
Cermets ...	81.04	Cigar and cigarette-making machinery ...	84.59
Chain, copper ...	74.13	Cigarette boxes, wood ...	44.27
Chain, iron or steel ...	73.29	Cigarette cases—	
Chairs ...	94.01 02,	Copper ...	74.19
Chalk, drawing, etc. ...	98.05	Iron or steel ...	73.40
Chalk, natural ...	25.08	Zinc ...	84.58
Chamotte earth ...	25.07	Cigarettes vending machines ...	24.02
Champagne ...	22.05	Cigarettes ...	24.02
Channel black ...	28.03	Cigars ...	12.07
Charcoal, activated ...	38.03	Cinchona bark ...	84.08
Charcoal wood ...	44.02	Cinematograph motors ...	37.02, 04, 06, 07
Charcoals, drawing ...	98.05	Cinematographic film ...	09.06
Charts ...	49.05	Cinnamon ...	
Chassis fitted with engines for motor vehicles	87.04	Circles—	
Checking machines, weight-operated ...	84.20	Aluminium ...	76.03
Cheese ...	04.04	Nickel ...	75.03
Cheese presses ...	84.26	Zinc ...	79.05
Cheetah skins, raw ...	43.01	Circuit breakers, electrical ...	85.19
Chemical fuels ...	36.08	Circular saw blades ...	82.02
Chemical lighters ...	98.10	Circuses, travelling ...	97.08
Chemicals—		Cisterns, flushing, plastic ...	39.07
Pure and Compounds ...	Ch.28, Ch.29	Cisterns, iron or steel ...	73.38
Mixtures and preparations ...	Ch.30 to Ch.38	Citrates ...	29.16
Chenille fabrics ...	See fabrics (textile), woven	Citrus fruit ...	See Fruit, edible
Chenille yarns ...	58.07	Citrus fruit juice ...	20.07
Cheque books ...	49.07	Citrus fruit waste, dried ...	23.06
Cheque-writing machines ...	84.51	Civet ...	05.14
Chestnuts, fresh or dried ...	08.05	Clamps ...	82.04
Chewing gum ...	17.04	Clams ...	03.03, 16.05
Chewing gum base ...	38.19	Clasps, non-locking, base metal, for handbags, travel goods, etc. ...	83.09
Chicory and other coffee substitutes, roasted ...	21.01	Claws ...	05.09
Chicory root, unroasted ...	12.05	Clay ...	25.07, 68.07
Chicory salad, fresh or chilled ...	07.01	Cleaners, nail, of base metal ...	82.13
China clay ...	25.07	Cleaning machinery, textile ...	84.40
China clay working machinery ...	84.56	Cleavers, butchers' ...	82.13
Chinaware ...	69.11	Clementines ...	See Fruit, edible
Chiolite, natural ...	25.28	Clippers—	
Chipboard, wood ...	44.18	Animal hair (machinery) ...	84.28
		Hand, electric ...	85.07

INDEX

	Chapter or Heading No.		Chapter or Heading No.
<b>C</b>		<b>C</b>	
Clippers— <i>continued</i>		Coir—	
Hand, non-electric ... ..	82.13	Fibre, not spun ... ..	57.04
Nail ... ..	82.13	Fibre pads (for upholstery) ... ..	57.04
Cloaks ... ..	61.01, 02	Yarn ... ..	57.07
Clock—		Coke and semi-coke of coal, lignite or peat...	27.04
Cases and parts of clock cases ... ..	91.10	Coke, petroleum ... ..	27.14
Glasses, plastic ... ..	39.07	Coke, pitch ... ..	27.08
Glasses, other ... ..	70.15	Cold cathode valves and tubes ... ..	85.21
Movements ... ..	91.08	Collectors' pieces ... ..	99.05
Parts ... ..	91.11	Colour lakes ... ..	32.06
Clocks with watch movements ... ..	91.02, 03	Colouring matter ... ..	Ch.32
Clocks, other ... ..	91.03, 04	Combine harvester-threshers ... ..	84.25
Cloth—		Combine harvester-thresher engines ... ..	84.06
Iron or steel ... ..	73.27	Combs, hair ... ..	98.12
Photographic, sensitised ... ..	37.03	Combs, textile machinery ... ..	84.38
Wire, aluminium ... ..	76.13	Communications apparatus, radio ... ..	85.15
Wire, copper ... ..	74.11	Communion wafers ... ..	19.06
Clothing ... ..	See Apparel	Compasses ... ..	90.14
Cloths, cleaning, textile ... ..	62.05	Composing sticks, hand-operated ... ..	98.07
Clover ... ..	12.10	Composition leather ... ..	See Leather
Clover seed and seed of clover-like plants ... ..	12.03	Compression ignition (diesel) engines ... ..	84.06
Cloves ... ..	09.07	Compressors, air or gas ... ..	84.11
Clubs, golf and club shafts ... ..	97.06	Computer—	
Clutch linings ... ..	68.14	Discs ... ..	92.12
Clutches and clutch-brake assemblies ... ..	84.63	Tape ... ..	92.12
Coaches, and omnibuses ... ..	See Motor vehicles	Computers, electronic ... ..	See Automatic data processing machines
Coaches, railway and tramway, mechanically propelled ... ..	86.04	Concentrates—	
Coaches, railway, not mechanically propelled ... ..	86.05	Chicory ... ..	21.01
Coal ... ..	27.01	Coffee ... ..	21.02
Coal cutters ... ..	84.23	Essential oils ... ..	33.03
Coal tar ... ..	27.06	Tea or maté ... ..	21.02
Coalfish ... ..	03.01, 16.04	Concertinas ... ..	92.04
Coal hangers, wood ... ..	44.28	Concrete, articles of ... ..	68.11
Coated fabrics ... ..	Ch.59 (See Ch. Notes 1 and 2)	Concrete-mixing machines ... ..	84.56
Coating machinery, textile ... ..	84.40	Concrete-working machinery ... ..	84.46
Coats, textile ... ..	60.05, 61.01, 02	Concretes (essential oils) ... ..	33.01
Cobalts ... ..	81.04	Condensers for refrigerators and refrigerating equipment ... ..	84.15
Cochineal ... ..	05.15	Condensers, steam and other vapour ... ..	84.02
Cochineal extract ... ..	32.04	Condiments, mixed ... ..	21.04
Cockles ... ..	03.03, 16.05	Conditioners, hay ... ..	84.25
Cocks for boilers, pipes, tanks, etc. ... ..	84.61	Conduit tubing—	
Cocoa—		Ceramic ... ..	69.06
Beans ... ..	18.01	Of base metal, lined with insulating material ... ..	85.27
Butter ... ..	18.04	Of iron or steel, unlined ... ..	73.18
Paste ... ..	18.03	Confectionery—	
Powder ... ..	18.05, 06	Chocolate ... ..	18.06
Preparations ... ..	18.06	Liquorice ... ..	17.04
Shells and husks ... ..	18.02	Sugar (not containing cocoa) ... ..	17.04
Skins ... ..	18.02	Confectionery machinery ... ..	84.30
Waste ... ..	18.02	Confetti ... ..	97.05
Coconut (copra) oil ... ..	15.07, 08, 12	Connectors, electrical ... ..	85.19
Cocoanuts, fresh or dried ... ..	08.01	Contactors, electrical ... ..	85.19
Cocoons, silk worm ... ..	50.01, 03	Container cleaning, capping, closing, drying, sealing, filling or labelling machines ... ..	84.19
Cod ... ..	03.01, 02	Containers for conveyance or packing of goods—	
Cod liver oil, emulsified or medicaments ... ..	30.03	Aluminium ... ..	76.10
Cod liver oil, in bulk ... ..	15.04, 08.12	Glass ... ..	70.10
Coffee and substitutes containing coffee ... ..	09.01	Iron or steel ... ..	73.23
Coffee extracts, essences and concentrates ... ..	21.02	Road-rail ... ..	86.08
Coffee mills, domestic, non-electric ... ..	82.08	Wood ... ..	44.21
Coffee pastes ... ..	21.07	Control panels, electrical ... ..	85.19
Coffer dams ... ..	89.05	Convertors, metal foundry ... ..	84.43
Cognac ... ..	22.09	Conveyor bands, belts and belting ... ..	See Belts and belting
Coilers, strip, of a kind used in rolling mills... ..	84.59	Conveyors ... ..	84.22
Coin ... ..	72.01		
Coin-operated amusement machines... ..	97.04		
Coin-sorting, counting and wrapping machines ... ..	84.54		

INDEX

C	Chapter or Heading No.	C	Chapter or Heading No.
Cookers, non-electric, iron or steel ... ..	73.36	Cotton (textile)— <i>continued</i>	
Cooking apparatus, electric, domestic ... ..	85.12	Terry fabrics ... ..	55.08
Cooking apparatus, electric, industrial and laboratory ... ..	85.11	Thread ... ..	55.05, 06
Cooking apparatus, non-electric, of copper ... ..	74.17	Waste ... ..	55.03
Cooking utensils, ceramic ... ..	69.11, 12	Wools, medicated or put up for retail sale for medical or surgical purposes ... ..	30.04
Cooking utensils, glass ... ..	70.13	Woven fabrics, other than gauze or terry ... ..	55.09
Coopers' products, wood ... ..	44.22	Yarn ... ..	55.05, 06
Copal ... ..	13.02	Cotton linter pulp ... ..	47.01
Copper, including alloys ... ..	Ch.74	Cotton seed ... ..	12.01
Copper clad laminates ... ..	74.05	Cotton seed cake and meal ... ..	23.04
Copper ores and concentrates ... ..	26.01	Cotton seed oil ... ..	15.07, 08, 12
Copper, waste and scrap ... ..	74.01	Couch-grass ... ..	14.03
Copra ... ..	12.01	Cough sweets ... ..	17.04
Cops, of paper ... ..	48.20	Counter-bores ... ..	82.05
Cops, wood ... ..	44.26	Counters (furniture) ... ..	94.03
Coral, unworked ... ..	05.12	Counters and timers, electronic ... ..	90, 28, 29
Coral, worked ... ..	95.05	Countersinks ... ..	82.05
Cord, rubber, vulcanised ... ..	40.07	Counting machines, weight-operated ... ..	84.20
Cordage—		Couplings, shaft ... ..	84.63
Aluminium ... ..	76.12	Couverture, chocolate ... ..	18.06
Copper ... ..	74.10	Covers, loose woven—	
Iron or steel ... ..	73.25	Furnishing ... ..	62.02
Textile ... ..	59.04	Other ... ..	62.05
Textile, scrap or worn out ... ..	63.02	Cows ... ..	01.02
Cordials, non-alcoholic, concentrated ... ..	21.07	Crab ... ..	03.03, 16.05
Cordite ... ..	36.01	Cramps ... ..	82.04
Corduroy ... ..	58.04	Cramps, spiked, iron or steel ... ..	73.31
Coriander seeds ... ..	09.09	Crane lorries ... ..	87.03
Cork, agglomerated, including articles thereof	45.04	Cranes—	
Cork natural—		Floating ... ..	89.03
Articles of ... ..	45.03	Lorry mounted, excluding works trucks ... ..	87.03
In rectangular blocks, plates, sheets or strips	45.02	Railway and tramway rolling stock ... ..	86.06
Unworked, crushed, granulated or ground	45.01	Railway vehicle ... ..	86.06
Cork waste ... ..	45.01	Works trucks, mounted on ... ..	87.07
Cork-working machinery ... ..	84.47	Other ... ..	84.22
Corks, crown, base metal ... ..	83.13	Cranks and crankshafts ... ..	84.63
Corns ... ..	06.01	Crates, wood ... ..	44.21
Com—		Cravats ... ..	61.07
On the cob, frozen ... ..	21.07	Crawfish ... ..	03.03, 16.05
Kernel, frozen ... ..	21.07	Crayfish, freshwater ... ..	03.03, 16.05
Corned beef ... ..	16.02	Crayons ... ..	98.05
Cornflakes ... ..	19.05	Cream, canned ... ..	04.02
Cornish type boilers ... ..	84.01	Cream, fresh ... ..	04.01
Corn oil ... ..	15.07	Cream separators ... ..	84.18
Corozo nuts ... ..	14.04	Creosote oil ... ..	27.07
Corozo, worked ... ..	95.06	Cresol ... ..	27.07, 29.06
Corset busks ... ..	98.13	Cresylic acid ... ..	27.07
Corsets ... ..	61.09	Cricketer pads ... ..	64.06
Corticosteroids ... ..	29.39, 30.03	Cricketer requisites, except pads, gloves and other clothing ... ..	97.06
Corundum, artificial ... ..	28.20	Crimpers, hay ... ..	84.25
Corundum, natural ... ..	25.13	Crispbread ... ..	19.07
Cosmetic cases—		Crochet hooks, iron or steel ... ..	73.33
Of aluminium ... ..	76.16	Croquet requisites ... ..	97.06
Of copper ... ..	74.19	Cross-cut saws ... ..	82.02
Of iron or steel ... ..	73.40	Crucibles, refractory ... ..	69.03
Cosmetic brushes ... ..	96.02	Crushers, cider making ... ..	84.27
Cosmetics ... ..	33.06	Crushers, fruit juice preparation ... ..	84.27
Costumes ... ..	60.05, 61.02	Crushers, hay ... ..	84.25
Cotters and cotter pins, copper ... ..	74.15	Crushing machinery, mineral ... ..	84.56
Cotters and cotter pins, iron or steel ... ..	73.32	Crustaceans ... ..	03.03, 16.05
Cotton (textile)—		Cryolite, natural ... ..	25.28
Carded or combed ... ..	55.04	Crystals, piezo-electric, mounted ... ..	85.21
Gauze ... ..	55.07	Crystallised fruit, fruit peel and parts of plants	20.04
Linters ... ..	55.02	Cucumbers, fresh or chilled ... ..	07.01
Rags, pulled or garnetted ... ..	55.03	Cuff-links ... ..	98.01
Raw ... ..	55.01		

INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>C</b>		<b>D</b>	
Cultivators ... ..	84.24	Desk racks, base metal ... ..	83.04
Culture media, prepared ... ..	38.16	Desks ... ..	94.03
Cumin seeds ... ..	09.09	Detergent alkylates ... ..	38.19
Cupboards ... ..	94.03	Detergents ... ..	34.02
Cups, paper ... ..	48.21	Detonating caps ... ..	36.04
Curd ... ..	04.04	Detonators ... ..	36.04
Curling grips, iron or steel ... ..	73.34	Dextrin glues ... ..	35.05
Curling tong heaters, electric ... ..	85.12	Dextrins ... ..	35.05
Currants ... ..	See Fruit, edible	Diamond dies for wire drawing ... ..	82.05
Curtains ... ..	60.05, 62.02	Diamonds ... ..	71.02, 04
Cushions... ..	94.04	Diatomite, activated ... ..	38.03
Cut flowers ... ..	06.03	Diatomite, not activated ... ..	25.12
Cutlasses... ..	93.01	Diazo, azo and azoxy compounds ... ..	29.28
Cutlery ... ..	82.09	Dictating machines, and parts and accessories	92.11, 13
Cutters, milling ... ..	82.05	Die casting machines ... ..	84.43
Cutting appliances, gas operated ... ..	84.50	Dies of sintered metal carbide ... ..	82.05
Cutting machines and apparatus, electric ... ..	85.11	Dies, threading ... ..	82.05
Cuttings ... ..	06.02	Diesel engines ... ..	84.06
Cuttle fish ... ..	03.03	Diesel oil ... ..	27.10
Cyanamides ... ..	28.58	Diggers, elevator ... ..	84.25
Cyanates and thiocyanates ... ..	28.44	Diggers, shaker ... ..	84.25
Cyanides ... ..	28.43	Dinas earth ... ..	25.07
Cycles, motor ... ..	87.09	Diodes, valve and semi-conductor ... ..	85.21
Cycles, not motorised ... ..	87.10	Dipentene ... ..	29.01, 38.07
Cycles, not motorised, parts ... ..	87.12	Dips, sheep and cattle ... ..	38.11
Cyclotrons ... ..	85.22	Disc brake pad assemblies ... ..	87.06
Cylinders, compressed gas, aluminium ... ..	76.11	Discharge lamps ... ..	85.20
Cylinders, compressed gas, iron or steel ... ..	73.24	Discs—	
Cymbals ... ..	92.06	Aluminium ... ..	76.03
<b>D</b>		Computer ... ..	92.12
Dairy machinery ... ..	84.26	Nickel ... ..	75.03
Damask table linen, flax ... ..	62.02	Zinc ... ..	79.03
Damasks—		Dishwashing machines... ..	84.19
Cotton ... ..	55.09	Disinfectants ... ..	38.11
Flax ... ..	54.05	Dispersions, rubber ... ..	40.06
Man-made fibres (continuous) ... ..	51.04	Display cabinets, refrigeration ... ..	84.15
Man-made fibres (discontinuous) ... ..	56.07	Distemper brushes ... ..	96.02
Dari ... ..	10.07	Distemper ... ..	32.09
Dasheens, fresh or dried ... ..	07.06	Distilled water ... ..	28.58
Data recorders ... ..	85.22	Distributors, asphalt, bitumen, tar and tar-	
Date stamps, hand-operated ... ..	98.07	macadam ... ..	84.59
Dates, fresh or dried ... ..	08.01	Distributors, fertilizer and seed ... ..	84.24
Deaf aids ... ..	90.19	Dithionites ... ..	28.36
Decalcomanias ... ..	49.08	Divan beds ... ..	94.03
Decorations, Christmas tree ... ..	97.05	Divan seats, whether or not convertible into	
Decoys, game ... ..	97.07	beds ... ..	94.01
Deed boxes, base metal ... ..	83.03	Dobbies, textile... ..	84.38
Defrosters and demisters, electric, for motor		Document cases ... ..	42.02
vehicles ... ..	85.09	Document copying paper-sensitised ... ..	37.03
Degras ... ..	15.09	Documents of title ... ..	49.07
Demonstrational instruments, apparatus or		Dogfish ... ..	03.01
models ... ..	90.21	Dogs ... ..	01.06
Dental—		Dolls ... ..	97.02
Fillings and cements ... ..	30.05	Dolomite, crude ... ..	25.18
Furniture ... ..	94.02	Dom nuts ... ..	14.04
Instruments and appliances ... ..	90.17	Dom palm seeds ... ..	14.04
Plaster ... ..	38.19	Door frames, iron or steel ... ..	73.21
Plate brushes ... ..	96.02	Doors and door frames, aluminium ... ..	76.08
Plate fixative preparations ... ..	33.06	Doors, iron or steel, for buildings ... ..	73.21
Wax ... ..	34.07	Doors, wood ... ..	44.23
Dentists' chairs ... ..	94.02	Doubling machines, textile ... ..	84.36
Denture cleansing preparations ... ..	33.06	Dover sole ... ..	03.01
Deodorants, anti-perspirants and room de-		Down ... ..	05.07
odorisers ... ..	33.06	Drain gratings and frames, iron or steel ... ..	73.40
Desiccated coconut ... ..	08.01	Drain pipes, cast iron ... ..	73.17
Designs (printed matter) ... ..	49.11	Drain pipes, ceramic ... ..	69.06
		Drained fruit, fruit peel and parts of plants... ..	20.04

INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>D</b>		<b>E</b>	
Drawers (furniture) ... ..	94.03	Eels ... ..	03.01
Drawing chalks and charcoals ... ..	98.05	Egg grading machines ... ..	84.25
Drawing instruments ... ..	90.16	Egg white (ovalbumin)... ..	35.02
Drawing knives ... ..	82.04	Eggs and yolks ... ..	04.05
Drawing pins, copper ... ..	74.14	Eiderdowns (stuffed furnishings) ... ..	94.04
Drawing pin, iron or steel ... ..	73.31	Elastic fabrics and trimmings (rubber), not knitted or crocheted ... ..	59.13
Drawings, hand ... ..	99.01	Elastic thread ... ..	40.06, 07
Drawings, industrial architectural, etc., ... ..	49.06	Electric blankets ... ..	62.01
Drawn wood ... ..	44.11	Electric lamp-making machines ... ..	84.57
Dredgers ... ..	89.03	Electrical apparatus, appliances and machin- ery—	
Dress patterns—		Accumulators ... ..	85.04
Paper ... ..	48.21	Alarms, burglar and fire ... ..	85.17
Textile ... ..	62.05	Amplifiers, audio frequency ... ..	85.14
Dresses ... ..	60.05, 61.02	Batteries and cells ... ..	85.03
Dressing gowns ... ..	60.05, 61.01, 02	Capacitors ... ..	85.18
Dressing machines, textile ... ..	84.40	Carbons ... ..	85.24
Dressings—		Circuit breakers ... ..	85.19
Leather ... ..	38.12	Conduit tubing—	
Medical and surgical ... ..	30.04	Of base metal, lined with insulating material ... ..	85.27
Paper ... ..	38.12	Of iron or steel unlined ... ..	73.18
Sheep and cattle ... ..	38.11	Connectors ... ..	85.19
Textile ... ..	38.12	Contactors ... ..	85.19
Driers—		Control panels ... ..	85.19
Agricultural; mechanical ... ..	84.17	Cooking, domestic ... ..	85.12
Prepared ... ..	32.11	Cooking, industrial and laboratory ... ..	85.11
Drill, cotton fabric ... ..	55.09	Electrical parts of machinery, not elsewhere specified ... ..	85.28
Drilling machines, metal working ... ..	84.45	Electro-magnets ... ..	85.02
Drills, agricultural ... ..	84.24	Fans ... ..	84.11, 85.06
Drills, hand ... ..	82.04	Filament and discharge lamps ... ..	85.20
Drums, aluminium, for conveyance or packing of goods ... ..	76.10	Floor polishers and scrubbers, domestic ... ..	85.06
Drums, iron or steel, for conveyance or packing of goods ... ..	73.23	Fluorescent tubular lamps ... ..	85.20
Drums, musical... ..	92.06	Food mixers, domestic ... ..	85.06
Drums, wood ... ..	44.21	For making and breaking electrical circuits For making connections to or in electrical circuits ... ..	85.19
Dry cleaners, laundering ... ..	84.40	For protecting electrical circuits ... ..	85.19
Dryers, spin ... ..	84.18	Furnaces, industrial and laboratory ... ..	85.11
Dryers, tumbler ... ..	84.40	Fuses and fusegear ... ..	85.19
Duck, cotton fabric ... ..	55.09	Generating sets ... ..	85.01
Ducks, dead ... ..	02.02	Generators and parts ... ..	85.01
Ducks, live ... ..	01.05	Hair clippers ... ..	85.07
Dummies, tailors' etc. ... ..	98.16	Hand tools ... ..	85.05
Dumpers and dump trucks ... ..	87.02	Heating, domestic ... ..	85.12
Duplicators, hectograph and stencil ... ..	84.54	Heating, for motor vehicles... ..	85.12
Durra ... ..	10.07	Heating, industrial and laboratory... ..	85.11
Dust, textile ... ..	59.01	Induction and dielectric heating and cooking apparatus ... ..	85.11, 12
Dusters, feather... ..	96.04	Inductors, calibrated ... ..	85.01
Dusters, textile ... ..	62.05	Insulated wire, cable, bars, strip ... ..	85.23
Dyeing extracts ... ..	32.04	Insulating fittings ... ..	85.26
Dyeing machinery for textiles... ..	84.40	Insulators ... ..	85.25
Dyeing, raw vegetable materials for ... ..	13.01	Kettles ... ..	85.12
Dyes and dyestuffs ... ..	32.05, 09	Lamp-holders ... ..	85.19
Dyes, hair ... ..	33.06	Lamps ... ..	85.20
Dyestuffs intermediate products ... ..	29.22, 23	Lighters ... ..	98.10
<b>E</b>		Lighting fittings of base metal ... ..	83.07
Earth-borers ... ..	84.23	Motor generator sets ... ..	85.01
Earth colours ... ..	25.09, 28.23	Motors and parts ... ..	85.01
Earth-moving machinery ... ..	84.23	Potentiometers (resistors) ... ..	85.19
Ebonite, and articles of ... ..	40.15, 16	Radar ... ..	85.15
Ebonite (vulcanite) working machinery ... ..	84.47	Radio ... ..	85.15
Economic boilers ... ..	84.01	Reactors, shunt and series ... ..	85.01
Edible offals, meat—		Rectifiers and rectifying apparatus... ..	85.01, 21
Fresh, chilled, frozen ... ..	02.01, 04		
Salted, in brine, dried or smoked ... ..	02.06		
Edible offals, poultry (other than liver) ... ..	02.02		
Eel-grass... ..	14.02		

INDEX

	Chapter or Heading No.		Chapter or Heading No.
<b>E</b>		<b>E</b>	
Electrical apparatus, appliances and machinery— <i>continued</i>		Essences— <i>continued</i>	
Relays... ..	85.19	Coffee ... ..	21.02
Resistors ... ..	85.12, 19, 24	Tea or maté ... ..	21.02
Rotary converters ... ..	85.01	Essential oils ... ..	Ch.33
Rotors and stators (unwound) ... ..	85.01	Esters, inorganic ... ..	29.17-29.21
Shavers ... ..	85.07	Etchings, original ... ..	99.02
Signalling equipment ... ..	85.09, 16, 17	Ethers ... ..	29.08
Smoothing irons ... ..	85.12	Ethyl alcohol ... ..	22.08
Space heaters... ..	85.12	Ethylcellulose ... ..	39.03
Starting and controlling for electric motors	85.19	Evaporators for refrigerators and refrigerating equipment ... ..	84.15
Starting and ignition equipment for internal combustion engines ... ..	85.08	Evaporators, other ... ..	84.17
Switchboards ... ..	85.13, 19	Excavating machinery ... ..	84.23
Switches and switchgear ... ..	85.19	Exhausters, air or gas ... ..	84.11
Synchros ... ..	85.01	Expanded metal, aluminium ... ..	76.14
Telecommunications apparatus ... ..	85.13	Expanded metal, copper ... ..	74.12
Television ... ..	85.15	Expanded metal, iron or steel ... ..	73.28
Toasters ... ..	85.12	Expanded vinyls ... ..	39.02
Traffic control ... ..	85.16	Explosives ... ..	Ch.36
Transformers ... ..	85.01	Exposure meters, photo-electric ... ..	90.28, 29
Vacuum cleaners, domestic ... ..	85.06	Exposure meters, other ... ..	90.25
Valves and tubes ... ..	85.21	Extenders, compounded for paints ... ..	38.19
Water heaters, instantaneous or storage ... ..	85.12	Extracts—	
Welding, soldering and brazing ... ..	85.11	Chicory ... ..	21.01
Electricity supply or production meters ... ..	90.26, 29	Coffee ... ..	21.02
Electro-chemical machines ... ..	84.45	Hop ... ..	13.03
Electro-magnetic devices ... ..	85.02	Liquorice ... ..	13.03
Electro-magnets... ..	85.02	Malt ... ..	19.01
Electro-medical apparatus ... ..	90.17	Meat ... ..	16.03
Electrodes, carbon ... ..	85.24	Pyrethrum ... ..	13.03
Electrodes, welding, coated or cored with flux material, of base metal ... ..	83.15	Tea or maté ... ..	21.02
Electrolytic copper ... ..	74.01	Yeast ... ..	21.07
Electron accelerators ... ..	85.22	Extruding nipples, textile (except glass or ceramic nipples) ... ..	84.38
Electron optical devices ... ..	85.21	Eye make-up ... ..	33.06
Electronic control equipment ... ..	90.28, 29	Eyes and eyelets, base metal, for clothing, tents, etc. ... ..	83.09
Electronic microcircuits ... ..	85.21	Eyes, artificial ... ..	90.19
Elements, chemical radio-active ... ..	28.50	Eyes for grafting and budding ... ..	06.02
Elevator bands, belts and belting	See Belts and belting		
Elevators, liquid ... ..	84.10	<b>F</b>	
Embroidery, in the piece, strips or in motifs... ..	58.10	Fabric folding, reeling and cutting machines... ..	84.40
Embroidery machines ... ..	84.37	Fabrics (textile), knitted or crocheted (including narrow and pile fabrics)—	
Embroidery stiletos, iron or steel ... ..	73.33	Elastic or rubberised ... ..	60.06
Emery, crude ... ..	25.13	Not elastic or rubberised ... ..	60.01, Ch.59 (See Ch. Notes 1 and 2)
Emetine—		Fabrics (textile), woven—	
Medicaments ... ..	30.03	Alpaca ... ..	53.11
Other ... ..	29.42	Cashmere ... ..	53.11
Emulsifiers ... ..	34.02	Coarse animal hair (excluding horsehair)... ..	53.12
Emulsion paint ... ..	32.09	Coated or impregnated ... ..	Ch.99
Enamel, glass ... ..	70.02	(See Ch. Notes 1 and 2)	
Enamels, painters' ... ..	32.09	Cotton ... ..	Ch.55
Enamels, vitrifiable ... ..	32.08	Fine animal hair ... ..	53.11
End mills ... ..	82.05	Flax, linen ... ..	54.05
Engineering plans and drawings ... ..	49.06	Horsehair ... ..	53.13
Engravings, original ... ..	99.02	Man-made fibres (continuous) ... ..	51.04
Enzymes ... ..	29.40	Man-made fibres (discontinuous) ... ..	56.07
Epoxide resins ... ..	39.01	Metal thread or metallised yarn ... ..	52.02
Epoxides ... ..	29.09	Mohair ... ..	53.11
Erasers, rubber ... ..	40.14	Moquettes ... ..	58.04
Escalators ... ..	84.22	Narrow ... ..	58.05 (See Ch.58 Note 3), 58.07, Ch.59 (See Ch. Notes 1 and 2)
Esparto ... ..	14.05	Noil silk ... ..	50.10
Esparto pulp ... ..	47.01	Paper yarn ... ..	57.12
Esparto wax ... ..	15.16		
Essences—			
Chicory ... ..	21.01		

INDEX

F		Chapter or Heading No.	F		Chapter or Heading No.
Fabrics (textile, woven— <i>continued</i> )			Felts, machinery ... .. 59.17		
Pile and chenille—			Fencing, assembled, iron or steelz ... .. 73.21		
Coated, including narrow, coated ... Ch.59			Fencing wire, iron or steel ... .. 73.26		
(See Ch. Notes 1 and 2)			Fennel seeds ... .. 09.09		
Narrow, not coated ... .. 58.05			Fents—		
(See Ch. 58 Note 3)			Cotton ... .. 55.09		
Terry, of cotton ... .. 55.08			Man-made fibres (continuous) ... .. 51.04		
Other ... .. 58.04			Man-made fibres (discontinuous) ... .. 56.07		
Silk, other than noil ... .. 50.09			Wool or fine animal hair ... .. 53.11		
Vegetable textile fibres—			Fermenting vats, with cooling coils, etc. ... 84.17		
Hemp, true... .. 57.09			Fermenting vats, without mechanical or		
Jute ... .. 57.10			cooling equipment ... .. See Vats		
Other ... .. 57.11			Ferro-alloys ... .. 73.02		
Woolen ... .. 53.11			Ferro-cerium ... .. 36.07		
Worsted ... .. 53.11			Fertiliser distributors ... .. 84.24		
Fabrics (textile), other—			Fertilisers ... .. Ch.31		
Bonded fibre, and articles thereof ... .. 59.03			Fibre pads of coir (for upholstery) ... .. 57.04		
Elastic (rubber), not knitted or crocheted... 59.13			Fibre tipped pens and pencils and parts ... 98.03		
Embroidery in the piece, strips or in motifs 58.10			Fibre, vulcanised ... .. 39.03		
Felt, and articles thereof ... .. 59.02			Fibres—		
Gas mantle ... .. 59.14			Cotton ... .. Ch.55		
Gum, etc., coated ... .. 59.07			Glass ... .. 70.20		
Impregnated or coated with oil ... .. 59.09			Man-made, regenerated ... .. Ch.51 and Ch.56		
Impregnated or coated with plastic materials 59.08			Man-made, synthetic ... .. Ch.51 and Ch.56		
Lace in the piece, strips or in motifs ... 58.09			Vegetable, brushmaking ... .. 14.03		
Machinery, for use in ... .. 59.17			Vegetable textile—		
Painted ... .. 59.12			Agave (including sisal), not spun ... .. 57.04		
Rubberised ... .. 59.11, 60.06			Coir, not spun ... .. 57.04		
Tulle ... .. 58.08, 09			Hemp, not spun ... .. 57.01, 02, 04		
Fabrics, other than textile—			Hibiscus cannabinus, not spun ... .. 57.03		
Glass fibre ... .. 70.20			Jute, not spun ... .. 57.03		
Reinforcing, iron or steel ... .. 73.27			Other vegetable textile fibres, not spun... 57.04		
Woven wire—			Field beans ... .. 07.05		
Aluminium ... .. 76.13			Figs, fresh or dried ... .. 08.03		
Copper ... .. 74.11			Files dental ... .. 90.17		
Iron or steel ... .. 73.27			Files, nail ... .. 82.13		
Face powder ... .. 33.06			Files, rotary ... .. 82.05		
Factice ... .. 40.02			Files (tools) ... .. 82.03		
Fairground amusements and equipment ... 97.08			Filing cabinets, base metal ... .. 83.04, 94.03		
Fan belts, rubber (motor vehicle) ... .. 40.10			Fillings, painters' ... .. 32.12		
Fancy goods, leather, other than bags, wallets, etc. ... .. 42.05			Films—		
Fans—			Exposed and developed—		
Electric ... .. 84.11, 85.06			Cinematographic ... .. 37.06, 07		
Hand ... .. 67.05			Photographic ... .. 37.05		
Mechanical ... .. 84.11			Exposed but not developed ... .. 37.04		
Room-ventilating ... .. 85.06			Unexposed, in rolls ... .. 37.02		
Farmyard-manure spreaders ... .. 84.24			Unexposed, in the flat ... .. 37.01		
Fasteners, press and snap ... .. 98.01			Film base, cellulose acetate ... .. 39.03		
Fasteners, slide ... .. 98.02			Film base, polyester ... .. 39.01		
Fat—			Film plastic ... .. Ch.39		
Animal or vegetable, fish or marine mammal Ch.15			Filter cloth, cloths and bags ... .. 59.17		
Cocoa ... .. 18.04			Filter presses ... .. 84.18		
Pig and poultry, rendered ... .. 15.01			Filtering machinery and equipment ... .. 84.18		
Pig and poultry, unrendered ... .. 02.05			Finishers for asphalt, bitumen, tar and tar-		
Fats, edible, prepared ... .. 15.13			macadam ... .. 84.59		
Fatty acids ... .. 15.10			Finishing machinery for textiles ... .. 84.40		
Fatty alcohols ... .. 15.10, 29.04			Fire alarms, electric ... .. 85.17		
Feather dusters ... .. 96.04			Fire extinguisher preparations and charges ... 38.17		
Feathers, dressed ... .. 67.01			Fire extinguishers ... .. 84.21		
Feathers, undressed ... .. 05.07			Fire extinguishing grenades, charge ... .. 38.17		
Feed-water heaters ... .. 84.02			Fire fighting vehicles ... .. 87.03		
Felspar, opt prescfous stones ... .. 25.31			Fire floats ... .. 89.03		
Felt and articles of felt... .. 59.02			Firearms ... .. Ch.93		
Felt-hat making machines ... .. 84.39			Fireclay ... .. 25.07		
Felt-making and finishing machines ... .. 84.39			Firefighters ... .. 36.08		
Felt tipped pens and pencils and parts ... 98.03			Fireworks ... .. 36.05		
			First-aid outfits ... .. 30.05		

INDEX

	Chapter or Heading No.		Chapter or Heading No.
	F		F
Fish—		Flooring, rubber, in the piece	40.08
Bladders and waste	05.05	Flour—	
Dead (inedible) and salted roes	05.15	Arrowroot	11.06
Filets	03.01	Fruit, edible	11.04
Fresh (live or dead) or chilled	03.01	Gluten...	11.09
Frozen	03.01	Leguminous vegetable	11.03
In airtight containers	16.04	Malt	11.07
Livers	03.01, 02	Manioc	11.06
Meal and flour	23.01	Of oil seeds and oleaginous fruit	12.02
Paste	16.04	Potato	11.05
Prepared or preserved	16.04	Preparations	19.02
Roes	03.01, 02, 16.04	Sago	11.06
Salted, dried or smoked	03.02	Salep	11.06
Shell	03.03, 16.05	Wheat and other cereals	11.01
Solubles	23.07	Wood	44.12
Wet, salted, split	03.02	Flours and meals (animal foods)	23.01
Fish-eaters, of base metal	82.14	Flow meters and controllers (electrical)	90.28
Fish glues	35.03	Flow meters and controllers (non-electric)	90.24, 29
Fish-hooks	97.07	Flower buds	06.03
Fishing nets, industrial	59.05	Flower bulbs	06.01
Fishing tackle	97.07	Flower seed	12.03
Fishing vessels	89.01	Flowers, artificial	67.02
Fittings, base metal, for furniture, doors windows, etc.	83.02	Flowers, cut	06.03
Fittings, pipe or tube—		Fluorescent tubular lamps	85.20
Aluminium	76.07	Fluorides	28.13, 29
Copper	74.08	Fluorine	28.01
Lead	78.05	Fluorine salts	28.29
Nickel	75.04	Fluorospars, of precious stones	25.31
Plastic	39.07	Flux, soldering, etc.	38.13
Tin	80.05	Fly papers	38.11
Zinc	79.04	Fly-wheels	84.63
Flags, pennants and banners, woven	39.07	Flying machines	88.02
Flagstones	68.01	Foamed vinyls	See Expanded vinyls
Flakes—		Fodder presses	84.25
Aluminium	76.05	Foil—	
Copper	74.06	Aluminium	76.04
Lead	78.04	Copper	74.05
Magnesium	77.02	Gold	71.07
Nickel	75.03	Lead	78.04
Tin	80.04	Magnesium	77.02
Zinc	79.03	Nickel	75.03
Flashlight materials	37.08	Platinum	71.09
Flasks, vacuum	98.15	Silver	71.05
Flavouring materials	33.04	Tin	80.04
Flax—		Zinc	79.03
Fabric, woven (linen)	54.05	Foliage, artificial	67.02
Raw or processed, but not spun	54.01	Foliage, natural and ornamental (not bearing flowers or flower buds)	06.04
Seed	12.01	Fondants (not containing cocoa)	17.04
Yarn and thread	54.03, 04	Food freezers	84.15
Flaxboard	44.18	Food grinders, domestic, non-electric	82.08
Flexible tubing and piping, base metal	83.08	Food manufacture and preparation machinery	84.30
Flint crude	25.17	Food mixers, domestic, electric	85.06
Flints, lighter	36.07	Food mixers, domestic, non-electric	82.08
Float glass	70.06	Food slicers, domestic, non-electric	82.08
Floating cranes	89.03	Food vending machines, automatic	84.58
Floating docks	89.03	Footballs	97.06
Floating structures	89.05	Footwear—	
Flock, textile	59.01	Asbestos	68.13
Floor coverings, felt	59.02	Canvas	64.02, 03, 04
Floor coverings, paper based	48.12	Cork soled	64.03
Floor coverings, plastic	39.02	Industrial	64.01, 02
Floor coverings prepared on a textile base	59.10	Leather	64.02
Floorpolishers and scrubbers, domestic, electric	85.06	Parts of	64.05
Floor polishes and creams	34.05	Plastics or rubber	64.01, 02
		Safety	64.01, 02
		Wood soled	64.03

INDEX

	Chapter or Heading No.		Chapter or Heading No.
<b>F</b>		<b>F</b>	
Footwear— <i>continued</i>		Furnace black ... ..	28.03
Worn, in bulk packings ... ..	63.01	Furnace burners, non-electric ... ..	84.13
Forage harvesters ... ..	84.25	Furnaces, electric, industrial and laboratory... ..	85.11
Forage kale, roots and similar products ... ..	12.10	Furnaces, industrial and laboratory, non- electric ... ..	84.14
Forage, sweetened or unsweetened ... ..	23.07	Furnishing hardware, plastic ... ..	39.07
Forest-tree seeds ... ..	12.03	Furniture ... ..	Ch.94
Forges, Portable ... ..	82.04	Furniture polishes and creams ... ..	34.05
Forging machines ... ..	84.45	Furskins, raw ... ..	43.01
Fork-lift trucks and parts ... ..	87.07	Furskins, tanned or dressed ... ..	43.02
Forks, cutlery ... ..	82.14	Fuses and fusegear, electrical ... ..	85.19
Forks (hand tools) ... ..	82.01	Fuses, blasting, mining and safety ... ..	36.03
Formaldehyde ... ..	29.11		
Foundry machinery ... ..	84.43	<b>G</b>	
Foundry moulds of sand forming machines... ..	84.56	Gaiters ... ..	64.06
Fountain pens and parts ... ..	98.03	Gallium ... ..	81.04
Fourdriner wires, copper ... ..	74.11	Gall nuts ... ..	13.01
Fourdriner wires, iron or steel ... ..	73.27	Games, outdoor, appliances, etc. ... ..	97.06
Fowls, dead ... ..	02.02	Garden umbrellas ... ..	66.01
Fowls, live ... ..	01.05	Garlic ... ..	See Vegetables, edible
Frames—		Garments ... ..	See Apparel
Door and window, aluminium ... ..	76.08	Garnet, natural ... ..	25.13
Door and window, iron or steel ... ..	73.21	Gas—	
Door and window, wood ... ..	44.23	Coal, water, producer etc. ... ..	27.05(bis)
Handbag, trunk, etc., of base metal ... ..	83.01, 09	Compressors ... ..	84.11
Mirror, photograph and picture, base metal ... ..	83.12	Cylinders and containers, aluminium ... ..	76.11
Mirror, photograph and picture, wood ... ..	44.20	Cylinders and containers, iron or steel ... ..	73.24
Racket ... ..	97.06	Generators ... ..	84.03
Skylight, zinc ... ..	79.05	Oil ... ..	27.10
Spectacle and goggle ... ..	90.03	Petroleum and methane ... ..	27.11
Freezers, food ... ..	84.15	Supply or production meters ... ..	90.26, 29
Freshwater fish ... ..	03.01	Turbines ... ..	84.08
Frogs legs ... ..	02.04	Gaskets, composite or sets ... ..	84.64
Fruit, artificial ... ..	67.02	Gates, iron or steel ... ..	73.21
Fruit bowls, wood ... ..	44.27	Guages ... ..	90.16, 24, 28
Fruit, edible, including peel and nuts—		Gauze—	
Drained, glace or crystallised ... ..	20.04 <sup>h</sup>	Absorbent ... ..	30.04
Dried ... ..	08.01, 02, 03, 04, 05, 12, 13	Cotton ... ..	55.07
Flours of ... ..	11.04	Iron or steel ... ..	73.27
Fresh ... ..	08.01, 02, 03, 04, 05, 06, 07, 08, 09, 13	Swabs ... ..	30.04
Frozen ... ..	08.10, 13, 20.03	Tissues ... ..	30.04
Jams and jellies ... ..	20.05	Wire, aluminium ... ..	76.13
Juices ... ..	20.07	Wire, copper ... ..	74.11
Marmalades ... ..	20.05	Gear making and finishing machines... ..	84.45
Prepared or preserved by vinegar or acetic acid ... ..	20.01	Gears and gearing (including gear boxes) ... ..	84.63
Provisionally preserved ... ..	08.11	Geese, dead ... ..	02.02
Purée and pastes ... ..	20.05	Geese, live ... ..	01.05
Otherwise prepared or preserved ... ..	20.06	Gelatin and gelatin derivatives ... ..	35.03
Fruit jelly ... ..	20.05	Gelatin copying pastes ... ..	98.09
Fruit juice preparing machinery ... ..	84.27	Gelatin hardened ... ..	39.04
Fruit kernels ... ..	12.08	Gelatin, unhardened, worked ... ..	95.08
Fruit, oleaginous ... ..	21.01	Geldings ... ..	01.01
Fruit squashes, non-alcoholic, concentrated... ..	12.07	Generating sets, electric ... ..	85.01
Fruit stocks and trees ... ..	06.02	Generators, electric and parts ... ..	85.01
Fuel, lighter ... ..	36.08	Generators, gas ... ..	84.03
Fuel oils ... ..	27.10	Geophysical instruments ... ..	90.14, 28
Fuel, solid (coal) ... ..	27.01	Germanium ... ..	81.04
Fuel, wood ... ..	44.01	Germanium and silicon rectifying apparatus... ..	85.01
Fulminates ... ..	28.44	Germination plant, agricultural ... ..	84.28
Funfair games ... ..	97.04	Getters ... ..	38.19
Fungicides ... ..	38.11	Ghee, natural ... ..	04.03
Fur, artificial ... ..	43.04	Gimped yarn ... ..	58.07
Fur (artificial) clothing... ..	43.04	Gimping machines, textile ... ..	84.37
Fur (natural) clothing (except headgear and footwear) ... ..	43.03	Gin ... ..	22.09
Fur, hatters ... ..	53.02	Ginger, drained, glace or crystallised ... ..	20.04
Fur hats ... ..	65.06	Ginger preserved in syrup ... ..	20.06
		Ginger, spices ... ..	09.10
		Gingerbread ... ..	19.08

INDEX

	Chapter or Heading No.		Chapter or Heading No.
<b>G</b>		<b>G</b>	
Girders, fabricated, iron or steel ... ..	73.21	Grindstones and grinding wheels, unmounted	68.04
Glacé fruit, fruit peel and parts of plants ...	20.04	Ground flying trainers ... ..	88.05
Glass and glassware ... ..	Ch.70	Groundnut cake and meal ... ..	23.04
Glass bottle-making machines ... ..	84.57	Groundnut oil ... ..	15.07, 08, 12
Glass clears, flexible P.V.C. ... ..	39.02	Groundnuts ... ..	12.01
Glass envelopes ... ..	70.11	Groundnuts, roasted or salt ... ..	20.06
Glass fibre ... ..	70.20	Guano ... ..	31.01
Glass frit ... ..	32.08	Guar seed flour and gum ... ..	13.03
Glass powder, granules or flakes ... ..	32.08	Guavas, fresh or dried ... ..	08.01
Glass sheet ... ..	70.05	Guided weapons' launchers ... ..	93.03
Glass wool ... ..	70.20	Guided weapons and missiles ... ..	93.07
Glass-working (in the cold) machinery ... ..	84.46	Guinea, fowl, prepared or preserved ... ..	16.02
Glass-working machines ... ..	84.57	Guinea fowls, dead ... ..	02.02
Glaziers' diamonds, mounted ... ..	82.04	Guinea fowls, live ... ..	01.05
Glidern ... ..	88.02	Guinea maize ... ..	10.07
Globes, printed ... ..	49.05	Gum inhibitors ... ..	38.14
Globes and shades, glass ... ..	70.14	Gum-resins (natural) ... ..	13.02
Gloves ... ..	See Apparel	Gumati (gomuti) fibre ... ..	14.03
Glucose ... ..	17.02, 05	Gums, confectionery (not containing cocoa)...	17.04
Glues and size ... ..	Ch.35	Gums, natural, moulded or carved ... ..	95.08
Glutamates ... ..	29.23	Gums, natural other, ... ..	13.02
Gluten bread for diabetics ... ..	19.07	Gun powder ... ..	36.01
Gluten (Wheat) ... ..	11.09	Gunstock blocks, wood ... ..	93.06
Glycerol and glycerol lyes ... ..	15.11	Guns—	
Glycosides—		Air ... ..	93.05
Medicaments ... ..	30.03	Artillery ... ..	93.03
Other ... ..	29.41	Howitzers ... ..	93.03
Goat meat ... ..	02.01	Humane killers ... ..	93.04
Goat skins (Yemen, Mongolian & Tibetan		Line throwing ... ..	93.04
raw ... ..	43.01	Machine ... ..	93.03
Goats ... ..	01.04	Parts ... ..	93.06
Gold and goldsmiths' wares ... ..	Ch.71	Quick firing ... ..	93.03
Gold coin ... ..	72.01	Sporting ... ..	93.04
Gold ore ... ..	26.01	Spray ... ..	84.21
Golf balls, clubs and requisites ... ..	97.06	Spring ... ..	93.05
Gomuti (gumati) fibre ... ..	14.03	Gut, articles of ... ..	42.06
Gongs, non-electric, base metal ... ..	83.11	Gut, silk worm ... ..	50.08
Gouges ... ..	82.04	Guts, animal ... ..	05.04
Grain cleaning machines ... ..	84.25	Gutta-percha ... ..	40.01
Gramophone records ... ..	92.12	Gutters—	
Gramophones, and parts and accessories ...	92.11, 13	Ceramic ... ..	69.06
Granite crude ... ..	25.16	Plastic ... ..	39.07
Granite, worked, and articles there ... ..	68.01, 02	Zinc ... ..	79.05
Grape juice ... ..	20.07	Gymnastic appliances., etc. ... ..	97.06
Grape marc ... ..	23.06	Gypsum ... ..	25.20
Grape must ... ..	20.07, 22.04, 05		
Grapes ... ..	See Fruit edible	<b>H</b>	
Graphic recording instruments, electrical ...	90.28, 29	Hacksaw blades... ..	82.02
Graphite, artificial ... ..	38.01	Hacksaw frames ... ..	82.02
Graphite, natural ... ..	25.04	Haddock... ..	03.01
Grappels, iron or steel ... ..	73.30	Hafnium ... ..	81.04
Grass mowers ... ..	84.25	Hair, animal—	
Grass seed ... ..	12.03	Badger, hog and pig ... ..	05.02
Grasses for ornamental purposes ... ..	06.04	Bovine and horse ... ..	05.03
Gravel ... ..	25.17	Prepared for wigs ... ..	67.03
Grease guns, hand powered ... ..	82.04	Other (including sheep's or lambs' wool)—	
Grease paint ... ..	33.06	Carded or combed ... ..	53.05
Grease, wool ... ..	15.05, 08, 12	Fabrics, woven ... ..	53.11, 12, 13
Greaves ... ..	23.01	Noils ... ..	53.03
Greeting cards ... ..	49.09	Not carded or combed, wool ... ..	53.01
Grenades (munitions) ... ..	93.07	Not carded or combed, other than wool... ..	53.02
Greyhounds ... ..	01.06	Tops ... ..	53.05
Grill, iron or steel wire ... ..	73.27	Waste ... ..	53.03, 04
Grinding machines, metal working ... ..	84.45	Yarn ... ..	53.06, 07, 08, 09, 10
Grinding machines, mineral ... ..	84.56	Hair, other—	
Grinding wheels, mounted on framework		Brushes ... ..	96.02
(hand or pedal poerated)... ..	82.04	Clippers, electric ... ..	85.07

INDEX

H	Chapter or Heading No.	H	Chapter or Heading No.
Hair, other— <i>continued</i>		Heating apparatus, electric—	
Curlers, electric ... ..	85.12	Domestic ... ..	85.12
Dryers, electric ... ..	85.12	For motor vehicles ... ..	85.12
Human, unworked ... ..	05.01	Industrial and laboratory ... ..	85.11
Human, worked ... ..	67.03	Heating elements (resistors), electric ... ..	85.12
Nets, of human hair ... ..	67.04	Heifers ... ..	01.02
Nets, of textile fabric ... ..	65.05	Hemp—	
Slides ... ..	98.12	Fabrics, woven ... ..	57.09, 11
Vegetable ... ..	14.02	Fibres, not spun ... ..	57.01, 02, 04
Hair preparations ... ..	33.06	Waste and tow ... ..	57.01, 02
Hairpins, iron or steel ... ..	73.34	Yarn ... ..	57.05, 07
Hake ... ..	03.01	Herbicides ... ..	38.11
Halibut ... ..	03.01	Herbs ... ..	See Vegetables, edible
Halides ... ..	28.14	Herring—	
Halogen and sulphur compounds of non- metals ... ..	28.14, 15	Prepared or preserved ... ..	16.04
Ham and hams, prepared or preserved ... ..	16.02	Liquefied ... ..	23.07
Hammers ... ..	82.04	Meal ... ..	23.01
Hams, dried or smoked ... ..	02.06	Oil ... ..	15.04, 08 12,
Hand—		Other ... ..	03.01, 02
Drills ... ..	82.04	Heterocyclic compounds ... ..	29.35
Saws ... ..	82.02	Hewing tools ... ..	82.01
Tools, electric ... ..	85.05	Hibiscus cannabinus, not spun ... ..	57.03
Tools, non-electric ... ..	82.01—82.05	Hide and skin working machinery ... ..	84.42
Tools, pneumatic or with self-contained non-electric motor ... ..	84.49	Hide powder ... ..	35.04
Trucks, not mechanically propelled, and parts ... ..	87.14	Hide waste ... ..	05.06
Handbags, leather, plastic sheeting, textile or paperboard ... ..	42.02	Hides, raw ... ..	41.01
Handkerchiefs, paper ... ..	48.21	High explosives ... ..	36.02
Handkerchiefs, other ... ..	61.05	Hinges, base metal ... ..	83.02
Handles, broom, brush and tool, wood ... ..	44.25	Hinnies ... ..	01.01
Handles, cutlery, base metal ... ..	82.15	Hockey requisites, except clothing ... ..	97.06
Hangars, iron or steel ... ..	73.21	Hoes ... ..	82.01
Hard plastic working machinery ... ..	84.47	Hoists ... ..	84.22
Hard soap ... ..	34.01	Holders, cigar and cigarette ... ..	98.11
Harmoniums ... ..	92.03	Hollow-ware—	
Harness ... ..	42.01	Aluminium ... ..	76.15
Harp ... ..	92.01	Copper ... ..	74.18
Harpichords ... ..	92.01	Iron or steel ... ..	73.38
Harrow, agricultural ... ..	84.24	Hones ... ..	68.05
Harvesters, agricultural and horticultural ... ..	84.25	Honey, artificial ... ..	17.02
Hat bodies and forms, felt ... ..	65.01	Honey, natural ... ..	04.06
Hat boxes ... ..	42.02	Honing machines ... ..	84.45
Hat, felt, making machines ... ..	84.39	Hoods, felt, unblocked ... ..	65.01
Hat foundations and frames ... ..	65.07	Hooks, base metal, for clothing, tents, etc. ... ..	83.09
Hat-making blocks ... ..	84.39	Hoopwood ... ..	44.09
Hat pegs, base metal ... ..	83.02	Hooves ... ..	05.09
Hat racks, base metal ... ..	83.02	Hop decoction vessels ... ..	84.17
Hat shapes, plaited ... ..	65.02	Hop extracts ... ..	13.03
Hatchets ... ..	82.01	Hops ... ..	12.06
Hats ... ..	Ch.65	Hormones, medicaments ... ..	30.03
Hatters fur ... ..	53.02	Hormones, other ... ..	29.39
Hay ... ..	12.10	Horn-cores ... ..	05.08
Hay knives ... ..	82.01	Horn, worked ... ..	95.05
Hay or grass mowers ... ..	84.25	Horns, animal ... ..	05.09
Hay rakes ... ..	84.25	Horse beans ... ..	07.05
Hay tedders ... ..	84.25	Horse chestnuts ... ..	23.06
Haymaking machinery ... ..	84.25	Horsehair ... ..	05.03
Hazel nuts (filberts), fresh or dried ... ..	08.05	Horsehair, woven fabric ... ..	53.13
Head-bands (Parts of hats) ... ..	65.07	Horsemeat—	
Headgear ... ..	Ch.65	Fresh, chilled, frozen ... ..	02.01
Healds and heald lifters, textile ... ..	84.38	Salted, in brine, dried or smoked ... ..	02.06
Heat exchangers ... ..	84.17	Horse-radish ... ..	See Vegetables, edible
Heat meters ... ..	90.24, 26, 29	Horses ... ..	01.01
Heaters, air, non-electric, iron or steel ... ..	73.37	Horticultural hand tools ... ..	82.01
		Horticultural machines ... ..	84.25
		Hosepiping, rubber ... ..	40.09
		Hosepiping, textile ... ..	59.15
		Hosiery machines ... ..	84.37

INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>H</b>		<b>I</b>	
Hospital furniture (excluding beds without mechanical fittings) ... ..	94.02	Ingot moulds ... ..	84.43
Hospital sheeting, rubber ... ..	40.08	Ingots, aluminium ... ..	76.01
Hot air distributors, non-electric, iron or steel	73.37	Ingots, iron or steel ... ..	73.06, 15
Hot water bottles, rubber ... ..	40.12	Inhibitors, gum ... ..	38.14
House shoes ... ..	64.01, 02	Inhibitors, oxidation ... ..	38.14
Household brooms and brushes ... ..	96.02	Ink pads ... ..	98.08
Household utensils, wood ... ..	44.24	Inks ... ..	32.13
Housings, bearing ... ..	84.63	Inlaid wood ... ..	44.15
Hovercraft ... ..	See Air cushion vehicles	Inner tubes, rubber ... ..	40.11
Howitzers ... ..	93.03	Insecticides ... ..	38.11
Humane killers (guns) ... ..	93.04	Insertion sheeting, rubber ... ..	40.08
Husks, cereal ... ..	12.09	Instrument panel clocks ... ..	91.03
Hydraulic engines and motors ... ..	84.07	Instruments and apparatus—	
Hydraulic machinery—		Calculating ... ..	90.16
Mine roof supports ... ..	84.59	Drawing ... ..	90.16
Other ... ..	84.59	Echo sounding and ultrasonic sounding or detection ... ..	90.28
Hydrazine ... ..	28.28	For automatically controlling temperature—	
Hydrazine, organic derivatives ... ..	29.29	Electrical ... ..	90.28, 29
Hydrides ... ..	28.57	Non-electric ... ..	90.24, 29
Hydrocarbon oil ... ..	27.06-27.16	For measuring, checking or automatically controlling the flow, depth, pressure etc., of liquids or gases—	
Hydrocarbons ... ..	29.01	Electrical ... ..	90.28, 29
Hydrocarbons, halogenated derivatives of ...	29.02	Non-electric ... ..	90.24, 29
Hydrocarbons, sulphonated, nitrated or nitro- sated derivatives of ... ..	29.03	For measuring or checking quantities of heat, light or sound ... ..	90.25, 28
Hydrogen ... ..	28.04	For measuring or checking viscosity, poro- sity, expansion, surface tension and the like ... ..	90.25, 28
Hydrogen peroxide ... ..	28.54	For measuring or checking, other ... ..	90.16
Hydrographic instruments ... ..	90.14	For measuring or counting frequency ... ..	90.28, 29
Hydrological instruments ... ..	90.14, 28	For physical or chemical analysis ... ..	90.25, 28
Hydrometers ... ..	90.23, 29	Geophysical ... ..	90.14, 28
Hydrosulphite ... ..	28.36	Hydrographic ... ..	90.14
Hydroxylamine ... ..	28.28	Hydrological ... ..	90.14, 28
Hydroxylamine, organic derivatives ... ..	29.29	Levels, bubble ... ..	90.16
Hygrometers ... ..	90.23, 28, 29	Mathematical... ..	90.16
Hypobromites ... ..	28.33	Measuring tapes ... ..	90.16
Hypophosphites ... ..	28.40	Medical, surgical, dental, veterinary, and dissecting ... ..	90.17
<b>I</b>		Meteorological ... ..	90.14, 28
Ice-cream ... ..	21.07	Micrometers ... ..	90.16
Ice-cream, containing cocoa ... ..	18.06	Navigational (electrical) ... ..	90.28
Ice-cream conservators... ..	84.15	Navigational (non-electric) ... ..	90.14
Igniters ... ..	36.04	Rules—	
Ignition equipment, electric, for internal com- bustion engines ... ..	85.08	Carpenters' folding ... ..	90.16
Illipe nuts ... ..	12.01	Metal ... ..	90.16
Illustrated newspapers, journals and period- icals... ..	49.02	Surveying ... ..	90.14
Ilmenite ... ..	26.01	Telemetering ... ..	90.28, 29
Image projectors ... ..	90.09	Vernier callipers ... ..	90.16
Imine function compounds ... ..	29.26	Instruments, musical ... ..	Ch.92
Imitation jewellery ... ..	71.16	Instrumentation, tape recorders and tape decks	85.22
Imitation pearls, glass ... ..	70.19	Insulated electric, wire, cable, bars and strip...	85.23
Imitation precious and semi-precious stones, glass ... ..	70.19	Insulating fittings ... ..	85.26
Immersion heaters, electric ... ..	85.12	Insulators, electric ... ..	85.25
Incubators, poultry ... ..	84.28	Insulin—	
Indigo, natural ... ..	32.05	Preparations ... ..	30.03
Indium ... ..	81.04	Other ... ..	29.39
Induction and dielectric heating and cooking apparatus, electric ... ..	85.11, 12	Integrated circuits (semi-conductor) ... ..	
Inductors, calibrated ... ..	85.01	See Electronic microcircuits	
Industrial footwear ... ..	64.01, 02	Interchangeable tools ... ..	82.05
Industrial paint ... ..	32.09	Interlinings, wool or fine animal hair ... ..	53.11
Industrial wares, ceramic ... ..	Ch.69	Internal combustion piston engines ... ..	84.06
Inflatable craft ... ..	89.01	Inulin ... ..	11.08
Infra-red lamps ... ..	85.20	Invalid carriages—	
Infusorial earths ... ..	25.12, 32	Mechanically propelled ... ..	87.11

INDEX

	Chapter or Heading No.		Chapter or Heading No.
<b>I</b>		<b>I</b>	
Invalid carriages— <i>continued</i>		Iron and steel— <i>continued</i>	
Parts of mechanically propelled ... ..	87.12	Universal plates ... ..	73.09, 15*
Other, including parts ... ..	87.13	Waste and scrap ... ..	73.03
Iodides, iodates and periodates ... ..	28.34, 48	Wire pellets ... ..	73.04
Iodine ... ..	28.01	Wire rod ... ..	73.10, 15*
Ipecacuanha root ... ..	12.07	Wire, single, not insulated ... ..	73.14, 15
Iridium ... ..	71.09	Ironing machines, laundry ... ..	84.40
Iron—		Isinglass ... ..	35.03
Blues ... ..	32.07	Isotypes ... ..	28.50, 51
Ores and concentrates ... ..	26.01	Istle fibre ... ..	14.03
Oxides, natural micaceous ... ..	25.09	Ivory black ... ..	38.02
Pyrites, roasted ... ..	26.01	Ivory, unworked ... ..	05.10
Pyrites, unroasted ... ..	25.02	Ivory, worked ... ..	95.03
Iron or steel—		<b>J</b>	
Angles ... ..	73.11, 15	Jackets, clothing, textile ... ..	60.05, 61.01, 02
Angular grit ... ..	73.04	Jacks, lifting ... ..	84.22
Bandsaw strip ... ..	73.12, 15*	Jaconet, rubber sheeting ... ..	40.08
Bars ... ..	73.10, 15*	Jacquards, textile ... ..	84.38
Beams ... ..	73.11	Jaguar skins, raw ... ..	43.01
Billets ... ..	73.07, 15*	Jam ... ..	20.05
Blackplate ... ..	73.13	Jars, glass ... ..	70.10
Block and lumps ... ..	73.06, 15*	Jars, plastic ... ..	39.07
Blooms ... ..	73.07, 15*	Jeans, clothing ... ..	60.05, 61.01, 02
Castings in the rough state ... ..	73.40	Jellies, confectionery ... ..	17.04
Channels ... ..	73.11, 15*	Jelly, fruit ... ..	20.05
Coils for re-rolling ... ..	73.08, 15*	Jelly, table ... ..	21.07
Columns ... ..	73.11	Jerusalem artichokes, fresh or dried ... ..	07.06
Ferro-alloys ... ..	73.02	Jet, crude ... ..	25.25
Fishplates ... ..	73.16	Jet engines, aircraft ... ..	84.08
Forgings in the rough state ... ..	73.40	Jet, worked ... ..	95.07
Girders ... ..	73.11	Jewellery ... ..	Ch.71
High-pressure hydro-electric conduits ... ..	73.19	Jigsaw blades ... ..	82.02
Hollow mining drill steel ... ..	73.10, 15*	Joists, fabricated, iron or steel ... ..	73.21
Hoop ... ..	73.12, 15*	Journals ... ..	49.02
Ingots ... ..	73.06, 15	Juice extractors, domestic, non-electric ... ..	82.08
Joists ... ..	73.11	Juice, fruit or vegetable ... ..	20.07
Machinery belting ... ..	73.15	Juice, tomato (dry weight content 7% or more) ... ..	20.02
Pieces roughly shaped by forging ... ..	73.07, 15*	Jumpers ... ..	60.05, 61.02
Pig iron ... ..	73.01	Junction boxes, electrical ... ..	85.19
Pipe fittings ... ..	73.20	Juniper seeds ... ..	09.09
Pipes, cast iron ... ..	73.17	Jute—	
Pipes, other ... ..	73.18	Fabrics, woven ... ..	57.10
Plates ... ..	73.13, 15*	Fibres, not spun ... ..	57.03, 04
Powders ... ..	73.05	Waste and tow ... ..	57.03
Puddled bars and piling ... ..	73.06	Yarn ... ..	57.06
Rail, railway ... ..	73.16	<b>K</b>	
Railway and tramway track materials ... ..	73.16	Kainite ... ..	31.04
Reinforcing (including deformed) bars ... ..	73.10	Kale forage ... ..	12.10
Rods ... ..	73.10, 15*	Kaolin ... ..	25.07
Shapes and sections ... ..	73.11, 15*	Kapok ... ..	14.02
Sheet piling ... ..	73.11, 15*	Keene's cement ... ..	25.20
Sheets ... ..	73.13, 15*	Kelp ... ..	26.04
Shot ... ..	73.04	Kenaf, not spun ... ..	57.03
Slabs and sheet bars ... ..	73.07, 15*	Kephir ... ..	04.01, 04.02
Sleepers ... ..	73.16	Kernels fruit ... ..	12.08
Soleplates ... ..	73.16	Kerosene ... ..	27.10
Spiegeleisen ... ..	73.01	Ketone acids ... ..	29.16
Sponge iron or steel ... ..	73.05	Ketone-function compounds ... ..	29.13
Strip ... ..	73.12, 15*	Kettles, electric ... ..	85.12
Terneplate ... ..	73.13	Kettle, aluminium (non-electric) ... ..	76.15
Tinplate ... ..	73.13	Kettle, copper (non-electric) ... ..	74.18
Tube fittings ... ..	73.20	Keys and key blanks, base metal ... ..	83.01
Tubes, cast iron ... ..	73.17	Khotrabi seeds ... ..	12.03
Tubes, other (including electric conduit) ... ..	73.18		
Universal beams ... ..	73.11		

\*Heading 73.15 is applicable only if the goods are of high carbon or alloy steel

INDEX

	Chapter or Heading No.		Chapter or Heading No.
<b>K</b>		<b>L</b>	
Kid skins (Yemen, Mongolian and Tibetan)		Latex—	
raw ... ..	43.01	Compounds ... ..	40.06
Kieselguhr (not activated) ... ..	25.12	Foam sheet ... ..	40.08
Kitchen tools (non-mechanical) ... ..	82.04	Natural rubber ... ..	40.01
Kitchen utensils, plastic ... ..	39.07	Synthetic ... ..	40.02
Kites ... ..	88.02	Lathe tools ... ..	82.05
Klystrons ... ..	85.21	Lathes (turning machines) ... ..	84.45
Knife blades ... ..	82.10	Laundry machinery ... ..	84.40
Knife sharpeners (non-mechanical) ... ..	82.04	Laundry blue ... ..	32.09
Knitting machines ... ..	84.37	Laundry machine clothing ... ..	59.17
Knitting needles—		Lawn mowers ... ..	84.25
Of aluminium ... ..	76.16	Lawn rollers ... ..	84.24
Of iron or steel ... ..	73.33	Lawn (mesh), woven wire, iron or steel ... ..	73.27
Of plastics ... ..	39.07	Lead ... ..	Ch.78
Knives—		Lead, bullion, waste and scrap ... ..	78.01
Butter ... ..	82.14	Lead ores and concentrates ... ..	26.01
Drawing ... ..	82.04	Lead shot for ammunition ... ..	93.07
For machines or mechanical appliances ... ..	82.06	Leads, pencil ... ..	98.05
Kitchen ... ..	82.09	Leaflets, pamphlets etc., printed ... ..	49.01
Paper ... ..	82.13	Leather and leather manufactures—	
With folding blades ... ..	82.09	Bags, handbags, pochettes ... ..	42.02
Other ... ..	82.09	Balls ... ..	97.06
Knots prepared, for broom and brush making	96.03	Belting, machinery ... ..	42.04
Kyanite ... ..	25.07	Bovine leather, dressed and undressed ... ..	41.02
		Box calf leather, dressed and undressed ... ..	41.02
<b>L</b>		Chamois-dressed leather ... ..	41.06
Labels, woven textile, not embroidered ... ..	58.06	Clothing and accessories ... ..	42.03
Laboratory glassware ... ..	70.17	Composition leather ... ..	41.10
Laboratory instruments See Instruments and apparatus		Dust, leather ... ..	41.09
Lace in the piece, strips or in motifs ... ..	58.09	Equine leather, dressed and undressed ... ..	41.02
Lace making machines ... ..	84.37	Fancy goods ... ..	42.05
Lacquers ... ..	32.09	Flour, leather... ..	41.09
Lacrosse requisites, except clothing ... ..	97.06	Footwear ... ..	64.02
Lacs ... ..	13.02	Glacé kid leather ... ..	41.04
Lactic casein ... ..	35.01	Goat and kid skin leather ... ..	41.04
Lactophosphates ... ..	29.19	Harness and saddlery ... ..	42.01
Lactose ... ..	17.02, 05	Imitation patent leather ... ..	41.08
Ladles, kitchen ... ..	82.14	Metalised leather ... ..	41.08
Ladles, metal foundry ... ..	84.43	Parchment-dressed leather ... ..	41.07
Lake white fish ... ..	03.01	Patent leather ... ..	41.08
Lamb (meat)—		Pigskin leather ... ..	41.05
Fresh, chilled, frozen ... ..	02.01	Powder, leather ... ..	41.09
Prepared or preserved ... ..	16.02	Reptile leather ... ..	41.05
Salted, in brine, dried or smoked ... ..	02.06	Sheep and lamb skin leather ... ..	41.03
Lamb furskins, raw ... ..	43.01	Suede kid ... ..	41.04
Lambs ... ..	01.04	Textile hide leather ... ..	41.02
Laminated glass ... ..	70.08	Travel goods ... ..	42.02
Laminates, copper clad ... ..	74.05	Upholstery hide leather ... ..	41.02
Laminates, plastic ... ..	39.01	Waste leather ... ..	41.09
Laminboard ... ..	44.15	Willow calf leather, dressed and undressed ... ..	41.02
Lamp glasses ... ..	70.14	Leather polishes and creams ... ..	34.05
Lamp-holders ... ..	85.19	Leather tanning and preparing machinery ... ..	84.42
Lamps—		Lecithins ... ..	29.24
Arc ... ..	85.20	Lees, wine ... ..	23.05
Discharge ... ..	85.20	Leggings ... ..	64.06
Electric, filament ... ..	85.20	Lenses, optical ... ..	90.01, 02
Portable, electric ... ..	85.10	Lentils, dried ... ..	07.05
Standard or table, wood ... ..	44.27	Leopard skins, raw ... ..	43.01
Other, of base metal ... ..	83.07	Letter clips, base metal ... ..	83.05
Lancashire type boiler ... ..	84.01	Letter-plates, complete and letters, base metal ... ..	83.14
Landing stages ... ..	89.05	Letter racks and trays, of metal ... ..	83.04
Lanolin ... ..	15.05, 08, 12	Lettuce and endive, fresh or dried ... ..	07.01
Lapping machines ... ..	84.45	Leucite ... ..	25.31
Lard ... ..	15.01	Lichens for ornamental purposes ... ..	06.04
Lard, imitation ... ..	15.13	Life rafts (inflatable) ... ..	89.05
Lasers ... ..	90.13	Lifeboats ... ..	89.01
Lasts, boot and shoe, wood ... ..	44.25		

INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>L</b>		<b>M</b>	
Lifters, root ... ..	84.25	Mace ... ..	09.08
Lifts ... ..	84.22	Macerating vessels, incorporating thermal equipment ... ..	84.17
Light vessels ... ..	89.03	Machine tools ... ..	See Machines and machinery
Lighters, mechanical, electrical and chemical	98.10	Machinery bands, belts and belting	See Belts and belting
Lighting equipment, electric, for cycles or motor vehicles ... ..	85.09	Machinery brushes ... ..	96.02
Lighting fittings of base metal ... ..	83.07	Machines and machinery—	
Lightning arrestors ... ..	85.19	Agricultural ... ..	84.24—84.28
Lignite ... ..	27.02	Air conditioning, self contained ... ..	84.12
Lignite wax ... ..	27.13	Amusement ... ..	97.04
Limbs, artificial ... ..	90.19	Automatic data processing machines (includ- ing systems) and units thereof—	
Lime, hydraulic ... ..	25.22	Machines, systems and units thereof ... ..	84.53
Lime, slaked ... ..	25.22	Parts ... ..	84.55
Limestone flux ... ..	25.21	Automatic vending ... ..	84.58
Line apparatus (telegraphic and telephonic)...	85.13	Auxiliary boiler plant ... ..	84.02
Linea fabrics, woven ... ..	54.05	Bag and envelope making ... ..	84.33
Linen thread ... ..	54.03, 04	Bakery and biscuit ... ..	84.30
Linoleum ... ..	59.10	Battery-making ... ..	84.59
Linoleum making machinery ... ..	84.40	Bearing housings ... ..	84.63
Linseed ... ..	12.01	Bearings—	
Linseed cake and meal ... ..	23.04	Ball, roller or needle roller ... ..	84.62
Linseed oil ... ..	15.07, 08, 12	Plain shaft (not of carbon or graphite)...	84.63
Lints for medical or surgical purposes ... ..	30.04	Bee-keeping ... ..	84.28
Lipstick ... ..	33.06	Boilers, steam and other vapour generating	84.01
Liqueurs ... ..	22.09	Bookbinding and booksewing ... ..	84.32
Liquid chillers, packaged ... ..	84.15	Boot and shoe (leather) making and repairing	84.42
Liquid elevators ... ..	84.10	Bread grain milling ... ..	84.29
Liquid supply or production meters	90.26, 29	Brewery ... ..	84.30
Liquorice—		Brick presses ... ..	84.56
Root ... ..	12.07	Burners, furnace, non-electric ... ..	84.13
Extract ... ..	13.03	Cable-making ... ..	84.59
Lists, trade (printed matter) ... ..	49.11	Calendering ... ..	84.16
Litchis ... ..	See Fruit, edible	Cardboard box and carton making	84.33
Lithographs, original ... ..	99.02	Carpet sweepers and shampooing devices, non-electric ... ..	84.59
Lithophone ... ..	32.07	Case packing and cartoning machines	84.19
Liver extracts (medicinal) ... ..	30.01	Cement block-making ... ..	84.56
Liver, poultry ... ..	02.03	Centrifuges ... ..	84.18
Loaders ... ..	84.22	Ceramic-making ... ..	84.56
Lobsters ... ..	03.03, 16.05	China clay working ... ..	84.56
Lockers (furniture) ... ..	94.03	Chocolate making ... ..	84.30
Locks, base metal ... ..	83.01	Chucks ... ..	84.48
Locomotive boilers ... ..	84.01	Cigar and cigarette-making... ..	84.59
Locomotives, rail ... ..	86.01, 02, 03	Clutches and clutch-brake assemblies ... ..	84.63
Locust bean flour and gum ... ..	13.03	Coal cutters ... ..	84.23
Locust beans, whole, kibbled or ground ... ..	12.08	Coilers, strip, of a kind used in rolling mills	84.59
Logs ... ..	44.03	Compressors, air or gas ... ..	84.11
Loofah articles ... ..	46.03	Concrete-mixing ... ..	84.56
Looms, weaving ... ..	84.37	Confectionery ... ..	84.30
Lorries for the transport of goods or materials	See Motor vehicles	Container cleaning, capping, closing, drying, sealing, filling or labelling ... ..	84.19
Lorries, special purpose ... ..	87.03	Couplings, shaft ... ..	84.63
Loose-leaf binder fittings, base metal ... ..	83.05	Crankes and crankshafts ... ..	84.63
Loudspeakers ... ..	85.14	Crushing, mineral ... ..	84.56
Lozenges confectionery ... ..	17.04	Dairy ... ..	84.26
Lubricants, prepared ... ..	27.10, 34.03	Dish washing... ..	84.19
Lubricating oils, greases and compounds ... ..	27.10	Distributors for asphalt, bitumen, tar and tarmacadam ... ..	84.59
Lucerne meal ... ..	12.10	Earth-moving, excavating, etc. ... ..	84.23
Lucerne seed ... ..	12.03	Electric lamp-making ... ..	84.57
Luminophores, inorganic ... ..	32.07	Engines and motors—	
Luminophores, organic ... ..	32.05	Hydraulic ... ..	84.07
Lupines ... ..	12.10	Internal combustion, piston ... ..	84.06
Lupulin ... ..	12.06	Other ... ..	84.08
<b>M</b>		Fans, electric ... ..	84.11, 85.06
Macadam and tarred macadam ... ..	25.17		
Macaroni ... ..	19.03		
Macaroni, cooked ... ..	21.07		

INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>M</b>		<b>M</b>	
Machines and machinery— <i>continued</i>		Machines and machinery— <i>continued</i>	
Fans, mechanical ... ..	84.11	Rubber-working ... ..	84.59
Filtering ... ..	84.18	Sand and steam blasting ... ..	84.21
Finishers for asphalt, bitumen, tar and tarmacadam ... ..	84.59	Sanitary ware-making ... ..	84.56
Fly-wheels ... ..	84.63	Screening and separating, mineral ... ..	84.56
Food manufacture and preparation ... ..	84.30	Slaughterhouse and meat processing ... ..	84.30
Foundry moulds of sand forming machines ... ..	84.56	Soap and edible fat machinery ... ..	84.59
Fruit crushing ... ..	84.27	Sorting machines, mineral ... ..	84.56
Furnace burners, non-electric ... ..	84.13	Sound recording or reproducing ... ..	92.11
Furnaces, industrial and laboratory, non- electric ... ..	84.14	Spin dryers ... ..	84.18
Gas generators ... ..	84.03	Spraying ... ..	84.21
Gaskets, composite or set ... ..	84.64	Steam engines with self-contained boilers... ..	84.04
Gears and gearing (including gear boxes) ... ..	84.63	Steam engines without self-contained boilers ... ..	84.05
Glass bottle-making and glass-working ... ..	84.57	Steering gear, ships' ... ..	84.59
Grinding machines, mineral ... ..	84.56	Sterilising ... ..	84.17
Hand tools, pneumatic or non-electric ... ..	84.49	Sugar confectionery machinery ... ..	84.30
Handling, rolling mill (metal working) ... ..	84.22	Sugar making and refining ... ..	84.30
Heat exchangers ... ..	84.17	Taps, cocks and valves ... ..	84.61
Hide and skin working ... ..	84.42	Tea ... ..	84.59
Horticultural ... ..	84.24-84.28	Testing of hardness, etc. of metal, wood and other industrial materials— By electrical means ... ..	90.28
Hydraulic ... ..	84.59	By mechanical means ... ..	90.22
Laundrying and dry cleaning ... ..	84.40	Textile... ..	84.36-84.41
Leather preparation ... ..	84.42	Tile-making machinery ... ..	84.56
Machine-tools—		Tobacco ... ..	84.59
Interchangeable tools for... ..	82.05	Transmission shafts ... ..	84.63
Metal working ... ..	84.45	Trimming and cutting (paper or paper- board) ... ..	84.33
Stone, ceramic, concrete, etc. working ... ..	84.46	Tumbler dryers ... ..	84.40
Wood, cork, bone, ebonite, etc. working ... ..	84.47	Typesetting ... ..	84.34
Parts and accessories for ... ..	84.48	Tyre-making ... ..	84.59
Metal-working—		Tyre moulds ... ..	84.60
Foundry machinery ... ..	84.43	Vacuum pumps (exhausters) ... ..	84.11
Machine-tools ... ..	84.45	Valve making machinery ... ..	84.57
Rolling mills and rolls therefor ... ..	84.44	Vending, automatic ... ..	84.58
Mining ... ..	84.22, 23	Warp tying, drawing and sizing ... ..	84.37
Mixing machines, mineral ... ..	84.56	Washing machine, mineral ... ..	84.56
Moulding boxes for metal foundry ... ..	84.60	Weighing ... ..	84.20
Newspaper and magazine printing... ..	84.35	Welding, brazing and cutting appliances, gas operated ... ..	84.50
Office machinery—		Welding, electric ... ..	85.11
Dictating ... ..	92.11	Well-drilling ... ..	84.23
Machines ... ..	84.51-84.54	Wire-winding... ..	84.59
Parts ... ..	84.55	Machining centres ... ..	84.45
Ovens, industrial and laboratory, non- electric ... ..	84.14	Mackerel—	
Paddle mixers, for asphalt, bitumen, tar and tarmacadam ... ..	84.59	Fresh, chilled or frozen ... ..	Ch.03
Paper making and pulp mill ... ..	84.31	Prepared or preserved ... ..	16.04
Pile-driving machinery ... ..	84.23	Madagascar fibre ... ..	14.03
Pile extractors, single purpose ... ..	84.22	Magnesium ... ..	Ch.77
Plastics processing ... ..	84.59	Magnesium carbonate, natural (magnesite) ... ..	25.19
Pottery-making ... ..	84.56	Magnetos, ignition ... ..	85.08
Poultry keeping ... ..	84.28	Magnetrons ... ..	85.21
Presses, tableting and pelleting ... ..	84.59	Magnets-electric ... ..	85.02
Printing ... ..	84.34, 35	Magnets-permanent ... ..	85.02
Process pressure vessels, incorporating thermal equipment ... ..	84.17	Maize ... ..	10.05 11.01, 02
Pulleys, power transmission, and pulley blocks ... ..	84.63	Maize—	
Pulverising, mineral ... ..	84.56	Frozen, corn on cob... ..	21.07
Pumps, air ... ..	84.11	Frozen, corn kernel ... ..	21.07
Pumps, liquid ... ..	84.10	Maize oil ... ..	15.07
Purification ... ..	84.18	Malt ... ..	11.07
Reactors, nuclear ... ..	84.59	Malt drying plant ... ..	84.17
Refrigerators and refrigeration equipment ... ..	84.15	Malt extract ... ..	19.01
Road rollers ... ..	84.09	Malt preparations ... ..	19.02
Rope-making... ..	84.59	Manchons, hat, felt ... ..	65.01
		Manganates and permanganates ... ..	28.47
		Manganese ... ..	81.04

INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>M</b>		<b>M</b>	
Manganese ores and concentrates ... ..	26.01	Mattocks (tools) ... ..	82.01
Mango chutney ... ..	20.01	Mattress cases ... ..	62.02
Mangoes, fresh or dried ... ..	08.01	Mattress hooks, iron or steel ... ..	73.40
Mangosteens, fresh or dried ... ..	08.01	Mattress supports ... ..	94.04
Manhole covers, iron or steel ... ..	73.40	Mattress (bedding, excluding airbeds) ... ..	94.04
Manicure preparations... ..	33.06	Matzos ... ..	19.07
Manicure sets ... ..	82.13	Mayonnaise ... ..	21.04
Manioc, flour and meal ... ..	11.06	Meal—	
Manioc, fresh or dried... ..	07.06	Arrowroot ... ..	11.06
Manioc, prepared foodstuff ... ..	19.04	Bone ... ..	05.08
Man-made fibre extrusion machines ... ..	84.36	Cereal ... ..	11.02
Man-made fibres—		Cotton seed ... ..	23.04
Continuous ... ..	Ch.51	Fish ... ..	23.01
Discontinuous ... ..	Ch.56	Groundnut ... ..	23.04
Regenerated ... ..	Ch.51 and Ch.56	Herring ... ..	23.01
Synthetic ... ..	Ch.51 and Ch.56	Manioc ... ..	11.06
Man-made fibres, continuous—		Meat ... ..	23.01
Monofil, strip and imitation catgut ... ..	51.20	Of oil seeds and oleaginous fruit ... ..	12.02
Woven fabrics ... ..	51.04	Potato... ..	11.05
Yarn, not put up for retail sale ... ..	51.01	Rape seed ... ..	23.04
Yarn, put up for retail sale... ..	51.03	Rice ... ..	23.02
Man-made fibres (discontinuous)—		Sago ... ..	11.06
Continuous filament tow for the manufac- ture of ... ..	56.02	Salep ... ..	11.06
Staple fibre ... ..	56.01	Soya bean ... ..	23.04
Tops ... ..	56.04	Sunflower ... ..	23.04
Waste, not carded or combed ... ..	56.03	Measuring or checking instruments See Instruments and apparatus	
Woven fabrics ... ..	56.07	Meat—	
Yarn, put up for retail sale... ..	56.06	Extracts and juices ... ..	16.03
Mantles, gas ... ..	59.14	Fresh, chilled, frozen ... ..	02.01, 04
Manure spreaders ... ..	84.24	Meal ... ..	23.01
Manuscripts—		Pastes ... ..	16.02
Collectors' pieces or antiques ... ..	99.01, 05, 06	Pies ... ..	16.02
Other ... ..	49.06	Preparations ... ..	16.02
Maps ... ..	49.05	Salted, in brine, dried or smoked ... ..	02.06
Marble—		Mechanical lighter—	
Chippings ... ..	25.17	Flints ... ..	36.07
Crude ... ..	25.15	Fuel ... ..	36.08
Worked, and articles thereof ... ..	68.02	Mechanical lighters ... ..	98.10
Mares ... ..	01.01	Mechano-therapy appliances ... ..	90.18
Margarine ... ..	15.13	Medical furniture (excluding beds without mechanical fittings) ... ..	94.02
Marine paints ... ..	32.09	Medical instruments and appliances ... ..	90.17
Marine propulsion engines ... ..	84.06	Medicaments ... ..	30.03
Marine turbines, steam ... ..	84.05	Medicated soap... ..	34.01
Marmalades ... ..	20.05	Meerschbaum, crude ... ..	25.25
Marquetry, wood ... ..	44.15	Meerschbaum, worked ... ..	95.07
Mashing vats, incorporating thermal equip- ment ... ..	84.17	Melons ... ..	See Fruit, edible
Mashing vats (with agitators but no heating equipment)... ..	84.30	Menageries, travelling ... ..	97.08
Masonry drills ... ..	82.05	Menthol ... ..	29.05
Master alloys, copper ... ..	74.02	Mercury ... ..	28.05
Masterbatch, synthetic rubber ... ..	40.05	Mercury arc rectifiers and rectifying apparatus 85.01, 21	
Mastics, stopping and sealing... ..	32.12	Mercury vapour and sodium vapour lamps... ..	85.20
Match splints ... ..	44.11	Mesh, wire, iron or steel ... ..	73.27
Matches (excluding Bengal matches)... ..	36.06	Mesh, woven wire, aluminium ... ..	76.13
Matchets... ..	82.01	Mesh, woven wire, copper ... ..	74.11
Maté ... ..	09.03	Meslin ... ..	10.01, 11.01, 02
Maté, extracts, essences and concentrates ... ..	21.02	Mesta, not spun ... ..	57.03
Mathematical instruments ... ..	90.16	Metal, expanded—	
Matrices, for record production ... ..	92.12	Aluminium ... ..	76.14
Mats and matting—		Copper ... ..	74.12
Of plaiting materials... ..	46.02, 03	Iron or steel ... ..	73.28
Of rubber, other than for motor vehicles ... ..	40.08, 14	Metal polishes ... ..	34.05
Other ... ..	58.02	Metal stearates ... ..	29.14, 38.19
Matte, copper ... ..	74.01	Metal tank mercury arc rectifiers ... ..	85.01
Matte, nickel ... ..	75.01	Metal thread, woven fabrics of ... ..	52.02

INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>M</b>		<b>M</b>	
Metal working machinery—		Mohair, woven fabrics ... ..	53.11
Foundry machinery ... ..	84.43	Molasses... ..	17.03, 05
Machine tools ... ..	84.45	Molluscs... ..	03.03, 16.05
Rolling mills and rolls therefor ... ..	84.44	Molybdenum ... ..	81.02
Metallic ash and residues (non-ferrous) ... ..	26.03	Molybdenum ores and concentrates ... ..	26.01
Metallic salts & peroxysalts of inorganic acids 28.29, 48		Monocarboxylic acids ... ..	29.14
Metaliferous ores and contrates ... ..	26.01	Monofil, plastic... ..	Ch.39
Metallised textile yard ... ..	52.01	Monumental stone, worked, & articles thereof	68.02
Metallised textile yarn, woven fabrics of ... ..	52.02	Mopeds ... ..	87.09
Meteorological instruments ... ..	90.14 28	Mops ... ..	96.02
Meters—		Moquettes (woven pile fabrics) ... ..	58.04
Electrical ... ..	90.28, 29	Mordants, prepared ... ..	38.12
Electricity supply or production ... ..	90.26, 29	Morse re-perforators ... ..	85.13
Frequency deviation and phase deviation... ..	90.28, 29	Morse transmitters and receivers ... ..	85.13
Gas supply or production ... ..	90.26, 29	Mortar—	
Liquid supply or production ... ..	90.26, 29	Ammunition ... ..	93.07
Phase ... ..	90.26, 29	Weapons ... ..	93.03
Methane... ..	27.11	Mosses for ornamental purposes ... ..	06.04
Methanol (methyl alcohol) ... ..	29.04	Mother-of-pearl, unworked ... ..	05.12
Methylated spirits ... ..	22.08	Mother-of-pearl, worked ... ..	95.02
Metronomes ... ..	92.10	Motor-cycles ... ..	87.09
Mexican fibre ... ..	14.03	Motor-cycles, auto-cycles and side-car parts	87.12
Mica, crude and waste... ..	25.26	Motor generator sets, electric... ..	85.01
Mica, worked, and articles thereof ... ..	68.15	Motor vehicles ... ..	87.02
Micro-crystalline wax ... ..	27.13	Motor vehicle engines, internal combustion... ..	84.06
Microfilm, exposed and developed ... ..	37.05	Motor vehicle engines, other ... ..	84.08
Microphones ... ..	85.14	Motor vehicle instruments ... ..	90.27, 28, 29
Microscopes—		Motor vehicle parts and accessories ... ..	87.06
Electron and proton... ..	90.11	Motor vehicle polishes... ..	34.05
Compound, optical ... ..	90.12	Motor vessels ... ..	89.01
Microlomes ... ..	90.25	Moulding boxes for metal foundry ... ..	84.60
Micro-wave test equipment ... ..	90.28, 29	Mouldings powders (plastics) ... ..	Ch.39
Micro-wave tubes ... ..	85.21	Mouldings, wood ... ..	44.19
Middlings ... ..	23.02	Moulds for metallic carbides, glass, rubber, plastics, etc. ... ..	84.60
Mileometers ... ..	90.17, 29	Moulds (tools) ... ..	82.05
Milk churns, aluminium ... ..	76.10	Moulds, tyre ... ..	84.60
Milk churns, iron or steel ... ..	73.23	Mouth organs ... ..	92.04
Milk, fresh ... ..	04.01	Mouth washes ... ..	25.06
Milk, other than fresh ... ..	04.02	Mowers, hay or grass ... ..	8.25
Milking machines ... ..	84.26	Mucilages, natural ... ..	13.03
Milkweed ... ..	14.02	Mucilages, other ... ..	35.96
Mil nep ... ..	59.01	Mules ... ..	61.01
Millet ... ..	10.07	Mullite ... ..	25.07
Milling cutters ... ..	82.05	Munitions ... ..	Ch.95
Milling machinery for bread grain ... ..	84.29	Mushroom spawn ... ..	86.02
Milling machines, metal working ... ..	84.45	Mushrooms ... ..	See Vegetables, 82.02
Millstones ... ..	68.04	Music cases ... ..	42.02
Milo ... ..	10.07	Music, printed ... ..	48.04
Mincers, food, domestic, non-electric ... ..	82.08	Musical boxes ... ..	92.09
Mine roof supports, hydraulic ... ..	84.59	Musical instruments, and parts and accessories	Ch.92
Mineral products, crude ... ..	Ch.25	Musical instruments, electro-magnetic, electro- static or electronic ... ..	95.07
Mineral wax ... ..	27.13	Musk ... ..	03.14
Mineral wool ... ..	68.07	Mussels ... ..	03.03
Minerals, activated ... ..	38.03	Must, grape ... ..	20.07, 22.04, 65
Mines (munitions) ... ..	93.07	Mustard—	
Mining machinery ... ..	84.22, 23	Essential oil ... ..	33.04
Mink skins, tanned or dressed ... ..	43.02	Fixed oil ... ..	15.07, 36.12
Mink skins, raw ... ..	43.01	Flour ... ..	21.03
Mirabelles ... ..	See Fruit, edible	Prepared ... ..	21.03
Mirrors, base metal, not optically worked ... ..	83.12	Seed ... ..	12.01
Mirrors, glass ... ..	70.09	Mutton—	
Mirrors, optical elements ... ..	90.01, 02	Canned ... ..	16.07
Missiles (guided weapons) ... ..	93.07	Fresh, chilled, frozen ... ..	05.01
Mixing machines, mineral ... ..	84.56	Prepared or preserved ... ..	16.02
Modelling pastes ... ..	34.07		
Modelling pastes, moulded or carved ... ..	95.08		

INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>M</b>		<b>N</b>	
Mutton— <i>continued</i>		Non-alcoholic concentrated cordials and fruit	
Salted, in brine, dried or smoked ... ..	02.06	squashes ... ..	21.07
Myrobalans ... ..	13.01	Non-refractory surfacing preparations ... ..	32.12
Myrobalans extract ... ..	32.01	Norway lobsters (Dublin Bay prawns) ... ..	03.03, 16.05
<b>N</b>		Nozzles, sand blast ... ..	84.21
Nail files ... ..	82.13	Nuclear radiation detecting and measuring	
Nail pullers ... ..	82.04	instruments ... ..	90.28, 29
Nails, animal ... ..	05.09	Nuclear reactor cartridges, spent or irradiated ... ..	28.50
Nails, copper ... ..	74.14	Nuclear reactors ... ..	84.59
Nails, iron or steel (except copper headed) ... ..	73.31	Nucleic acids ... ..	29.35
Name-plates, base metal ... ..	83.14	Number-plates, complete and numbers, base	
Narrow fabrics—		metal ... ..	83.14
Knitted ... ..	60.01, 60.06, Ch.59	Numbering stamps, hand-operated ... ..	98.07
(See Ch. Notes 1 and 2)		Numerical control units, electronic ... ..	90.28, 29
Woven ... ..	58.05 (See Ch.58 Note 3),	Nutmeg ... ..	09.08
58.07, Ch.59 (See Ch. Notes 1 and 3)		Nuts, copper ... ..	74.15
Narrowing points, textile ... ..	84.38	Nuts, edible (excluding oil nuts) ... ..	See Fruit, edible
Naphthalene, crude ... ..	27.07	Nuts, iron or steel ... ..	73.32
Navigational aids, radio ... ..	85.15	Nuts, oleaginous ... ..	12.01
Navigational instruments (electrical) ... ..	90.28	Nuts, roasted or salted... ..	20.06
Navigational instruments (non-electrical) ... ..	90.14	<b>O</b>	
Neat's foot oil ... ..	15.06	Oatcakes... ..	19.08
Neckties, textile... ..	60.05, 61.07	Oats ... ..	10.04, 11.01, 02
Nectarines ... ..	See Fruit, edible	Ocelot skins, raw ... ..	43.01
Needle roller bearings ... ..	84.62	Octopus ... ..	03.03
Needles—		Offals, edible, meat—	
Bearded, textile machinery ... ..	84.38	Fresh, chilled, frozen ... ..	02.01, 04
Gramophone ... ..	92.13	Salted, in brine, dried or smoked ... ..	02.06
Hand sewing and knitting, of iron or steel ... ..	73.33	Offals, edible, poultry (other than liver) ... ..	02.02
Hosiery, machinery ... ..	84.38	Offals, for the manufacture of pharmaceutical	
Sewing machine ... ..	84.41	products ... ..	02.01
Nepheline and nepheline syenite ... ..	25.31	Office equipment and furniture (excluding	
Netballs ... ..	97.06	chairs), of metal ... ..	83.04, 94.03
Net-making machines, textile ... ..	84.37	Office machinery—	
Nets and netting, textile ... ..	59.05	Machines ... ..	84.51–84.54
Nets, fish landing ... ..	97.07	Paris ... ..	84.55
Nets, hair, of human hair ... ..	67.04	Oil—	
Nets, hair, of textile fabric ... ..	65.05	Acetone ... ..	38.09
Netting, wire, aluminium ... ..	76.13	Acid ... ..	15.10
Netting, wire, copper ... ..	74.11	Additives, prepared ... ..	38.14
Netting, wire, iron or steel ... ..	73.27	Animal or vegetable, fish or marine mammal ... ..	Ch.15
Newspaper and magazine printing machinery ... ..	84.35	Cocoa ... ..	18.04
Newspapers ... ..	49.02	Essential ... ..	33.01
Nibs, pen ... ..	98.04	Foots and dregs ... ..	15.17
Nickel, including alloys ... ..	Ch. 75	Fusel ... ..	38.19
Nickel ores and concentrates ... ..	26.01	Hydrocarbon ... ..	27.06–27.16
Nickel waste and scrap ... ..	75.01	Pine ... ..	38.07
Night lights ... ..	34.06	Rosin ... ..	38.08
Nightwear ... ..	60.04, 61.03, 04	Tall ... ..	38.05
Niobium (Columbium) ... ..	81.04	Wood tar ... ..	38.09
Nippers ... ..	82.03	Oil burners, industrial ... ..	84.13
Nipples, extruding, textile ... ..	84.38	Oil cans ... ..	82.04
Nitrites—		Oil-seed cake ... ..	23.04
Fertilisers ... ..	31.02	Oil seeds, nuts and kernels ... ..	12.01
Other ... ..	28.39	Oilcloth ... ..	59.09
Nitric and nitrous esters ... ..	29.18	Oilstones... ..	68.05
Nitrides ... ..	28.57	Oiticica oil ... ..	15.07
Nitrile-function compounds ... ..	29.27	Oleaginous nuts, seeds and fruit ... ..	12.01
Nitrates ... ..	28.39	Oleic acid—	
Nitrocellulose ... ..	39.03	Crude (olein) ... ..	15.10
Nitrogen ... ..	28.04	Pure ... ..	29.14
Nitrogen-function compounds ... ..	29.22–29.30	Oleo-oil and oleostearin ... ..	15.03
Noil silk fabrics, woven ... ..	50.10	Oleum ... ..	28.08
Noils, wool or other animal hair ... ..	53.03	Olive Oil... ..	15.07
Non-alcoholic beverages ready for consumption ... ..	22.02	Olives ... ..	See Vegetables, edible

INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>O</b>		<b>P</b>	
Onions ... ..	See Vegetables, edible	Paper and paperboard, general categories— <i>continued</i>	
Opacifiers, prepared ... ..	32.08	Cigarette paper (cut to size) ... ..	48.10
Open-ended spanners ... ..	82.03	Composite ... ..	48.04
Operating tables ... ..	94.02	Corrugated, creped or crinkled ... ..	48.05
Ophthalmic instruments ... ..	90.17	Embossed ... ..	48.05
Opium, crude ... ..	13.03	Filter blocks, slabs and plates ... ..	48.08
Optical appliances, and instruments 90.05, 06, 11, 12, 13		Floor coverings (on a base of paper) ... ..	48.12
Optical elements of glass (unworked) ... ..	70.14, 18	Glazed transparent ... ..	48.03
Optical elements, other ... ..	90.01, 02	Hand-made ... ..	48.02
Optical lenses ... ..	90.01, 02	Impregnated or coated ... ..	48.07
Orange and lead paste ... ..	32.09	Labels, whether or not printed or gummed	48.19
Orange lead ... ..	28.27	Machine-made ... ..	48.01
Oranges ... ..	See Fruit, edible	Parchment ... ..	48.03
Organic chemicals ... ..	Ch.29	Perforated ... ..	48.05
Organic surface active agents ... ..	34.02	Registers, exercise and similar books, file covers, etc. ... ..	48.18
Organo-arsenic compounds ... ..	29.32	Ruled, lines or squared ... ..	48.06
Organo-mercury compounds ... ..	29.33	Surface-coloured or decorated ... ..	48.07
Organo-sulphur compounds ... ..	29.31	Wallpaper and linocrusta ... ..	48.11
Organo-therapeutics ... ..	30.01	Writing blocks, envelopes, plain postcards, etc. ... ..	48.14
Organo-tin compounds ... ..	29.34	Paper and paperboard, specific types and articles—	
Organs, musical... ..	92.03, 07	Bags and boxes ... ..	48.16
Ornaments, base metal, for indoor use ... ..	83.06	Blotting pads ... ..	48.18
Ornaments, wood ... ..	44.27	Cases, crimped ... ..	48.21
Orthopaedic appliances ... ..	90.19	Cellulose wadding ... ..	48.01
Oscillators ... ..	85.22	Cigarette paper ... ..	48.01, 10
Oscilloscopes, oscillographs ... ..	90.28, 29	Compendiums (stationery) ... ..	48.14
Osier reeds ... ..	14.01	Cups ... ..	48.21
Osein ... ..	05.08	Diaries ... ..	48.18
Otter skins, raw... ..	43.01	Disposable catering paperware ... ..	48.21
Ouricury wax ... ..	15.16	Dress patterns ... ..	48.21
Ovens, electric, industrial and laboratory ... ..	85.11	Duplicating paper ... ..	48.01, 06, 07, 13
Ovens, industrial and laboratory, non-electric ... ..	84.14	Electrical insulating pressboard ... ..	48.01
Overalls, clothing ... ..	60.05, 61.01, 02	Envelopes ... ..	48.14
Overboots and overshoes ... ..	64.01	Filter paper ... ..	48.01
Overcoats ... ..	60.05, 61.01, 02	Folding box board ... ..	48.01, 07
Ovoids (coal) ... ..	27.01	For spinning into yarn ... ..	48.01
Oxides, hydroxides and peroxides, metallic 28.17–28.28		Glassine ... ..	48.03
Oxygen ... ..	28.04	Greaseproof and imitation greaseproof ... ..	48.03, 05, 07, 15
Oxygen compounds of non-metals ... ..	28.06–28.13	Handkerchiefs and serviettes ... ..	48.21
Oxyhalides ... ..	28.14	Hardboard ... ..	48.09
Oysters ... ..	03.03, 16.05	Insulation board ... ..	48.09
<b>P</b>		Kraft paper and board ... ..	48.01, 05, 07, 15
Pacifiers, rubber ... ..	40.12	Liner for plasterboard ... ..	48.01
Packing cases, wood ... ..	44.21	Newsprint ... ..	48.01
Packing machines ... ..	84.19	Parchment and imitation parchment ... ..	48.03
Paddle mixers, for asphalt, bitumen, tar and tarmacadam ... ..	84.59	Photographic, sensitised ... ..	37.03
Padlocks, base metal ... ..	83.01	Plates ... ..	48.21
Paint brushes and rollers ... ..	96.02	Plug wrap ... ..	48.15
Painting books ... ..	49.03	Printing ... ..	48.01, 02, 05, 06, 07, 15
Paintings, hand ... ..	99.01	Punched cards, tapes, etc. ... ..	48.21
Paints ... ..	32.09	Raw base paper for sensitising ... ..	48.01
Palladium ... ..	71.09	Sanitary towels (napkins) of cellulose wadding ... ..	48.21
Pallets, wood ... ..	44.28	Semi-chemical fluting paper ... ..	48.01
Palm kernel oil ... ..	15.07, 08, 12	Serviettes ... ..	48.21
Palm nuts and kernels ... ..	12.01	Stationery ... ..	48.14, 18
Palm oil ... ..	15.07, 08, 12	Stencils, duplicator ... ..	48.13
Pamphlets, leaflets etc., printed ... ..	49.01	Strawboard ... ..	48.01, 04, 07
Panels, cellular wood ... ..	44.16	Strawpaper ... ..	48.01, 05, 07, 15
Panti-hose ... ..	60.04	Tape, self-adhesive ... ..	48.07, 15
Paper and paperboard, general categories—		Test (jute) liner and liner board ... ..	48.01
Bobbins, spools, cops, etc. ... ..	48.20	Tissue paper ... ..	48.01, 02, 05, 07, 15
Box files, storage boxes and similar articles ... ..	48.17	Toilet paper (in cut sheets or rolls) ... ..	48.15
Boxes, bags and other packing containers... ..	48.16	Towels ... ..	48.21
Building board ... ..	48.09		
Carbon paper (cut to size) and stencils ... ..	48.13		

INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>P</b>		<b>P</b>	
Paper and paperboard, specific types and articles—		Percussion caps ... ..	36.04
<i>continued</i>		Percussion musical instruments ... ..	92.06
Tracing paper ... ..	48.01	Perforating punches ... ..	82.03
Transfer papers (cut to size) ... ..	48.13	Perforators, office ... ..	84.54
Typewriting ... ..	48.15	Perfumes... ..	Ch.33
Wallpaper base (NOT wallpaper—see 48.11)	48.01	Periodicals ... ..	49.02
Wood pulp board ... ..	48.01	Permanent magnets and blanks ... ..	85.02
Writing ... ..	48.01, 02, 05, 06, 07, 15	Peroxides of sodium or potassium ... ..	28.17
Paper clips ... ..	83.05	Perrhenates ... ..	28.47
Paper knives ... ..	82.13	Perry ... ..	22.07
Paper machine (fourdrinier) wires, of copper...	74.11	Petrol and petrol-paraffin engines ... ..	84.06
Paper machine (fourdrinier) wires, iron or steel	73.27	Petroleum—	
Paper rests, base metal... ..	83.04	Bitumen ... ..	27.14
Paper trays, base metal ... ..	83.04	Coke ... ..	27.14
Papermaking and pulp mill machinery ... ..	84.31	Jelly ... ..	27.12
Papermaking material ... ..	47.01, 02	Oils, crude ... ..	27.09
Paper yarn ... ..	57.08	Oils, other ... ..	27.10
Papoula de Sao Francisco ... ..	57.03	Pharmaceutical glassware ... ..	70.17
Para piassava ... ..	14.03	Pharmaceuticals ... ..	Ch.30
Parachutes ... ..	88.04	Phase meters, frequency deviation and phase	
Paraffin wax ... ..	27.13	deviation meters ... ..	90.28, 29
Parlour games ... ..	97.04	Phenol acids ... ..	29.16
Parquet flooring panels, wood ... ..	44.23	Phenol alcohols and derivatives ... ..	29.06–29.07
Paste brushes ... ..	96.02	Phenoplasts ... ..	39.01
Paste cocoa ... ..	18.03	Phenols ... ..	27.07
Paste, fruit (not confectionery) ... ..	20.05	Phosphates and superphosphates—	
Paste, sealing ... ..	32.12	Fertilisers ... ..	31.03, 05
Pastel crayons ... ..	98.05	Other ... ..	25.10, 28.40, 48, 58
Pastels, hand ... ..	99.01	Phosphides ... ..	28.55
Pastes—		Phosphites ... ..	28.40
Adhesive, put up for retail sale ... ..	35.06	Phosphoaminolipins ... ..	29.24
Fish ... ..	16.04	Phosphoric esters ... ..	29.19
Modelling ... ..	34.07	Photo-cathode valves and tubes ... ..	85.21
Poultry and meat ... ..	16.02	Photo-copying apparatus ... ..	90.10
Pastilles, confectionery... ..	17.04	Photo-diodes ... ..	85.21
Pastry ... ..	19.08	Photo-multipliers ... ..	85.21
Pastry-rolling machines ... ..	84.16	Photo-semi-conductors... ..	85.21
Paving blocks, wood ... ..	44.06	Photo transistors ... ..	85.21
Paving stones ... ..	68.01	Photocells ... ..	85.21
Peach kernels ... ..	12.08	Photographic chemicals ... ..	37.08
Peanut butter ... ..	21.07	Photographic enlargers and reducers... ..	90.09
Pearls ... ..	71.01	Photographic film ... ..	37.01, 02, 04, 05
Pears, avocado, fresh or dried ... ..	08.01	Photographic flashbulbs, electrically ignited... ..	85.20
Peas, edible ... ..	See Vegetables, edible	Photographic flashlight apparatus ... ..	90.07
Peas for sowing... ..	07.05	Photographic laboratory apparatus and equip-	
Peat ... ..	27.03	ment ... ..	90.10
Peat, articles of ... ..	68.16	Photographic paper, sensitised ... ..	37.03
Pebbles ... ..	25.17	Photographic plates—	
Pecan nuts, fresh or dried ... ..	08.05	Exposed and developed ... ..	37.05
Pectic substances, pectinates and pectates ... ..	13.03	Exposed, but not developed ... ..	37.04
Pedal motor cars ... ..	97.01	Unexposed ... ..	37.01
Pedometers ... ..	90.27, 29	Photographic prints ... ..	49.11
Peel of fruit ... ..	See Fruit, edible	Photometers ... ..	90.25
Pen nibs ... ..	98.04	Phthalic acid esters ... ..	29.15
Pencil leads ... ..	98.05	Physico-chemical process machines ... ..	84.45
Pencil slats, wood ... ..	44.14	Pianos ... ..	92.01
Pens and parts ... ..	98.03	Piassava ... ..	14.03
Pencils ... ..	98.03, 05	Pick-up balers, agricultural ... ..	84.25
Penicillin—		Pickling preparations for metal surfaces ... ..	38.13
Medicaments ... ..	30.03	Picks (hand tools) ... ..	82.01
Other ... ..	29.44	Picture books ... ..	49.03
Pepper ... ..	09.04	Picture frames, base metal ... ..	83.12
Peppercorns ... ..	09.04	Picture postcards ... ..	49.09
Peppers, sweet ... ..	See Vegetables, edible	Pictures, printed ... ..	49.11
Peptones and their derivatives ... ..	35.04	Piezo-electric crystals, mounted ... ..	85.21
Perambulators (with rigid body) ... ..	87.13	Piezo-electric quartz ... ..	71.02, 03
Percarbonates ... ..	28.42	Pigeons, dead ... ..	02.04

INDEX

	Chapter or Heading No.		Chapter or Heading No.
<b>P</b>		<b>P</b>	
Pigeons, live ... ..	01.06	Plastics, artificial— <i>continued</i>	
Pig fat, rendered ... ..	15.01	Articles of ... ..	39.07
Pig fat, unrendered ... ..	02.05	Materials ... ..	Ch.39
Pig products, prepared or preserved ... ..	16.02	Plastics processing machinery ... ..	84.59
Pigments ... ..	32.05-32.09	Plateaux, hat, felt ... ..	65.01
Pigs, live ... ..	01.03	Plate forming machines ... ..	84.45
Pilchards, prepared or preserved ... ..	16.04	Plate glass ... ..	70.06
File-driving machinery ... ..	84.23	Plates, metal—	
Pile extractors, single purpose ... ..	84.22	Aluminium ... ..	76.03
Pile fabrics ... ..	See Fabrics (textile)	Coated or cored with flux materials for soldering, welding, etc., of base metal	83.15
Pillars, iron or steel ... ..	73.21	Copper ... ..	74.04
Pillow cases ... ..	62.02	Iron and steel ... ..	73.13, 15
Pillows (stuffed furnishings) ... ..	94.04	Lead ... ..	78.03
Pimento ... ..	09.04	Magnesium ... ..	77.02
Pincers ... ..	82.03	Nickel ... ..	75.03
Pine oil ... ..	38.07	Tin ... ..	80.03
Pinene ... ..	29.01	Zinc ... ..	79.03
Pins, ordinary—		Plates, paper ... ..	48.21
Copper ... ..	74.19	Plates, rubber ... ..	40.05, 08, 15
Iron or steel ... ..	73.34	Platform trucks ... ..	87.07
Pintables ... ..	97.04	Platinum ... ..	71.09
Pipe cleaners ... ..	96.02	Platinum ores and concentrates ... ..	26.01
Pipe cutters ... ..	82.03	Playballs, rubber ... ..	97.03
Pipe, plastic ... ..	39.02, 39.07	Playing cards ... ..	97.04
Pipes and fittings—		Pliers ... ..	82.03
Aluminium ... ..	76.06, 07	Ploughs ... ..	84.24
Cast iron ... ..	73.17	Plugs, socket and lampholders ... ..	85.19
Copper ... ..	74.07, 08	Plywood ... ..	44.15
Iron and steel ... ..	73.17-20	Pochettes ... ..	42.02
Lead ... ..	78.05	Poisons, rat etc. ... ..	38.11
Magnesium ... ..	77.02	Polarimeters ... ..	90.25
Nickel ... ..	75.04	Polarising material ... ..	90.01
Tin ... ..	80.05	Poles, split or pointed, wood ... ..	44.09
Zinc ... ..	79.04	Polishes ... ..	34.05
Pipes, smoking and bowls ... ..	98.11	Pollards ... ..	23.02
Piping, flexible, base metal ... ..	83.08	Polo requisites, except clothing ... ..	97.06
Piping, rubber ... ..	40.09	Polyacrylics and polyethacrylics ... ..	39.02
Pistachio nuts, fresh or dried ... ..	08.05	Polyamides, other than fibres ... ..	39.01
Pistols—		Polybutadiene, synthetic rubber ... ..	40.02
Air ... ..	93.05	Polycarbonates ... ..	39.01
Blank cartridge firing ... ..	93.04	Polycarboxylic acids ... ..	29.15
Firearms ... ..	93.02	Polyesters, other than fibres ... ..	39.01
Humane killers ... ..	93.04	Polyethylene (polythene) and polypropylene ... ..	39.02
Spring ... ..	93.05	Polyisoprene, synthetic rubber ... ..	40.02
Very light ... ..	93.04	Polymerisation and copolymerisation products ... ..	39.02
Pit saws ... ..	82.02	Polystyrene ... ..	39.02
Pitch and pitch coke ... ..	27.08	Poly (terephthalic acid ester) ... ..	39.01
Pitch, vegetable ... ..	38.10	Polytetrafluoroethylene ... ..	39.02
Pitprops, wood ... ..	44.03	Poly (vinyl acetate) ... ..	39.02
Plaice ... ..	03.01	Poly (vinyl chloride)—	
Plaiting materials, manufactures of ... ..	Ch.46	Articles ... ..	39.07
Plaiting (vegetable) material ... ..	14.01	Coated fabrics ... ..	59.08
Planer tools ... ..	82.05	Other ... ..	39.02
Planes hand ... ..	82.04	Poly (vinylidene chloride) ... ..	39.02
Planing machines, metal working ... ..	84.45	Pompons, textile ... ..	58.07
Plans ... ..	49.06	Poplins, cotton fabric ... ..	55.09
Plantains, fresh or dried ... ..	08.01	Poppy seed ... ..	12.01
Plants for use in perfumery, pharmacy, insecticide, etc. ... ..	12.07	Porcelain ... ..	Ch.69
Plaster, articles of ... ..	68.10	Pork, fresh, chilled, frozen ... ..	02.01
Plaster, dental ... ..	38.19	Pork, prepared or preserved ... ..	16.02
Plaster of Paris ... ..	25.20	Pork, salted, in brine, dried or smoked ... ..	02.06
Plastic footwear ... ..	64.01, 02	Porosimeters ... ..	90.25, 28
Plastic toys ... ..	97.02, 03	Postage stamps ... ..	49.07
Plastics, artificial—		Postage stamps, philatelic ... ..	99.04
Apparel ... ..	39.07	Post cards, picture ... ..	49.09



INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>Q</b>		<b>R</b>	
Quilt covers ... ..	62.02	Rat poisons ... ..	38.11
Quilts (stuffed furnishings) ... ..	94.04	Rattan canes ... ..	14.01
Quinces ... ..	See Fruit, edible	Ravioli, cooked ... ..	21.07
Quinine—		Razor blades and blanks ... ..	82.11
Medicaments ... ..	30.03	Razors, electric ... ..	See Shavers, electric
Other ... ..	29.42	Razors, non-electric, including parts ... ..	82.11
Quinone-function compounds... ..	29.13	Razors, safety ... ..	82.11
<b>R</b>		Reactors, nuclear ... ..	84.59
Rabbit, dead ... ..	02.04	Reactors, shunt and series ... ..	85.01
Rabbits, domestic ... ..	01.06	Reamers ... ..	82.05
Rabbit skins, raw ... ..	43.01	Receiving sets, radio and television ... ..	85.15
Rackets and racket frames ... ..	97.06	Record blanks ... ..	92.12
Racks, desk, of base metal ... ..	83.04	Record players and record playing mechanisms	92.11
Radar apparatus ... ..	85.15	Recorders tape—	
Radiators, central heating, non-electric, iron or steel ... ..	73.37	Instrumentation ... ..	85.22
Radio—		Sound ... ..	92.11
Apparatus ... ..	85.15	Recording apparatus, sound ... ..	92.11
Communications apparatus... ..	85.15	Recording apparatus, time ... ..	91.05
Navigational aids ... ..	85.15	Recording material, sound or data ... ..	92.12
Radar ... ..	85.15	Recording tapes ... ..	92.12
Radiogramophones ... ..	85.15	Recordings, sound or data ... ..	92.12
Receiving sets ... ..	85.15	Records, gramophone ... ..	92.12
Relay links ... ..	85.15	Rectifiers—	
Test equipment ... ..	90.28, 29	Mercury arc, metal tank ... ..	85.01
Transmitting sets ... ..	85.15	Mercury arc, valve ... ..	85.21
Tuners... ..	85.15	Selenium and copper ... ..	85.01
Valves and tubes ... ..	85.21	Semi-conductor ... ..	85.21
Radio, television and radar vehicles (special purpose motor lorries) ... ..	87.03	Valve and tube ... ..	85.21
Radio-active chemical elements and compounds ... ..	28.50	Rectifying apparatus ... ..	85.01
Radiography apparatus ... ..	90.20	Redfish ... ..	03.01
Radiological units, mobile ... ..	87.03	Red lead ... ..	28.27
Radiotherapy apparatus ... ..	90.20	Red lead paste ... ..	32.09
Raffia ... ..	14.01	Reeds (plaiting material) ... ..	14.01
Rags, wool or other animal hair, pulled or garnetted ... ..	53.04	Reeds, textile ... ..	84.38
Rags, other than pulled or garnetted... ..	63.02	Reeling machines for yarn ... ..	84.36
Rail locomotives ... ..	86.01, 02, 03	Reels, fishing ... ..	97.07
Railings, assembled, iron or steel ... ..	73.21	Reels, sewing thread, wood ... ..	44.26
Railways and tramways—		Refrigeration gas compressors ... ..	84.11
Coaches, vans and trucks, mechanically propelled ... ..	86.04	Refrigerators ... ..	84.15
Goods vans, wagons and trucks ... ..	86.07	Refractometers ... ..	90.25
Locomotive and rolling stock parts ... ..	86.09	Refractory cements or mortars ... ..	38.19
Passenger coaches and luggage vans, not mechanically propelled... ..	86.05	Regenerated cellulose ... ..	39.03
Track fixtures and fittings ... ..	86.10	Reinforcing (including deformed) bars of iron or steel ... ..	73.10
Railway fog signals ... ..	36.05	Reinforcing fabric of aluminium wire ... ..	76.13
Railway sleepers, wood ... ..	44.07	Reinforcing fabric of copper wire ... ..	74.11
Railway spikes, iron or steel ... ..	73.31	Reinforcing fabric of iron or steel wire ... ..	73.27
Railway track material, iron and steel ... ..	73.16	Relay links, radio and television ... ..	85.15
Raisins ... ..	08.04	Relays, electrical ... ..	85.19
Rakes (hand tools) ... ..	82.01	Rennet casein ... ..	35.01
Rakes, hay, and side delivery ... ..	84.25	Reproducing apparatus, sound ... ..	92.11
Ramie—		Reservoirs, aluminium ... ..	76.09, 16
Fabrics, woven ... ..	54.05	Reservoirs, copper ... ..	74.09, 19
Raw or processed, but not spun ... ..	54.02	Reservoirs, iron or steel ... ..	73.22, 40
Yarn and thread ... ..	54.03, 04	Residues, fatty ... ..	15.17
Range finders ... ..	90.14	Resin acids ... ..	38.08
Ranges, non-electric, iron or steel ... ..	73.36	Resinoids (essential oils) ... ..	33.01
Rape oil ... ..	15.07, 08, 12	Resins, artificial... ..	Ch.39
Rape seed ... ..	12.01	Resins, natural ... ..	13.02
Rape seed cake and meal ... ..	23.04	Resins, natural, moulded or carved ... ..	95.08
Rasps ... ..	82.03	Resistors—	
		Heating, carbon ... ..	85.24
		Heating elements ... ..	85.12
		Other ... ..	85.19
		Respirators ... ..	90.18
		Revenue stamps ... ..	49.07
		Revenue stamps, philatelic ... ..	99.04

INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>R</b>		<b>R</b>	
Revolution counters ... ..	90.27, 29	Roundabouts ... ..	97.08
Revolvers—		Rubber—	
Blank cartridge firing ... ..	93.04	Accelerators, prepared ... ..	38.15
Firearms ... ..	93.02	Apparel ... ..	40.13
Rhenium... ..	81.04	Belts and belting, conveyor, elevator, machinery or transmission ... ..	40.10
Rhizomes ... ..	06.01	Blocks, unvulcanised ... ..	40.06
Rhodium ... ..	71.09	Carpets, underlay ... ..	40.08
Ribbon, spools, empty, iron or steel ... ..	73.40	Cord, vulcanised ... ..	40.07
Ribbons, typewriter etc. ... ..	98.08	Crude, natural ... ..	40.01
Ribbons, woven textile... ..	58.05	Crude, synthetic ... ..	40.02
Rice ... ..	10.06, 11.02, 19.05	Derivatives, chemical ... ..	39.05
Rice bran, meal and other residues ... ..	23.02	Dispersions ... ..	40.06
Rice paper ... ..	19.06	Ebonite ... ..	40.15
Riddles, hand ... ..	96.06	Flooring and tiles ... ..	40.08
Riding crops ... ..	66.02	Footwear ... ..	64.01, 02
Rifles—		Gloves... ..	40.13
Air ... ..	93.05	Hardened (ebonite and vulcanite) ... ..	40.15
Cadet ... ..	93.04	Hosepiping ... ..	40.09
Military ... ..	93.03	Hot water bottles ... ..	40.12
Sporting ... ..	93.04	Hygienic and pharmaceutical articles ... ..	40.12
Spring ... ..	93.05	Inflatable goods ... ..	40.14
Ring spanners ... ..	82.03	Latex ... ..	40.01, 02, 06
Rivets, copper ... ..	74.15	Masterbatch ... ..	40.05
Rivets, iron or steel ... ..	73.32, 83.09	Mats and matting, not for motor vehicles... ..	40.08, 14
Road-rail containers ... ..	86.08	Natural, including balata and gutta-percha ... ..	40.01
Roadrollers, mechanically propelled ... ..	84.09	Parings ... ..	40.04
Roadsweeper lorries ... ..	87.03	Piping and tubing ... ..	40.09
Rock drilling bits ... ..	82.05	Plates, sheets or strip ... ..	40.05, 08, 15
Rock wool ... ..	68.07	Reclaimed ... ..	40.03
Rods, fishing ... ..	97.07	Rods ... ..	40.06, 08, 15
Rods, metal—		Roller covering for all machinery ... ..	40.09
Aluminium ... ..	76.02	Scrap ... ..	40.04, 15
Coated or cored with flux materials for soldering, welding etc., of base metal... ..	83.15	Seals, fluid and oil ... ..	40.14
Copper ... ..	74.03	Solutions, unvulcanised ... ..	40.06
Lead ... ..	78.02	Stationery requisites ... ..	40.14
Magnesium ... ..	77.02	Synthetic, crude ... ..	40.02
Nickel ... ..	75.02	Thread ... ..	40.06, 07
Tin ... ..	80.02	Tyres and inner tubes ... ..	40.11
Zinc ... ..	79.02	Vulcanite ... ..	40.15
Rods, rubber ... ..	40.06, 08, 15	Waste ... ..	40.04, 15
Roll film... ..	37.02, 04, 05, 06, 07	Rubber-working machinery ... ..	84.59
Rolled gold ... ..	71.08	Rucksacks ... ..	42.02
Roller bearings ... ..	84.62	Rugs ... ..	58.01, 02
Rollers, lawn and sports ground ... ..	84.24	Rum ... ..	22.09
Rolling mill (metal working) handling machinery ... ..	84.22	Running-on points, textile ... ..	84.38
Rolling mills and rolls therefor ... ..	84.44	Rushes (plaiting material) ... ..	14.01
Rolls (machinery), metal rolling mills ... ..	84.44	Rusks ... ..	19.07, 08
Roof capping, zinc ... ..	79.05	Rye ... ..	10.02, 11.01, 02
Roofing felt ... ..	68.08	Rye-grass seed ... ..	12.03
Root harvesters, lifters and toppers ... ..	84.25		
Roots for use in perfumery, pharmacy, insecti- cide, etc. ... ..	12.07	<b>S</b>	
Roots, plant (other than tuberous) ... ..	06.02	Saccharin—	
Roots, tuberous... ..	06.01	Preparations—	
Rope, aluminium ... ..	76.12	Containing foodstuffs ... ..	21.07
Rope, copper ... ..	74.10	Containing substances other than food- stuffs ... ..	38.19
Rope, iron or steel ... ..	73.25	Saccharin and its salts, without additives ... ..	29.26
Rope-making machinery ... ..	84.59	Sacks and bags ... ..	62.03
Rope, textile ... ..	59.04	Sacks (non-woven), plastic ... ..	39.07
Rope, textile, scrap or worn out ... ..	63.02	Saddlery ... ..	42.01
Rose stocks, trees, shrubs, bushes and plants ... ..	06.02	Safes, base metal ... ..	83.03
Rosin ... ..	38.08	Safety footwear ... ..	64.01, 02
Rotary converters, electric ... ..	85.01	Safety glass ... ..	70.08
Rotachutes ... ..	88.02	Safety pins—	
Rotors and stators (unwound) ... ..	85.01	Copper ... ..	74.19
		Iron or Steel ... ..	73.34

INDEX

	Chapter or Heading No.		Chapter or Heading No.
<b>S</b>		<b>S</b>	
Safety razors ... ..	82.11	Screwing machines ... ..	84.45
Saffron ... ..	09.10	Screws, copper ... ..	74.15
Sago—		Screws, iron or steel ... ..	73.32
Flour and meal ... ..	11.06	Sculptures, original ... ..	99.03
Prepared, including substitutes ... ..	19.04	Scythes ... ..	82.01
Starch ... ..	11.08	Sea-bream ... ..	03.01
Sails ... ..	62.04	Sealing stamps, hand-operated ... ..	98.07
Salad cream, mayonnaise and dressing ... ..	21.04	Sealing wafers of cereal flour ... ..	19.06
Salad vegetables and roots ... ..	07.01	Sealing wax ... ..	98.09
Salep flour and meal ... ..	11.06	Seals and plombs, base metal ... ..	83.13
Salep, fresh or dried ... ..	07.06	Seal mat ... ..	02.04
Salmon, canned, or otherwise prepared or preserved ... ..	16.04	Seals, rubber ... ..	40.14
Salmon, other ... ..	03.01, 02	Searchlight lorries ... ..	87.03
Salt ... ..	25.01	Searchlights ... ..	90.13
Salts and peroxysalts of inorganic acids ... ..	28.48	Seasonings, mixed ... ..	21.04
Salts of metallic acids ... ..	28.47	Seat sticks ... ..	66.02
Saltwater fish ... ..	03.01	Seats (including aircraft and vehicle) and parts thereof ... ..	94.01, 02
Sandals ... ..	64.01, 02	Seaweed, raw (excluding kelp) ... ..	14.05
Sandblasting machines, including nozzles ... ..	84.21	Secateurs ... ..	82.13
Sands, natural ... ..	25.05	Section forming machines ... ..	84.45
Sandstone, crude ... ..	25.16	Sections—	
Sanitary towels, containing cotton wool ... ..	59.01	Aluminium ... ..	76.02
Sanitary towels, wholly of cellulose wadding ... ..	48.21	Copper ... ..	74.03
Sanitary ware—		Iron and steel ... ..	73.11, 15
Aluminium ... ..	76.15	Lead ... ..	78.02
Ceramic ... ..	69.10	Magnesium ... ..	77.02
Copper ... ..	74.18	Nickel ... ..	75.02
Plastic ... ..	39.07	Tin ... ..	80.02
Sanitary ware-making machinery ... ..	84.56	Zinc ... ..	79.02
Sardines, fresh, chilled or frozen ... ..	03.01	Seed cleaning machines ... ..	84.25
Sardines prepared or preserved ... ..	16.04	Seed distributors ... ..	84.24
Satchels ... ..	42.02	Seeds—	
Sateens, cotton ... ..	55.09	Cereal ... ..	Ch.10
Saturated polyesters ... ..	39.01	For carving ... ..	14.04
Saucepans, aluminium ... ..	76.15	Leguminous vegetable ... ..	07.05, 12.03
Saucepans, copper ... ..	74.18	Oil ... ..	12.01
Sauces ... ..	21.04	Spice ... ..	09.09, 10
Sausage casings of artificial plastic or hardened protein ... ..	Ch.39	Other ... ..	12.03
Sausages ... ..	16.01	Seeger cones ... ..	38.19
Saw blade blanks ... ..	82.02	Selenates ... ..	28.48
Saw blades, for hand or machine saws ... ..	82.02	Selenium ... ..	28.04
Sawdust ... ..	44.01	Selenium pigment colours ... ..	32.07
Sawing machines, metal working ... ..	84.45	Semi-conductor devices ... ..	85.21
Saws (non-mechanical) ... ..	82.02	Semolina ... ..	11.02
Saws, surgical ... ..	90.17	Sensitised paper, paper board and cloth ... ..	37.03
Scabbards for side-arms ... ..	93.01	Sensitised plates ... ..	37.01, 04
Scallops ... ..	03.03, 16.05	Separating machines, mineral ... ..	84.56
Scandium ... ..	28.05	Serviettes, paper ... ..	48.21
Scandium compounds ... ..	28.52	Sesamum oil ... ..	15.07, 08, 12
Scarves ... ..	60.05, 61.06	Sesamum seed ... ..	12.01
Scent sprays ... ..	98.14	Sewing machines and furniture therefor ... ..	84.41
Scented sachets ... ..	33.06	Shafts, transmission ... ..	84.63
Scheelite ... ..	26.01	Shampoos ... ..	33.06
Scissors ... ..	82.12	Shank tools ... ..	82.05
Scooters ... ..	87.09	Shaper tools ... ..	82.05
Scouring preparations ... ..	34.05	Shapes—	
Scrap metal ... .. See under constituent metal		Aluminium ... ..	76.02
Scrapers (hand tools) ... ..	82.04	Copper ... ..	74.03
Screening machinery, mineral ... ..	84.56	Lead ... ..	78.02
Screening wire, iron or steel ... ..	73.27	Magnesium ... ..	77.02
Screening, woven wire, aluminium ... ..	76.13	Nickel ... ..	75.02
Screening, woven wire, copper ... ..	74.11	Tin ... ..	80.02
Screens for projectors ... ..	90.10	Zinc ... ..	79.02
Screwdrivers, hand ... ..	82.04	Shaping machines ... ..	84.45
Screwhooks and rings, iron or steel ... ..	73.32	Sharps ... ..	23.02
		Shave hooks ... ..	82.04

INDEX

S	Chapter or Heading No.	S	Chapter or Heading No.
Shavers, electric—		Silicones ... ..	39.01
Blades, cutting plates and leads ... ..	82.11	Silk—	
Complete and other parts ... ..	85.07	Cocoons ... ..	50.01
Shavers, non-electric, including parts ... ..	82.11	Fabrics, noil, woven ... ..	50.10
Shaving cream ... ..	33.06	Fabrics, other than noil, woven ... ..	50.09
Shaving soap ... ..	34.01	Gut ... ..	50.08
Shawls ... ..	60.05, 61.06	Raw ... ..	50.02
Shearing machines (metal working) ... ..	84.45	Waste ... ..	50.03
Shears, grass ... ..	82.01	Yarn, noil ... ..	50.06, 07
Shears, tailors' ... ..	82.12	Yarn, other than noil ... ..	50.40, 05
Sheep ... ..	01.04	Silimanite ... ..	25.07
Sheep dips and dressings ... ..	38.11	Silver and silversmiths' wares ... ..	Ch.71
Sheep shearers (machinery) ... ..	84.28	Silver coin ... ..	72.01
Sheet forming machines ... ..	84.45	Silver ore ... ..	26.01
Sheets (bed linen) ... ..	60.05, 62.02	Silver, rolled ... ..	71.06
Sheets, metal—		Sinews ... ..	05.06
Aluminium ... ..	76.03	Sinks—	
Copper ... ..	74.04	Ceramic ... ..	69.10
Iron and steel ... ..	73.13, 15	Iron or steel ... ..	73.38
Lead ... ..	78.03	Plastic ... ..	39.07
Magnesium ... ..	77.02	Sintered metal carbide tools ... ..	82.05
Nickel ... ..	75.03	Sirens, electric ... ..	85.17
Tin ... ..	80.03	Sisal, not spun ... ..	57.04
Zinc ... ..	79.03	Skates ... ..	97.06
Sheets, plastic ... ..	Ch.39	Skins—	
Sheets, rubber ... ..	40.05, 08, 15	Birds ... ..	05.07, 67.01
Shellac ... ..	13.02	Fur, raw ... ..	43.01
Shell fish ... ..	03.03, 16.05	Other, raw ... ..	41.01
Shells (artillery) ... ..	93.07	Waste ... ..	05.06
Shells, sea ... ..	05.12	Skirts, textile ... ..	60.05, 61.02
Shelves and shelving (furniture) ... ..	94.03	Skis (snow) ... ..	97.06
Shingle ... ..	25.17	Slacks ... ..	60.05, 61.01, 02
Shinguards ... ..	64.06	Slag (iron and steel) ... ..	26.02
Ships ... ..	89.01	Skylight frames, zinc ... ..	79.05
Ships' biscuits ... ..	19.07	Slag wool ... ..	68.07
Ships' bottom compositions ... ..	32.09	Slate, crude ... ..	25.14
Ships for breaking up ... ..	89.04	Slate pencils ... ..	98.05
Shirts ... ..	60.04, 61.03	Slate, worked, and articles thereof ... ..	68.03
Shock absorbers ... ..	87.06	Slates, drawing ... ..	98.06
Shoes ... ..	See Footwear	Slaughterhouse and meat processing machinery ... ..	84.30
Shopping bags ... ..	42.02	Sleepers, railway or tramway, of wood ... ..	44.07
Shot and shell (artillery) ... ..	93.07	Slide fasteners ... ..	98.02
Shot, lead (for ammunition) ... ..	93.07	Slings, wire, iron or steel ... ..	73.25
Shovels ... ..	82.01	Slippers ... ..	64.01, 02
Shrimps ... ..	03.03, 16.05	Slips, plant ... ..	06.02
Shrubs ... ..	06.02	Slotting machines ... ..	84.45
Shuttles, textile machine (except sewing machine) ... ..	84.38	Slugs, aluminium ... ..	76.03
Shuttle changing mechanisms, textile ... ..	84.38	Smelling salts ... ..	33.06
Sickles ... ..	82.01	Smoothing irons, electric ... ..	85.12
Side-arms (bayonets, swords, etc.) ... ..	93.01	Snails, other than sea snails ... ..	03.03
Side-cars ... ..	87.09	Snap fasteners ... ..	98.01
Side delivery rakes ... ..	84.25	Snow ploughs ... ..	87.03
Sieves, hand ... ..	96.06	Snuff ... ..	24.02
Sieving wire, iron or steel ... ..	73.27	Soap ... ..	34.01
Sieving, woven wire, aluminium ... ..	76.13	Soap and edible fat machinery ... ..	84.59
Sieving, woven wire, copper ... ..	74.11	Soap flakes and powder ... ..	34.01
Sign-plates, base metal, complete ... ..	83.14	Soap substitutes ... ..	34.02
Signal generators ... ..	85.22	Soapstocks ... ..	15.17
Signalling equipment, electric ... ..	85.09, 16, 17	Socket sets ... ..	82.03
Signalling equipment, mechanical, non-electric ... ..	86.10	Socks ... ..	60.03
Signalling whistles, etc. ... ..	92.08	Soda ash ... ..	28.42
Silicates ... ..	28.45, 48	Sodium compounds, organic ... ..	29.45
Siliceous fossil meals and earths ... ..	25.12	Sodium nitrate—	
Silicides ... ..	28.57	Containing in the dry state more than 16.3% by weight of nitrogen ... ..	28.39
Silicon ... ..	28.04	Other ... ..	31.02
Silicon alloys and products ... ..	38.19, Ch.73, 85.21	Soft soap ... ..	34.01

INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>S</b>		<b>S</b>	
Soft toys...	97.03	Spotlights (non-focusing) ...	90.13
Soil heating apparatus, electric ...	85.12	Sprats ...	02.01
Solder, tin alloy, cast ...	80.01	Spraying equipment, including spray guns ...	84.21
Soldering flux, etc. ...	38.13	Spraying lorries... ..	87.03
Soldering machines and apparatus, electric ...	85.11	Sprays, scent and toilet ...	98.14
Solvents, composite, for varnish etc....	38.18	Spring inner units (for mattresses, etc.) ...	94.04
Sorghum tops ...	14.03	Spring washers, iron and steel ...	73.32
Sorghums, including grain sorghum ...	10.07	Springs and leaves for springs, iron or steel ...	73.35
Sorting boxes, office, of base metal ...	83.04	Springs, combination (mattress supports) ...	94.04
Sorting machines—		Springs, copper... ..	74.16
Coin ...	84.54	Springs, upholstery and mattress (single) ...	73.35
Mineral ...	84.56	Squeegees, roller ...	90.10
Punched cards ...	84.53	Squeegees, other ...	96.02
Sound amplifier sets ...	85.14	Squid ...	03.03
Sound recorders and reproducers, cinematographic ...	90.08	Stabilising valves ...	85.21
Sound recording and reproducing apparatus	92.11	Stallions ...	01.01
Soups ...	21.05	Stamp vending machines, automatic ...	84.58
Soya bean cake and meal ...	23.04	Stamping foils ...	32.09
Soya bean oil ...	15.07, 08, 12	Stamps, date and similar, hand-operated ...	98.07
Soya beans ...	12.01	Stamps, postage, revenue etc. ...	49.07
Spa waters ...	22.01, 02	Stamps, postage, revenue, philatelic ...	99.04
Space heaters, electric ...	85.12	Standard lamps, wood ...	44.27
Spades ...	82.01	Standard trees ...	06.02
Spaghetti ...	19.03	Stands (furniture) ...	94.03
Spaghetti, cooked ...	21.07	Stannates ...	28.47
Spangles, base metal ...	83.10	Staples for paper stapling machines, of base metal ...	83.05
Spanners... ..	82.03	Staples, other, of iron or steel ...	73.31
Spark erosion machines ...	84.45	Starch glues ...	35.05
Sparkling plugs for internal combustion engines	85.08	Starch preparations, edible ...	19.02
Spats ...	64.06	Starch, soluble or roasted ...	35.05
Spectacle cases, iron or steel ...	73.40	Starches ...	11.08
Spectacles, goggles, etc. ...	90.04	Starting and controlling gear for electric motors ...	85.19
Spectrometers ...	90.25	Starting equipment, electric, for internal combustion engines ...	85.08
Spectrophotometers (photo-electric) ...	90.28	Station wagons and estate cars ...	87.02
Spectrum analysers ...	90.28, 29	Stationery glassware ...	70.13
Speed indicators ...	90.27, 29	Statues, original works of art ...	99.03
Speiss, nickel ...	75.01	Statuettes, base metal, for indoor use ...	83.06
Spent oxide ...	38.04	Staves, wood, finished ...	44.22
Sperm oil ...	15.04, 08, 12	Staves, wood, unfinished ...	44.08
Spermaceti ...	15.14	Steam and other vapour generating boilers ...	84.01
Spices ...	09.04-09.10	Steam and vapour power units ...	84.05
Spikes, iron or steel ...	73.31	Steam blasting machines ...	84.21
Spinach ...	07.01, 02, 04	Steam engines with self-contained boilers ...	84.04
Spin dryers ...	84.18	Steam turbines ...	84.05
Spindles and spindle flyers, textile ...	84.38	Stearates, metal... ..	29.14, 38.19
Spinning machines, textile ...	84.36	Stearic acid—	
Spirit, petroleum and white ...	27.10	Crude ...	15.10
Spirits—		Pure ...	29.14
Beverages ...	22.09	Stearin(e) ...	15.03, 10
Methylated and neutral ...	22.08	Stearin, moulded or carved ...	95.08
Of turpentine... ..	38.07	Steatite, natural... ..	25.27
Perfumed ...	33.06	Steering gear, ships' ...	84.59
Spilts and other fracture appliances ...	90.19	Steers ...	01.02
Split peas ...	07.05	Stems for grafting and budding ...	06.12
Spokeshaves ...	82.04	Stems of turned ash ...	44.28
Sponges (natural) ...	05.13	Stencil correctors ...	38.19
Spools, of paper ...	48.20	Stencils (paper) ...	48.13
Spools, of turned wood ...	44.26	Stereo specific rubber ...	40.02
Spools or reels for film—		Sterilising equipment ...	84.17
Metal ...	73.40	Sticks, seat and walking ...	66.02
Plastic ...	39.07	Sticks, wood, roughly trimmed ...	44.10
Spools, typewriter, loaded ...	98.08	Stilettoes, embroidery, iron or steel ...	73.33
Spoons ...	82.14	Stillingia oil ...	15.07, 8, 12
Sporting guns, rifles and carbines ...	93.04	Stockings ...	0.03
Sports goods ...	97.06		
Sports shoes, canvas ...	64.02		

INDEX

	Chapter or Heading No.		Chapter or Heading No.
<b>S</b>		<b>S</b>	
Stockings, elastic ... ..	60.06	Sugar(s)— <i>continued</i>	
Stockroos ... ..	57.03	Sucrose ... ..	17.02, 05
Stocks, fruit ... ..	06.02	Syrups... ..	17.02, 05
Stocks, rose ... ..	06.02	Suitcases... ..	42.02
Stomachs, animal ... ..	05.04	Suits ... ..	60.05, 61.01, 02
Stone, articles of ... ..	Ch.68	Sulphamates ... ..	28.48
Stone, crushed or broken ... ..	25.17	Sulphates and persulphates ... ..	Ch.31, 28.37, 38, 48
Stone-working machinery ... ..	84.46	Sulphides and polysulphides ... ..	28.13, 35, 49
Stoppers—		Sulphides of non-metals ... ..	28.15
Agglomerated cork ... ..	45.04	Sulphite lye, concentrated ... ..	38.06
Base metal, for bottles, etc. ... ..	83.13	Sulphite turpentine ... ..	38.07
Natural cork ... ..	45.03	Sulphites... ..	28.37
Storage bins and racks (floor standing) ... ..	94.03	Sulphonamides—	
Storage water heaters, domestic, non-electric ... ..	84.17	Tableted or prepared ... ..	30.03
Storax, crude ... ..	13.02	Other ... ..	29.36
Stoves, domestic, non-electric, iron or steel ... ..	73.36	Sulphoxylates ... ..	28.36
Stranded wire—		Sulphur—	
Aluminium ... ..	76.12	Candles, bands and wicks ... ..	38.11
Copper ... ..	74.10	Dioxide ... ..	28.01
Iron or steel ... ..	73.25	Sublimed, precipitated, colloidal ... ..	28.02
Straw—		Other ... ..	25.03
Cereal ... ..	12.09	Sulphuric esters... ..	29.17
Cleaned, bleached or dyed ... ..	14.01	Sultanas ... ..	08.04
Envelopes for bottles ... ..	46.02	Sultones and sultams ... ..	29.37
Imitation, of man-made fibres ... ..	51.02	Sunblinds, textile ... ..	62.04
Pulp ... ..	47.01	Sunflower seed ... ..	12.01
Straw and fodder presses ... ..	84.25	Sunflower seed cake and meal ... ..	23.04
Streptomycin—		Sunflower seed oil ... ..	15.07, 08, 12
Medicaments ... ..	30.03	Sunglasses ... ..	90.04
Other ... ..	29.44	Sunshades and parts ... ..	66.01, 03
String musical instruments ... ..	92.01, 02	Super-heaters ... ..	84.02
Stings, musical instrument ... ..	92.09	Surface-active agents (organic) ... ..	34.01, 02
Strip coilers, of a kind used in rolling mills... ..	84.59	Surfacing preparations (non-refractory) ... ..	32.12
Strip, metal—		Surge suppressors ... ..	85.19
Aluminium ... ..	76.03	Surgical belts and trusses ... ..	90.19
Copper ... ..	74.04	Surgical furniture ... ..	94.02
Iron and steel ... ..	73.12, 15	Surgical instruments and appliances ... ..	90.17
Lead ... ..	78.03	Surgical ligatures and sutures, sterile... ..	30.05
Magnesium ... ..	77.02	Surveying instruments ... ..	90.14
Nickel ... ..	75.03	Suspenders and suspender belts ... ..	61.09
Tin ... ..	80.03	Swaging machines ... ..	84.45
Zinc ... ..	79.03	Swath turners ... ..	84.25
Strip rubber ... ..	40.05, 08, 15	Sweep generators ... ..	90.28, 29
Stroboscopes ... ..	90.27, 29	Sweetbreads ... ..	02.01
Strong-boxes, base metal ... ..	83.03	Sweet corn on the cob, fresh ... ..	10.05
Strong-rooms, linings and doors, base metal... ..	83.03	Sweet corn, other ... ..	21.07
Strontianite ... ..	25.32	Sweetfat ... ..	21.07
Structures and parts thereof, aluminium ... ..	76.08	Sweet potatoes, fresh or dried ... ..	07.06
Structures and parts thereof, iron and steel ... ..	73.21	Sweets, boiled ... ..	17.04
Studs, fastening ... ..	98.01	Swimwear ... ..	60.05, 61.01, 02
Studs, iron or steel ... ..	73.31	Swine ... ..	01.03
Styli, gramophone ... ..	92.13	Swings ... ..	97.08
Stylographic pens and parts ... ..	98.03	Switchboards—	
Styrene butadiene rubber ... ..	40.02	Telephonic ... ..	85.13
Styrene (monomeric) ... ..	29.01	Other ... ..	85.19
Suction hose, rubber ... ..	40.09	Switches and switchgear, electrical ... ..	85.19
Sugar beet and sugar cane ... ..	12.04	Switches, time ... ..	91.06
Sugar boilers ... ..	84.17	Swords ... ..	93.01
Sugar confectionery machinery ... ..	84.30	Synchros... ..	85.01
Sugar making and refining machinery ... ..	84.30	Synchrotrons ... ..	85.22
Sugar(s)—		Synthetic organic dyestuffs ... ..	32.05
Beet and cane, solid ... ..	17.01	Synthetic organic tanning substances ... ..	32.03
Chemically pure ... ..	29.43		
Confectionery, not containing cocoa ... ..	17.04	<b>T</b>	
Flavoured or coloured, not containing cocoa ... ..	17.05	Table cutlery ... ..	82.09, 14
Invert ... ..	17.02, 05	Table glassware... ..	70.13
		Table jelly crystals, powders and squares ... ..	21.07

INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>T</b>		<b>T</b>	
Table lamps, wood ... ..	44.27	Teats, rubber ... ..	40.12
Table linen ... ..	60.05, 62.02	Tedders, hay ... ..	84.25
Table or kitchen utensils (plastic) ... ..	39.07	Tees, golf ... ..	97.06
Tables, billiard and bagatelle ... ..	97.04	Teeth, artificial ... ..	90.19
Tables, furniture ... ..	94.03	Telegraph poles, wood ... ..	44.03
Table ware, ceramic ... ..	69.11, 12	Telemetering instruments and apparatus ... ..	90.28, 29
Tachometers ... ..	90.27, 28, 29	Telephone instruments ... ..	85.13
Tackle, fishing ... ..	97.07	Telephonic and telegraphic apparatus ... ..	85.13
Tacks, iron or steel ... ..	73.31	Teleprinters ... ..	85.13
Tags, indexing, of base metal ... ..	83.05	Telescopes—	
Tailors' dummies ... ..	98.16	Astronomical ... ..	90.06
Talc ... ..	25.27	Refracting ... ..	90.05
Talcum and dusting powders ... ..	33.06	Television—	
Tall oil ... ..	38.05	Camera tubes ... ..	85.21
Tall oil, fatty acid ... ..	15.10	Closed circuit ... ..	85.15
Tallow ... ..	15.02	Picture tubes ... ..	85.21
Tangerines, fresh or dried ... ..	See Fruit, edible	Receiving sets ... ..	85.15
Tanks, aluminium ... ..	76.09, 16	Recorders and reproducers, image and sound, and parts and accessories ... ..	92.11, 13
Tanks (armoured fighting vehicles) and parts ... ..	87.08	Relay links ... ..	85.15
Tanks, copper ... ..	74.09, 19	Transmitting apparatus (excluding cameras) ... ..	85.15
Tanks, water storage, iron or steel ... ..	73.22, 40	Telphers (aerial transporters) ... ..	84.22
Tanning extracts, vegetable ... ..	32.01	Temperature controllers (thermostats, etc.) ... ..	90.24
Tanning, raw vegetable material for ... ..	13.01		28, 29
Tanning substances, synthetic ... ..	32.03	Tendons ... ..	05.06
Tannins (Tannic acids) ... ..	32.02	Tennis requisites, except clothing ... ..	97.06
Tantalum ... ..	81.03	Tents ... ..	62.04
Tantalum ores and concentrates ... ..	26.01	Terminals and terminal strips ... ..	85.19
Tape—		Terpene by-products of essential oils ... ..	33.02
Computer ... ..	92.12	Terry fabrics, woven, of cotton ... ..	55.08
Decks, instrumentation ... ..	85.22	Tetracycline—	
Decks, sound ... ..	92.11	Medicaments ... ..	30.03
Players ... ..	92.11	Other ... ..	29.44
Recorders and reproducers, sound, and parts and accessories ... ..	92.11, 13	Textile machinery, supports, plastic ... ..	39.07
Recorders, instrumentation ... ..	85.22	Textile vegetable fibres ... ..	57.01, 02, 03, 04
Recording ... ..	92.12	Thallium ... ..	81.04
Rubberised textile, insulating or self- adhesive ... ..	59.11	Theatres, travelling ... ..	97.08
Self-adhesive (pressure sensitive), paper- based ... ..	48.07, 15	Theatrical scenery, textile ... ..	59.12
Self-adhesive, of plastics materials ... ..	Ch.39	Theobromine—	
Textile, narrow ... ..	58.05	Medicaments ... ..	30.03
Video ... ..	92.12	Other ... ..	29.42
Tapers ... ..	34.06	Thermionic valves and tubes ... ..	85.21
Tapestries—		Thermistors ... ..	85.19
Cotton ... ..	55.09	Thermo-copying apparatus ... ..	90.10
Hand-made ... ..	58.03	Thermometers ... ..	90.23, 28, 29
Man-made fibres (continuous) ... ..	58.03	Thermostats and thermo-regulators ... ..	90.28, 29
Man-made fibres (discontinuous) ... ..	56.07	Thinners, composite, for varnish etc. ... ..	38.18
Tapioca and substitutes ... ..	19.04	Thiosulphates ... ..	28.37
Tapping machines ... ..	84.45	Thorium ... ..	81.04
Taps, for boilers, pipes, tanks, etc. ... ..	84.61	Thorium compounds ... ..	28.52
Taps, threading ... ..	82.05	Thorium ores and concentrates ... ..	26.01
Tar ... ..	27.06	Thread, finished cotton ... ..	55.05, 06
Tar sands ... ..	27.15	Threading dies and taps ... ..	82.05
Tarpaulins—		Threading machines ... ..	84.45
Plastic (non-woven) ... ..	39.07	Throwing machines, textile ... ..	84.36
Textile ... ..	62.04	Thyme ... ..	09.10
Tartar—cream of ... ..	29.16	Thyratrons ... ..	85.21
Tartaric acid ... ..	29.16	Thyristors ... ..	85.21
Tartrates ... ..	29.16	Tic beans ... ..	07.05
Tassels, textile ... ..	58.07	Ticking, cotton fabric ... ..	55.09
Taximeters ... ..	90.27, 29	Tights ... ..	60.04
Tea ... ..	09.02	Tile-making machinery ... ..	84.56
Tea, extracts, essences and concentrates ... ..	21.02	Tiles—	
Tea, machinery ... ..	84.59	Agglomerated cork ... ..	45.04
		Carpet, felt ... ..	59.02
		Ceiling, plastic ... ..	39.07

INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>T</b>		<b>T</b>	
Tiles— <i>continued</i>		Towels, paper ... ..	48.21
Ceramic—		Towels, sanitary, containing cotton wool ...	59.01
Heat insulating ... ..	69.01	Towels, sanitary, wholly of cellulose wadding	48.21
Refractory ... ..	69.02	Towels, textile ... ..	62.02
Roofing ... ..	69.05	Toys ... ..	Ch.97
Paving, hearth and wall ... ..	69.07, 08	Tracing cloth ... ..	59.07
Flooring, plastic ... ..	39.02	Traction motors, electric ... ..	85.01
Rubber ... ..	40.08	Tractor digger combinations ... ..	84.23
Time recording apparatus ... ..	91.05	Tractor shovels ... ..	84.23
Time switches ... ..	91.06	Tractors—	
Timothy seed ... ..	12.03	Railway station platform type and parts ...	87.07
Tin ... ..	Ch.80	Other, complete ... ..	87.01
Tin waste and scrap ... ..	80.01	Other, parts ... ..	87.06
Tin ores and concentrates ... ..	26.01	Trade lists, printed ... ..	49.11
Tinmens' snips ... ..	82.03	Traffic control equipment ... ..	85.16
Titanates... ..	28.47	Tragacanth, gum ... ..	13.02
Titanium... ..	81.04	Trailers and parts ... ..	87.14
Titanium ores and concentrates ... ..	26.01	Trainers, ground flying ... ..	88.05
Toasters ... ..	85.12	Transfers (decalcomanias) ... ..	49.08
Tobacco—		Transformers, electric ... ..	85.01
Manufactured ... ..	24.02	Transistors ... ..	85.21
Unmanufactured ... ..	24.01	Transmission bands, belts and belting	
Tobacco machinery ... ..	84.59	See Belts and belting	
Tobacco pouches, leather, plastic or textile ...	42.02	Transmission shafts ... ..	84.63
Tobacco-seed oil ... ..	15.07	Transparent wrapping (cellulose) ... ..	39.03
Toffees, not chocolate covered ... ..	17.04	Travel clocks ... ..	91.04
Toilet—		Travel goods, leather, plastic sheeting, textile	
Brushes ... ..	96.02	or paperboard ... ..	42.02
Cases, leather, plastic sheeting or textile ...	42.02	Travel literature ... ..	49.09, 10, 11
Pads and Puffs ... ..	96.05	Travelling rugs ... ..	62.01
Preparations ... ..	33.06	Travelling wave tubes ... ..	85.21
Soap ... ..	34.01	Trays, paper, of base metal ... ..	83.04
Sprays... ..	98.14	Treads, rubber tyre ... ..	40.11
Toluene ... ..	29.01	Trees ... ..	06.02
Toluole ... ..	27.07	Trefoil seed ... ..	12.03
Tomatoes ... ..	See Vegetables, edible	Tricycles, toy ... ..	97.01
Tomato juice (dry weight content under 7%)	20.07	Trimming and cutting machinery for paper or	
Tomato juice (dry weight content 7% or more)	20.02	paperboard... ..	84.33
Tomato pulp, paste and puree ... ..	20.02	Trimming-making machines, textile... ..	84.37
Tongues (meat) ... ..	02.01	Trimnings, textile, ornamental, non-elastic,	
Tonquin (tonka) beans... ..	12.07	in the piece... ..	58.07
Tool boxes, iron or steel ... ..	73.40	Tripolite (not activated) ... ..	25.12
Tool cases, leather, vulcanised fibre, plastic		Trolleys, domestic (furniture) ... ..	94.03
sheeting, textile or paperboard ... ..	42.02	Trolleys, not mechanically propelled, and parts	87.14
Tool handles, wood ... ..	44.25	Trolleys, railway track inspection, mechani-	
Tool sticks (unmounted), of sintered metal		cally propelled ... ..	86.04
carbide ... ..	82.07	Trousers ... ..	61.01, 02
Tool tips and plates (unmounted), of sintered		Trout ... ..	03.01
metal carbide ... ..	82.07	Trucks—	
Tools electric powered, for working in the		Dump ... ..	87.02
hand ... ..	85.05	Fork-lift, and parts ... ..	87.07
Tools, hand—		Hand, not mechanically propelled, and parts	87.14
Agricultural ... ..	82.01	Platform, and parts ... ..	87.07
Interchangeable tools for ... ..	82.05	Railway, mechanically propelled ... ..	86.04
Saws ... ..	82.02	Works and parts ... ..	87.07
Other ... ..	82.03, 04	Trunks and travel cases, iron and steel ...	73.40
Tools, wooden ... ..	44.25	Trunks, travelling (other than metal) ...	42.02
Tooth brushes ... ..	96.02	Tsinglee garden canes ... ..	14.01
Tooth segments, for circular saws ... ..	82.02	Tube forming machines ... ..	84.45
Toothpaste or powder ... ..	33.06	Tube, plastic ... ..	39.02
Torches, hand ... ..	See Lamps, portable, electric	Tubers and tuberous roots ... ..	06.01
Torpedoes ... ..	93.07	Tubes, and fittings, metal—	
Torque wrenches ... ..	82.03	Aluminium ... ..	76.06, 07
Tortoise-shell, unworked ... ..	05.11	Coated or cored with flux material for	
Tortoise-shell, worked ... ..	95.01	soldering, welding, etc., of base metal	83.15
Tow, man-made fibres ... ..	56.02	Copper ... ..	74.07, 08
Towelling, linen (flax) ... ..	54.05		

INDEX

	Chapter or Heading No.		Chapter or Heading No.
<b>T</b>		<b>V</b>	
Tubes— <i>continued</i>		'V' belts, rubber ... ..	40.10
Iron and steel—		Vaccines ... ..	30.02
Fabricated ... ..	73.21	Vacuum cleaners, domestic, electric ... ..	85.06
Other ... ..	73.17, 18	Vacuum flask inner, glass ... ..	70.12
Lead ... ..	78.05	Vacuum flasks ... ..	98.15
Magnesium ... ..	77.02	Vacuum pumps (not of glass) ... ..	84.11
Nickel ... ..	75.04	Valve-making machinery ... ..	84.57
Tin ... ..	80.05	Valves—	
Zinc ... ..	79.04	For boilers, pipes, tanks, etc. ... ..	84.61
Tubes, other kinds—		Inlet and exhaust, for internal combustion piston engines ... ..	84.06
Ebonite ... ..	40.15	Pharmaceutical, of rubber ... ..	40.12
Inner, rubber ... ..	40.11	Thermionic ... ..	85.21
Radio and television ... ..	85.21	Vanadium ... ..	81.04
Thermionic, cathode, etc. ... ..	85.21	Vanadium oxides ... ..	29.28
Tubing, flexible, base metal ... ..	83.08	Vanilla ... ..	09.05
Tubs, wood ... ..	44.22	Vans, luggage, railway, not mechanically propelled ... ..	86.05
Tufts, prepared, for broom or brush making	96.03	Vans, railway, mechanically propelled ... ..	86.04
Tugs ... ..	89.02	Vans, wagons and trucks, goods, railway and tramway ... ..	86.07
Tulle ... ..	58.08, 09	Varnishes (including edible varnishes) ... ..	32.09
Tulle-making machines ... ..	84.37	Vats, including fermenting vats without mech- anical or cooling equipment—	
Tumbler dryers ... ..	84.40	Aluminium ... ..	76.09, 16
Tuna, canned ... ..	16.04	Copper ... ..	74.09, 19
Tung nuts ... ..	12.01	Iron or steel ... ..	73.22, 40
Tung oil ... ..	15.07	Wood ... ..	44.22
Tungstates ... ..	28.47	Veal, fresh, chilled, frozen ... ..	02.01
Tungsten ... ..	81.01	Veal, prepared or preserved (including jellied veal) ... ..	16.02
Tungsten ores and concentrates ... ..	26.01	Veal, salted, in brine, dried or smoked ... ..	02.06
Tuning indicators ... ..	85.21	Vegetable materials—	
Tuning forks ... ..	92.10	Alkaloids (medicaments) ... ..	30.03
Tunny fish ... ..	03.01	For brush making ... ..	14.03
Turbines, gas ... ..	84.08	For carving, unworked ... ..	14.04
Turbines, steam ... ..	84.05	For carving, worked ... ..	95.06
Turbines, water ... ..	84.07	For dyeing or tanning ... ..	13.01
Turkey meat, prepared or preserved ... ..	16.02	For plaiting ... ..	14.01
Turkeys, dead ... ..	02.02	For stuffing ... ..	14.02
Turkeys, live ... ..	01.05	Saps and extracts ... ..	13.03
Turning machines (lathes) ... ..	84.45	Vegetable pitch ... ..	38.10
Turpentine ... ..	38.07	Vegetable textile fibres ... ..	57.01, 02, 03, 04
Tweezers ... ..	82.03	Vegetables, edible—	
Twine, scrap or worn out ... ..	63.02	Dried ... ..	07.04, 05, 06
Twine, textile ... ..	59.04	Flour, meal and flakes of ... ..	11.03, 05, 06
Twist drills ... ..	82.05	Fresh ... ..	07.01, 06
Twisting machines, textile ... ..	84.36	Frozen ... ..	07.02
Typescripts ... ..	49.06	Juices (excluding tomato juice of a dry weight content of 7% or more) ... ..	20.07
Typesetting machinery ... ..	84.34	Prepared or preserved by vinegar or acetic acid ... ..	20.01
Typewriter ribbons ... ..	98.08	Provisionally preserved ... ..	07.03
Typewriters, electric and non-electric ... ..	84.51	Otherwise prepared or preserved ... ..	20.02
Tyre cord fabric, man-made fibres (continuous)	51.04	Vehicles, armoured fighting, and parts ... ..	87.08
Tyre levers ... ..	82.04	Vehicles, tanks (armoured fighting) and parts	87.08
Tyre-making machinery ... ..	84.59	Velveteen ... ..	58.04
Tyre moulds ... ..	84.60	Vending machines, automatic ... ..	84.58
Tyre repair materials, rubber (camel back) ... ..	40.06	Veneer sheets, wood ... ..	44.14
Tyre yarn, man-made fibres (continuous) ... ..	51.01	Veneered particle board ... ..	44.15
Tyres, rubber ... ..	40.11	Ventilation and coal covers, iron or steel ... ..	73.40
<b>U</b>		Vermicelli ... ..	19.03
Ultramarine blue ... ..	32.07	Vermiculite ... ..	25.32
Ultra-violet lamps ... ..	85.20	Vermouths ... ..	22.06
Umbrellas and parts ... ..	66.01, 03	Vertical boilers ... ..	84.01
Unit construction machines ... ..	84.45	Vertical boring and turning mills (lathes) ... ..	84.45
Unsaturated polyesters ... ..	39.01	Vessels, hop decoction ... ..	84.17
Uranium and its compounds—			
Depleted in U.235 ... ..	28.52, 81.04		
Other ... ..	28.50		
Urea ... ..	31.02, 05		

INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>V</b>		<b>W</b>	
Vetches ... ..	12.10	Water heaters, domestic, instantaneous or storage, non-electric ... ..	84.17
Veterinary furniture ... ..	94.02	Water heaters, electric, instantaneous or storage ... ..	85.12
Veterinary instruments and appliances ... ..	90.17	Water tube boilers ... ..	84.01
Vices ... ..	82.04	Water proofing additives for cement ... ..	38.19
Video-recorders ... ..	92.11	Wattle bark extract ... ..	32.01
Video tape ... ..	92.12	Wattmeters ... ..	90.28, 29
Vine-tie grass ... ..	14.05	Wax—	
Vinegar (including substitutes) ... ..	22.10	Insect ... ..	15.15
Vinyl acetate monomer ... ..	29.14	Moulded or carved ... ..	95.08
Vinyl wall coverings (paper backed) ... ..	39.02	Sealing ... ..	98.09
Viscosity improvers ... ..	38.14	Vegetable ... ..	15.16
Viscometers ... ..	90.25, 28	Waxes, artificial ... ..	34.04
Vitamin supplements for animal feeding ... ..	23.07	Waxes, dental ... ..	34.07
Vitamins—		Waxes, mineral ... ..	27.13
Medicaments ... ..	30.03	Waxes, prepared ... ..	34.04
Other ... ..	29.38	W.C. seats, plastic ... ..	39.07
Vodka ... ..	22.09	Weapons (armaments) ... ..	Ch.93
Voltage regulators, automatic ... ..	90.28, 29	Weapons (guided missiles) ... ..	93.07
Voltmeters ... ..	90.28, 29	Weaving machines ... ..	84.37
Vulcanised fibre ... ..	39.03	Webbing, textile, narrow woven, non-elastic ... ..	58.05
Vulcanite ... ..	40.15	Wedges, timber ... ..	82.01
<b>W</b>		Weed-killers (herbicides) ... ..	38.11
Wadding, cellulose ... ..	48.01	Weft winding machines ... ..	84.36
Wadding, pharmaceutical ... ..	30.04	Weighing machinery, including weights ... ..	84.20
Wadding, textile ... ..	59.01	Welding appliances, gas operated ... ..	84.50
Wafers (edible) ... ..	19.06, 08	Welding electrodes of base metal, coated or cored with flux material, of base metal ... ..	83.15
Waistcoats ... ..	60.05, 61.01	Welding flux, etc. ... ..	38.13
Walking sticks and parts ... ..	66.02, 03	Welding machines and apparatus, electric ... ..	85.11
Wall coverings—		Well-drilling machinery ... ..	84.23
Hessian (paper-backed) ... ..	57.10	Wellingtons ... ..	64.01
Linen (paper-backed) ... ..	54.05	Welt hooks, textile ... ..	84.38
Vinyl (paper-backed) ... ..	39.02	Wetting out agents ... ..	34.02
Wool (paper-backed) ... ..	48.07	Wheat oil ... ..	15.04, 08, 12
Wallets, leather, plastic or textile ... ..	42.02	Whalebone ... ..	05.09
Wallpaper ... ..	48.11	Whalemeat ... ..	02.04
Wallpaper base ... ..	48.01	Whalemeat extract ... ..	16.03
Walnuts, fresh or dried ... ..	08.05	Wheat ... ..	10.01, 11.01, 02
Warp drawing, sizing and tying machines ... ..	84.37	Wheat gluten ... ..	11.09
Warping (textile) machines ... ..	84.37	Wheeled toys ... ..	97.01
Warships ... ..	89.01	Wheels ... ..	03.03, 16.05
Wash basins, ceramic ... ..	69.10	Whetstones ... ..	68.05
Wash basins, plastic ... ..	39.07	Whey ... ..	04.02
Washers, copper ... ..	74.15	Whips ... ..	66.02
Washers, iron or steel ... ..	73.32	Whisky ... ..	22.09
Washing machines, laundry and textile ... ..	84.40	Whistles ... ..	92.08
Washing machines, mineral ... ..	84.56	White chocolate ... ..	07.04
Washing preparations ... ..	34.02	White lead (lead carbonate, basic) ... ..	28.42
Waste—		White lead paste ... ..	32.09
Cork ... ..	45.01	Whitewash brushes ... ..	96.02
Horsehair ... ..	05.02	Whiting ... ..	03.01
Metal ... ..	See under constituent metal	Whiting (chalk) ... ..	25.08
Paper and paperboard ... ..	47.02	Wicks sulphur-treated ... ..	38.11
Silk ... ..	50.03	Wicks, textile ... ..	59.14
Wool or other animal hair ... ..	53.03, 04	Wickerwork articles, excluding furniture ... ..	46.03
Waste heat boilers ... ..	84.01	Wigs ... ..	67.04
Watch—		Willow, for basket-making ... ..	14.01
Cases, and parts of watch cases ... ..	91.09	Winches ... ..	84.22
Glasses, plastic ... ..	39.07	Wind musical instruments ... ..	92.03, 04, 05
Glasses, other ... ..	70.15	Winders, mining machinery ... ..	84.22
Movements ... ..	91.07	Winding machines, textile ... ..	84.36
Parts ... ..	91.11	Winding wires and strip, electric, insulated ... ..	85.23
Straps, textile, woven ... ..	62.05	Window frames, wood ... ..	44.23
Watches ... ..	91.01	Windows and window frames, aluminium ... ..	76.08
Water filters, softeners and purification equipment ... ..	84.18	Windows and window frames, iron or steel ... ..	73.21
Water gas generators ... ..	84.03		

INDEX

	Chapter or Heading No.		Chapter or Heading No.
<b>W</b>		<b>W</b>	
Windscreen wipers, electric ... ..	85.09	Wood— <i>continued</i>	
Wine—		Sawn lengthwise, sliced or peeled ... ..	44.05, 14
British ... ..	22.07	Tar or naphtha ... ..	38.09
Other ... ..	22.05, 06, 07	Tools ... ..	44.25
Wine lees ... ..	23.05	Waste ... ..	44.01
Wine making machinery ... ..	84.27	Wool ... ..	44.12
Winkles ... ..	03.03, 16.05	Wood screws, iron or steel ... ..	73.32
Winnowing machines ... ..	84.25	Wood-working machinery ... ..	84.47
Wire—		Wool, glass ... ..	70.20
Aluminium ... ..	76.02	Wool grease ... ..	15.05, 08, 12
Barbed wire, iron or steel ... ..	73.26	Wool, iron or steel ... ..	73.39
Cable, cordage or rope, aluminium ... ..	76.12	Wool, mineral ... ..	68.07
Cable, cordage or rope, copper ... ..	74.10	Wool, sheep's or lambs'—	
Cable, cordage, rope or slings, iron or steel ... ..	73.25	Carded or combed ... ..	53.05
Cloth, fabric, gauze, mesh, screening, sieving and woven, of iron or steel ... ..	73.27	Fabrics, woven ... ..	53.11
Cloth, gauze, netting etc., aluminium ... ..	76.13	Noils ... ..	53.03
Cloth, gauze, netting etc., copper ... ..	74.11	Not carded or combed ... ..	53.01
Coated or cored with flux material, for soldering, welding, etc., of base metal... ..	83.15	Rags, pulled or garnetted ... ..	53.04
Copper ... ..	74.03	Tops ... ..	53.05
Electric insulated ... ..	85.23	Waste ... ..	53.03, 04
Fencing, grill, netting, of iron or steel ... ..	73.27	Yarn ... ..	53.06, 07, 10
Fencing, iron or steel ... ..	73.26	Wool, wood ... ..	44.12
Lead ... ..	78.02	Woollen fabrics, woven ... ..	53.11
Magnesium ... ..	77.02	Works trucks and parts ... ..	87.07
Nails, tacks and staples, of copper ... ..	74.14	Workshops, mobile ... ..	87.03
Nails, tacks and staples, of iron or steel (except copper-headed) ... ..	73.31	Workshops, railway vehicle ... ..	86.06
Nickel ... ..	75.02	Worsted fabrics, woven ... ..	53.11
Single, not insulated, iron or steel ... ..	73.14, 15	Wrapping machines ... ..	84.19
Stranded, aluminium ... ..	76.12	Wrenches, tap ... ..	82.04
Stranded, copper ... ..	74.10	Wrenches, other ... ..	82.03
Stranded, iron or steel ... ..	73.25	Wringers, laundering ... ..	84.40
Telecommunication, insulated ... ..	84.23		
Tin ... ..	80.02	<b>X</b>	
Winding, electric, insulated... ..	85.23	X-ray apparatus and appliances ... ..	90.20
Zinc ... ..	79.02	X-ray film ... ..	37.01
Wire braided hose, rubber ... ..	40.09	X-ray tubes ... ..	90.20
Wire-drawing machines ... ..	84.45	Xylenes ... ..	29.01
Wire-working machines ... ..	84.45	Xylenols ... ..	27.07, 29.06
Wire-working machinery ... ..	84.59	Xyloles ... ..	27.07
Wolframite ... ..	26.01	Xylophones ... ..	92.06
Wood—		<b>Y</b>	
Blockboard ... ..	44.15	Yarn—	
Builders' carpentry and joinery ... ..	44.23	Animal hair, other than sheep's or lambs' ... ..	53.08, 09, 10
Cellular panels ... ..	44.16	Cheville ... ..	58.07
Charcoal ... ..	44.02	Cotton ... ..	55.05, 06
Chipboard ... ..	44.18	Flax (linen) ... ..	54.03, 04
Chips ... ..	44.09	Gimped ... ..	58.07
Creosote ... ..	38.09	Glass fibre ... ..	70.20
Drawn ... ..	44.11	Man-made fibres (continuous) monofil ... ..	51.02
Flour ... ..	44.12	Man-made fibres (continuous), not put up for retail sale ... ..	51.01
Fuel ... ..	44.01	Man-made fibres (continuous), put up for retail sale ... ..	51.03
Furniture ... ..	94.01–94.03	Man-made fibres (discontinuous), not put up for retail sale ... ..	56.05
Gun stock blocks ... ..	93.06	Man-made fibres (discontinuous), put up for retail sale ... ..	56.06
Half-squared ... ..	44.04	Metalised textile ... ..	52.01
Household utensils ... ..	44.24	Paper ... ..	57.08
"Improved", in sheets, blocks or the like... ..	44.17	Sheep's or lambs' wool ... ..	53.06, 07, 10
In the rough ... ..	44.03	Silk ... ..	50.04–50.07
Marquetry ... ..	44.15	Yeast extracts ... ..	21.07
Paving blocks ... ..	44.06	Yeasts, natural ... ..	21.06
Planed or dressed ... ..	44.13	Yoghourt ... ..	04.01, 04.02
Ply ... ..	44.15	Yoghourt, with added flavouring or fruit ... ..	21.07
Pulp ... ..	47.01	Yolk, egg ... ..	04.05
Reconstituted, in sheets, blocks or the like ... ..	44.18		
Roughly squared ... ..	44.04		

INDEX

	<i>Chapter or Heading No.</i>		<i>Chapter or Heading No.</i>
<b>Y</b>			
Yttrium ... ..	28.05	Zinc oxide paste ... ..	32.09
Yttrium compounds ... ..	28.52	Zinc waste and scrap ... ..	79.01
<b>Z</b>			
Zinc buildings components ... ..	79.05	Zincates ... ..	28.47
Zinc, including alloys ... ..	Ch.79	Zipp fasteners ... ..	98.02
Zinc ores and concentrates ... ..	26.01	Zirconates ... ..	28.47
		Zirconium ... ..	81.04
		Zirconium ores and concentrates ... ..	26.01