

THE IMPORT DUTIES (DEVELOPING COUNTRIES) (BAILIWICK OF GUERNSEY) ORDER, 1974

The Board of Administration, in pursuance of the powers conferred upon it by sections two, seven and nine 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 Import Duties (Developing Countries) (Bailiwick of Guernsey) Order, 1971, as amended (a) is hereby further amended as follows:-

- (a) paragraph 2 thereof is revoked and the following paragraph is substituted therefor -

- "2. Up to and including 31 December, 1974, any import duty for the time being chargeable on goods of any heading or subheading of the Second Schedule to the Import Duties (Bailiwick of Guernsey) (No. 64) Order, 1973 as amended (b), specified in the first column of the Second Schedule to this Order which are goods of a country named in Part I of the First Schedule to this Order shall be chargeable at the rate specified in relation to that heading or subheading in the third column of the Second Schedule hereto:

Provided that -

- (i) where a rate of duty shown in the Second Schedule hereto is prefixed by a key letter or key letters, the rate of duty shown shall be applicable only to goods of those countries named in the First Schedule hereto which bear the corresponding key letters;

- (ii) the rates of duty chargeable under this Order shall be applied within the framework of tariff quotas, ceilings and maximum amounts as laid down in Community Regulations, the full rates of duty being re-introduced when such quantitative limitations have been reached."

- (b) the First and Second Schedules thereto are revoked and the First and Second Schedules to this Order are substituted therefor.

2.
 - (1) This Order may be cited as The Import Duties (Developing Countries) (Bailiwick of Guernsey) Order, 1974.
 - (2) The Interpretation (Guernsey) Law, 1948, shall apply to the interpretation of this Order as it applies to the interpretation of a Guernsey enactment
 - (3) This Order shall be deemed to have come into force on the first day of January, nineteen hundred and seventy-four.

dated this second day of July, nineteen hundred and seventy-four.

(SIGNED) (J G DOREY)

J G Dorey
President of the Board of Administration
for and on behalf of the Board

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- (a) S.I. 1971 No. 69, S.I. 1972 No. 56
 - (b) S.I. 1973 No. 55, S.I. 1974 No. 12

FIRST SCHEDULE
DEVELOPING COUNTRIES TO WHICH ORDER APPLIES
PART I
INDEPENDENT COUNTRIES

<i>Country</i>	<i>Key</i>	<i>Country</i>	<i>Key</i>
Afghanistan	F	Malaysia	F
Algeria	A	Maldives Islands	A
Argentina	F	Mali	D
Bahamas, The	D	Mauritania	D
Bahrain	A	Mauritius	D
Bangladesh	F	Mexico	F
Barbados	D	Morocco	A
Bhutan	C	Nauru	A
Bolivia	A	Nepal	A
Botswana	D	Nicaragua	A
Brazil	A	Niger	D
Burma	A	Nigeria, Federal Republic of	D
Burundi	D	Oman	C
Cameroon	D	Pakistan	F
Central African Republic	D	Panama	A
Chad	D	Paraguay	A
Chile	A	Peru	A
Colombia	F	Philippines	F
Congo (Peoples Republic)	D	Qatar	A
Costa Rica	A	Romania	R
Cuba	C	Rwanda	D
Cyprus	D	Saudi Arabia	A
Dahomey	D	Senegal	D
Dominican Republic	A	Sierra Leone	D
Ecuador	A	Singapore	A
Egypt, Arab Republic of	F	Somali Democratic Republic	D
El Salvador	F	Sri Lanka	A
Equatorial Guinea	A	Sudan	A
Ethiopia	A	Swaziland	D
Fiji	D	Syria	A
Gabon	D	Tanzania	D
Gambia, The	D	Thailand	F
Ghana	D	Togo	D
Guatemala	A	Tonga	D
Guinea	A	Trinidad and Tobago	D
Guyana	D	Tunisia	A
Haiti	A	Uganda	D
Honduras	A	United Arab Emirates:	A
India	F	Abu Dhabi	A
Indonesia	F	Aiman	A
Iran	A	Dubai	A
Iraq	A	Fujairah	A
Ivory Coast	D	Ras al Khaimah	A
Jamaica	K	Sharjah	A
Jordan	A	Umm al Qaiwain	A
Kenya	D	Upper Volta	D
Khmer Republic	A	Uruguay	A
Korea, Republic of	F	Venezuela	A
Kuwait	A	Viet-Nam, Republic of	A
Laos	A	Western Samoa	D
Lebanon	A	Yemen Arab Republic	A
Lesotho	D	Yemen, Peoples Democratic Republic of	A
Liberia	A	Yugoslavia	F
Libyan Arab Republic	A	Zaire, Republic of	D
Malagasy Republic	D	Zambia	D
Malawi	D		

DEPENDENT TERRITORIES, ASSOCIATED STATES AND STATES WHOSE
EXTERNAL RELATIONS ARE CONDUCTED BY THIRD COUNTRIES

<i>Country</i>	<i>Key</i>	<i>Country</i>	<i>Key</i>
Afars and Issas (Territory of the)	E	Mozambique	B
Angola (inc. Cabinda)	B	Netherlands Antilles	E
Antigua	E	New Caledonia and Dependencies	E
Australian Antarctic Territory	B	Norfolk Island	B
Belize (formerly British Honduras)	E	Pacific Islands administered by the	B
Bermuda	E	United States of America (Guam,	
British Antarctic Territory	E	American Samoa (comprising Swain	
British Indian Ocean Territory	F	Island.) Midway Islands, Johnston	
(comprising the Chagos Archipelago,		Island, Sand Island and Wake Island.	
Aldabra, Farquhar and Desroches).		The following mandated islands: the	
British Oceania	E	Carolines, the Marianas, and the	
(comprising British Solomon		Marshall Islands)	
Islands Protectorate, Gilbert and		Papua New Guinea	E
Ellice Islands Colony, New Hebrides		Portuguese Guinea	B
(Condominium, Pitcairn Island)		Portuguese Timor	B
Brunei	E	St. Christopher - Nevis - Anguilla	E
Cape Verde Islands	B	St. Helena (with Ascension, Gough	E
Cayman Islands and Dependencies	E	Island and Tristan da Cunha)	
Christmas Island	B	St. Lucia	E
Cocos (Keeling) Islands	B	St. Pierre and Miquelon	E
Comoro Archipelago	E	St. Vincent	E
Corn Islands and Swan Islands	B	Sao Tome and Principe	B
Dominica	E	Seychelles (inc. Amirantes)	E
Falkland Islands and Dependencies	E	Sikkim	H
French Polynesia	E	Spanish territory in Africa	B
French Southern and Antarctic Territories	E	Surinam	E
Gibraltar	B	Territories for which New Zealand is	B
Grenada	E	responsible (Cook Islands, Niue	
Heard Island and McDonald Islands	B	Island, Tokelau Islands, Ross Dependency)	
Hong Kong	B	Turks and Caicos Islands	E
Macao	B	Virgin Islands (British)	E
Montserrat	E	Virgin Islands (USA)	B
		Wallis and Futuna Islands	E

PART 11

PORTS OF CONSIGNMENT FOR GOODS OF CERTAIN DEVELOPING COUNTRIES

<i>Country of Origin</i>	<i>Port of Consignment</i>
The Kingdom of Afghanistan	Karachi, Bandar Abbas
The Republic of Bolivia	Arica and Antofagasta (Chile), Matarani and Mollendo, Rosario (Argentina).
The Republic of Botswana	Cape Town, Durban and Port Elizabeth, Beira and Lourenço Marques
The Republic of Burundi	Dar-es-Salaam
The Central African Republic	Pointe Noire
The Republic of Chad	Lagos, Port Sudan, Point Noire
The Kingdom of Laos	Bangkok
The Kingdom of Lesotho	Durban, Port Elizabeth
The Republic of Malawi	Beira, Lourenço Marques, Nacala
The Republic of Mali	Dakar, Abidjan
The Kingdom of Nepal	Calcutta
The Republic of Niger	Contonou, Abidjan, Lagos
The Republic of Paraguay	Buenos Aires, Paranagua, Antofagasta (Chile)
The Republic of Rwanda	Mombasa, Dar-es-Salaam
The Kingdom of Swaziland	Lourenço Marques
The Republic of Uganda	Mombasa
The Republic of Upper Volta	Abidjan
The Republic of Zambia	Lobito, Beira, Dar-es-Salaam, Lourenço Marques

SECOND SCHEDULE

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
02.01 A.III.b)	...	Free
02.04 ex B.	Frozen game unskinned	Free
ex C.I.	Frogs' legs	2%
02.06 A	...	DEK Free
C.I.a)	...	DEK Free *
ex C.I.b)	Offals other than sweetbreads and tongues	DEK Free
ex C.II.	Other than edible offals: meat of mutton and lamb	DEK Free
03.03 A.IV.a)	...	3.2%
05.03 B.	...	Free
05.07 A.II.	...	Free
B.	...	Free
05.08 B.	...	ABF } Free DEK }
05.15 A.I.	...	Free
ex 07.03 D.	Cucumbers	DEK Free
ex E.	Vegetables other than cauliflowers and sweet peppers	DEK Free
F.	...	DEK Free
07.04 B.I.	...	ABCFHR 2% DEK Free
B.III.	...	DEK Free
ex B.V.a)1	Mushrooms of this sub-heading	ABCDEFHK 2.6%
B.V.a)2	...	ABF 3.2% DEK Free
ex B.V.b)	Mushrooms of this sub-heading	ABCDEFHK 2.6%
ex B.V.b)	Other than asparagus; 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	DEK Free
ex 07.05 A.I.	Chick peas; beans	DEK Free
A.II.	...	DEK Free
A.III.	...	DEK Free
ex B.I.	Chick peas; beans	DEK Free
B.II.	...	DEK Free
B.III.	...	DEK Free

* These goods may be liable to Agricultural Levy or other C.A.P. charges.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
ex 07.06 B.	Dried, other than sago pith	DEK Free
08.01 B.II.	...	DEK Free
ex C.	Dried	DEK Free
ex D.	Dried	DEK Free
ex E.	Dried, other than whole	Free
ex F.	Dried	ABF 1% } DEK Free }
ex G.	Dried, other than whole	ABF } Free DEK }
ex H.	Dried	DEK Free
08.02 A.II.a)2	...	ABF 3% } * DEK Free }
A.II.b)2	...	ABF 4% } * DEK Free }
B.II.	...	ABF 4% } * DEK Free }
C.II.	...	ABF 1.6% } * DEK Free }
D.II.	...	ABF 1.2% } DEK Free }
E.II.	...	ABF 3.2% } DEK Free }
08.03 B.	...	ABF 2% } DEK Free }
08.04 B.I.a)	...	ABF 1.2% } DEK Free }
B.II.a)	...	ABF 1.2% } DEK Free }
08.05 D.	...	Free
E.	...	Free
F.	...	Free
ex G.	Goods of this sub-heading other than hazelnuts	Free
08.10	Quinces	2.4%
ex B.	Dates, bananas, coconuts, Brazil nuts, <u>cashew nuts</u> , avocados, mangoes, guavas, mangosteens, grapefruit, pomelos, whortleberries, bilberries and blackberries	3.2%
08.11 A.	...	ABF 3.2% } DEK Free }
B.III.	...	ABF 3.2% } DEK Free }
B.IV.b)	...	ABF 3.2% } DEK Free }
C.	...	ABCFHR 0.6% } DEK Free }
D.II.	Nuts of this sub-heading other than coconuts, Brazil nuts and cashew nuts Bilberries (including whortleberries), coconuts, Brazil nuts and cashew nuts of this subheading	DEK Free ABCFHR 1.2% } DEK Free }
ex D.IV.a)	Grapefruit of this sub-heading	1.2%
D.IV.c)2	...	ABF 2.2% } DEK Free }

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GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
08.11	Blackberries of this sub-heading	1.2%
ex D.VI		ABCFHR 1.6%
	Quinces of this sub-heading	DEK Free
D.VII.	Dates, bananas, avocados, mangoes, guavas and mangosteens of this sub-heading	ABCFHR 1.2%
		DEK Free
	Other fruit of this sub-heading	ABF 2.2%
		DEK Free
08.12	...	ABF 1.4%
A.	...	DEK Free
F	...	Free
F.I.b1	...	ABF 1.6%
	...	DEK Free
F.II.b)	...	ABF 2.4%
	...	DEK Free
G.II.	Dried tamarinds, (pods, pulp)	Free
	Goods of this sub-heading other than dried tamarinds, (pods, pulp)	ABF 1.2%
		DEK Free
08.13	...	Free
09.01	...	DEK Free
A.II.a)	...	DEK Free
A.II.b)	...	DEK Free
ex C.	Coffee and chicory, roasted and ground, mixed but without other ingredients	DEK Free
09.02	...	Free
A.	...	Free
09.09	...	Free
A.III.b)2	...	Free
ex 09.10	Thyme, ground	DEK Free
A.II.	...	DEK Free
ex B.	Bay leaves other than unground	DEK Free
ex C.I.	Other than stigmas and styles, dried	DEK Free
C.II.	...	DEK Free
F.I.	...	DEK Free
F.II.b)	...	DEK Free
11.03	...	ABCFHR 2.8%
	...	DEK Free
11.04	...	ABCFHR 4%
A.	...	DEK Free
B.	Flours of chestnuts	ABCFHR 4%
	Goods of this sub-heading other than flours of chestnuts	DEK Free
		ABCFHR 2.8%
		DEK Free
11.08	...	DEK Free
B.	...	DEK Free
12.02	...	DEK Free *
A.	...	DEK Free
12.05	...	DEK Free
12.07	...	Free
B.	...	Free

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GENERALISED SYSTEM OF PREFERENCES

Heading		Description of goods where part only of heading/sub-heading is covered	GSP Rate
12.08	B.I.	... ..	Free
	C.	... ..	Free
13.02	A.	... ..	Free
13.03	A.III.	... ..	Free
	A.IV.	... ..	Free
	A.V.	... ..	ABCFHR 1.2% DEK Free
	A.VII.	... ..	Free
	A.VIIIa)	... ..	Free
	ex B.I.	Pectic substances and pectinates	ABF 4.8% DEK Free
	ex B.I.	Other	DEK Free
	ex B.II.	Pectic substances and pectinates	ABF 2.8% DEK Free
	ex B.II.	Other	DEK Free
	C.I.	... ..	Free
	C.II.	... ..	Free
14.01	A.II.	... ..	Free
	B.	... ..	Free
15.03	A.II.	... ..	2%
	B.	... ..	Free
	C.	... ..	2.8%
15.04	A.I.	... ..	1.2% *
15.05	A.	... ..	Free
	B.	... ..	1.6%
15.06		... ..	Free
15.07	B.	... ..	0.4% *
	ex D.I.a)3	Other than groundnut oil, linseed oil, palm kernel oil, sunflower seed oil and colza oil	1% *
15.09		... ..	1.6%
15.10	A.	ABCFHR 1.6% DEK Free
	B.	DEK Free
	C.	Free
	D.	DEK Free
15.11	A.	Free
	B.	ABCFHR 1.2% DEK Free

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GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
15.12 A.	...	6.4% *
B.	...	4.8% *
15.13	...	DEK Free *
15.14	...	Free
15.15 B.	...	Free
15.16 B.	...	Free
15.17 B.	...	Free *
16.02 A.I.	...	ABCFHR 5.6% DEK Free
B.II.a)	Prepared or preserved game or game offal not in airtight containers, and pastes thereof whether or not canned Prepared or preserved rabbit or rabbit offal not in airtight containers, and pastes thereof whether or not canned	ABCFHR 4% DEK Free ABCFHR 5.6% DEK Free
ex B.II.b)	Prepared or preserved game or game offal in airtight containers Prepared or preserved rabbit or rabbit offal in airtight containers	4.8% 5.6%
ex B.II.b)	Prepared or preserved game or game offal not in airtight containers, and pastes thereof whether or not canned Prepared or preserved rabbit or rabbit offal not in airtight containers, and pastes thereof whether or not canned	ABCFHR 4% DEK Free ABCFHR 5.6% DEK Free
B.III.b) 1aa)	...	ABF 10.4% DEK Free
ex B.III.b) 1bb)	Prepared or preserved bovine tongues	3.6%
ex B.III.b) 1bb) 22	Other than in airtight containers	DEK Free
B.III.b) 2aa) 11	...	ABCFHR 7.2% DEK Free
ex B.III.b) 2aa) 22	In airtight containers	7.2%
ex B.III.b) 2aa) 22	Other	ABCFHR 7.2% DEK Free
B.III.b) 2bb) 11	...	ABCFHR 7.2% DEK Free
ex B.III.b) 2bb) 22	In airtight containers	7.2%
ex B.III.b) 2bb) 22	Other	ABCFHR 7.2% DEK Free
16.03		
ex B.	Meat extracts and meat juices derived wholly or in part from beef or veal	1.2%
ex B.	Other	ABCFHR 1.2% DEK Free
ex C.	Meat extracts and meat juices derived wholly or in part from beef or veal	4.8%
ex C.	Other	ABCFHR 4.8% DEK Free

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GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
16.04	A.I.	ABC FHR 6% DEK Free
	A.II.	ABC FHR 9.6% DEK Free
	ex B.	Roes ABC FHR 3.2% DEK Free
	ex B.	Other 3.2%
	ex C.II.	Roes DEK Free
	ex E.	Tuna, canned DEK 4%
	ex E.	Roes DEK Free
	ex F.	Bonito, canned ABC FHR 8.4% DEK 4%
	ex F.	Roes DEK Free
	ex F.	Mackerel 8.4%
	G.I.	5.6%
	ex G.II.	Roes ABC FHR 5.6% DEK Free
	ex G.II.	Other 5.6%
16.05	A.	4%
	ex B.	Goods of this sub-heading other than shrimps of the "Crangon sp.p" type and snails 3.2%
17.04	A.	ABC FHR 5.2% } * DEK Free
	B.	ABC FHR 1.6% + (VC with max 7.6%) } * DEK Free
	C.	ABC FHR 2.6% + (VC with max 8.2% + ads) } * DEK Free
	D.	ABC FHR 4% + (VC with max 6.8% + ads) } * DEK Free
18.04		3.2% †
18.06	A.	ABC FHR 2.8% } * DEK Free
	B.I.	ABF 4.8% } * DEK Free
	B.II.	ABF 4.8% } * DEK Free
	C.	DEK Free *
	D.I.a)	DEK Free *
	D.I.b)	DEK Free *
	D.II.a)1	DEK Free *
	D.II.a)2	DEK Free *
	D.II.b)1	DEK Free *

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† Subject to Tariff Quota limitation

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
18.06	D.II.b) 2aa)	DEK Free *
	D.II.b) 2bb)	DEK Free *
	D.II.c)1	DEK Free *
	D.II.c)2	DEK Free *
19.01		DEK Free *
19.02		ABCFHR 2.2% } * DEK Free }
19.03		DEK Free *
ex 19.04	Tapioca, excluding tapioca substitutes obtained from potato starch	2.8% *
19.05		ABCFHR 1.6% } * DEK Free }
19.06		ABCFHR 1.4% } * DEK Free }
19.07	A.	ABCFHR 1.8% + (VC with max 7.8% + ads) } * DEK Free }
	B.	ABCFHR 1.2% + (VC with max 6.8% + ads) } *
	C.	ABCFHR 2.8% } * DEK Free }
	D.	ABCFHR 2.8% } * DEK Free }
19.08	A.	ABCFHR 2.6% } * DEK Free }
	B.	DEK Free *
20.01	ex B.	Beetroot, cauliflowers and onions
	ex B.	Gherkins, cucumbers, mixed pickles and sweet peppers Goods of this sub-heading other than gherkins, cucumbers, mixed pickles, sweet peppers, beetroot, cauliflowers and onions
		3.6% DEK Free ABCFHR 3.6% DEK Free
20.02	B.	ABF 3.6% DEK Free
	C.I.	DEK Free
	C.II.a)2	ABF 3.6% DEK Free
	C.II.b)	DEK Free
	E.	ABCFHR 3.2% DEK Free
	F.I.	ABCFHR 3.2% DEK Free
	F.II.	DEK Free
	G.II.a)2	ABF 4.8% DEK Free

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GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate	
20.02	ex G.II.b)2	Other than broad, kidney and runner beans	DEK Free
	H.I.a)2	...	ABF 4.4% DEK Free
	H.I.d)	...	ABF 4.4% DEK Free
	ex H.II.c)	Other than potato crisps, broad, kidney and runner beans, 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 asparagus, mushrooms or peas	ABF 4.4% DEK Free
20.03	ex A.II.	The following fruits falling within this sub-heading: dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens	3.2% *
	ex B.II.	The following fruits falling within this sub-heading: dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens	3.2%
20.04	A.	...	ABF } Free DEK }
	B.I.a)	...	ABF 5% } * DEK Free }
	B.I.c)	The following fruits falling within this sub-heading: dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens Goods of this sub-heading other than: dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens	ABCFHR 3% } * DEK Free } ABF 5% } * DEK Free }
	B.II.a)	...	ABF 5% DEK Free
	B.II.c)	The following fruits falling within this sub-heading: dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens Goods of this sub-heading other than: dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens	ABCFHR 3% DEK Free ABF 5% DEK Free
20.05	ex B.I.	Goods of this sub-heading other than orange jam and orange marmalade	ABCDEFHK 3.8% *
	ex B.II.	Goods of this sub-heading other than orange jam and orange marmalade	ABCDEFHK 3.8% *
	ex B.III.	Goods of this sub-heading other than orange jam and orange marmalade	ABCDEFHK 3.8%
	ex C.I.b)	Preparations of this sub-heading produced from the following fruits: dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens	ABCDEFHK 3.8% *
	ex C.II.	Preparations of this sub-heading produced from the following fruits: dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens	ABCDEFHK 3.8% *
	ex C.III.	Preparations of this sub-heading produced from the following fruits: dates, bananas, coconuts, Brazil nuts, cashew nuts, avocados, mangoes, guavas and mangosteens	ABCDEFHK 3.8%
20.06	A.I.	...	ABCFHR 2.4% DEK Free
	A.II.	...	ABCFHR 2.8% DEK Free

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GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
20.06		
B.1.a)	...	3.8%
B.1.b) 1aa)	...	3.8% *
B.1.b) 1bb)	...	3.8%
B.1.b) 2aa)	...	3.8% *
B.1.b) 2bb)	...	3.8%
B.1.c)1	...	ABCFHR 5% } DEK Free } *
B.1.c)2	...	ABCFHR 5% } DEK Free } *
B.1.d) 1aa)	...	5% *
B.1.d) 1bb)	...	5%
B.1.d) 2aa)	...	5% *
B.1.d) 2bb)	...	5%
B.1.e)1 except bb) ff)33 hh)22	...	5% *
B.1.e) 1ff) 33	...	ABCFHR 5% } DEK Free } *
B.1.e) 1hh) 22	...	ABCFHR 5% } DEK Free } *
B.1.e)2 except bb) ff)33 hh)22	...	5%
B.1.e) 2ff) 33	...	ABCFHR 5% } DEK Free } *
B.1.e) 2hh) 22	...	ABCFHR 5% } DEK Free } *
B.1.f) 1aa)	...	5% *
B.1.f) 1bb)	...	5% *
B.1.f) 1cc)	...	ABCFHR 5% } DEK Free } *
B.1.f)2 except cc)	...	5%
B.1.f) 2cc)	...	ABCFHR 5% } DEK Free } *
B.1La)2	...	1% *
B.1La)3 except cc)	...	3.8% *

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GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
20.06		
B.II.a) 3cc)	...	ABCFHR 3.8% } DEK Free } *
B.II.a)4	...	ABCFHR 3.6% } DEK Free } *
ex B.II.a) 3aa)	Pineapples of this sub-heading other than those in slices	2.4% * †
ex B.II.a) 3bb)	Pineapples of this sub-heading other than those in slices	2.4% †
B.II.a) 7ff)	Brazil nuts, cashew nuts and coconuts Goods of this sub-heading other than Brazil nuts, cashew nuts and coconuts	ABCFHR 2.6% } DEK Free } * ABF 4.4% } DEK Free } *
B.II.a) 7gg) 33	...	ABF 4.4% } DEK Free } *
B.II.a) 7ij) 22	Dates, bananas, avocados, mangoes, guavas, mangosteens, and tamarinds (pods, pulp) Goods of this sub-heading other than: - dates, bananas, avocados, mangoes, guavas, mangosteens and tamarinds, (pods, pulp)	ABCFHR 2.6% } DEK Free } * ABF 4.4% } DEK Free } *
B.II.a) 8aa) 33	...	ABF 4.2% } DEK Free } *
B.II.a) 8bb) 22	...	ABF 4.4% } DEK Free } *
B.II.b)2	...	3.2% *
B.II.b)3 except cc)	...	4% *
B.II.b) 3cc)	...	ABCFHR 4% } DEK Free } *
B.II.b)4	...	ABCFHR 3.8% } DEK Free } *
ex B.II.b) 3aa)	Pineapples of this sub-heading other than those in slices	2.4% * †
ex B.II.b) 3bb)	Pineapples of this sub-heading other than those in slices	2.4% †
B.II.b) 7ff)	Coconuts, Brazil nuts and cashew nuts Goods of this sub-heading other than coconuts, Brazil nuts and cashew nuts	ABCFHR 3% } DEK Free } * ABF 4.8% } DEK Free } *
B.II.b) 7gg)	...	ABF 4.8% } DEK Free } *
B.II.b) 7ij) 22	Dates, bananas, avocados, mangoes and mangosteens Goods of this sub-heading other than dates, bananas, avocados, mangoes and mangosteens	ABCFHR 3% } DEK Free } * ABF 4.8% } DEK Free } *
B.II.b) 8aa) 33	...	ABF 4.4% } DEK Free } *
B.II.b) 8bb) 22	...	ABF 4.8% } DEK Free } *
B.II.c) 1cc) 77	Coconuts, Brazil nuts and cashew nuts Goods of this sub-heading other than coconuts, Brazil nuts and cashew nuts	ABCFHR 2.8% } DEK Free } * ABF 4.6% } DEK Free } *
B.II.c) 1cc) 88ccc)	...	ABF 4.6% } DEK Free } *

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† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
20.06		
ex B.II.c) 1cc) 1010	Pineapples of this sub-heading other than those in slices	2.4% †
B.II.c) (cc) 1212	Dates, bananas, avocados, mangoes and mangosteens	ABCFHR 2.8%
B.II.c) bbb) 33	Goods of this sub-heading other than dates, bananas, avocados, mangoes and mangosteens	DEK Free ABF 4.6%
B.II.c) 1dd) 33	...	DEK Free ABF 4.6%
B.II.c) 2hh) 33	Coconuts, Brazil nuts and cashew nuts	DEK Free
B.II.c) 2ij) 33	Goods of this sub-heading other than coconuts, Brazil nuts and cashew nuts	ABF 4.6%
B.II.c) 2jj) 33	...	DEK Free
ex B.II.c) 2mm) 33	Pineapples of this sub-heading other than those in slices	2.4% †
B.II.c) 2qq) 22	Dates, bananas, avocados, mangoes and mangosteens	ABCFHR 2.8%
B.II.c) 2qq) 22	Goods of this sub-heading other than dates, bananas, avocados, mangoes and mangosteens	DEK Free ABF 4.6%
20.07		
A.I.a)1	...	DEK Free
A.I.a)2	...	DEK Free *
A.I.b)1	...	DEK Free *
A.I.b)2	...	DEK Free *
ex A.II.a)2	Other than apple juice and pear juice	DEK Free
ex A.II.b)1	Other than apple juice and pear juice	DEK Free *
ex A.II.b) 2	Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	DEK Free
ex A.III.a) 1aa)	Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	ABCDEFHK 5%
A.III.a) 1bb)	...	ABF 8.4%
ex A.III.a) 1aa)	Other	DEK Free
ex A.III.a)2	Pineapple juice, tomato juice	DEK Free
ex A.III.a)2	Blackcurrant juice	ABCDEFHK 5%
ex A.III.a)2	Juices produced from the fruit of heading 08.01 excluding pineapples	ABCFH 5%
ex A.III.a)2	Other juices of this sub-heading	DEK Free DEK Free
A.III.b) 1aa)	...	ABF 8.4% } *
ex A.III.b) 1bb)	Pineapple juice, tomato juice	DEK Free *
ex A.III.b) 1bb)	Blackcurrant juice	ABCDEFHK 5% *
ex A.III.b) 1bb)	Juices produced from the fruit of heading 08.01 except pineapples	ABCFH 5% } *
ex A.III.b) 1bb)	Other juices of this sub-heading	DEK Free } *
ex A.III.b) 2aa) 11	Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	ABCDEFHK 5%

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† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
20.07		
ex A.III.b) 2aa) 11	Other	DEK Free
A.III.b) 2aa) 22		ABF 8.4% DEK Free
ex A.III.b) 2bb)	Pineapple juice, tomato juice	DEK Free
ex A.III.b) 2bb)	Blackcurrant juice	ABCDEFHK 5%
A.III.b) 2dd)	Juices produced from the fruit of heading 08.01 except pineapples Other juices of this sub-heading	ABCFH 5% DEK Free DEK Free
B.I.a) 1aa)	...	DEK Free
B.I.a) 1bb)	...	DEK Free *
B.I.a) 3	...	DEK Free *
B.I.b) 1aa)	...	DEK Free *
B.I.b) 1bb)	...	DEK Free *
B.I.b)4	...	DEK Free *
ex B.II.a)1	Orange juice other than orange juice containing no added <u>sweetening matter</u> or not more than 20% by weight of added sweetening matter	DEK Free
ex B.II.a)2	Grapefruit juice containing no added <u>sweetening matter</u> or not more than 20% by weight of added sweetening matter	ABCDEFHK 2.4%
ex B.II.a)2	Other	ABCFH 2.4% DEK Free
ex B.II.a) 3aa) 11	Citrus fruit juices of this sub-heading except lemon juice not containing more than 20% by weight of added sweetening matter	ABCDEFHK 2.8%
B.II.a) 3aa) 11	Other citrus fruit juices of this sub-heading except lemon juice Lemon juice of this sub-heading	ABCFH 2.8% DEK Free DEK Free
B.II.a) 3aa) 22	...	ABCFH 2.8% DEK Free
B.II.a) 3bb) 11	Citrus fruit juices of this sub-heading other than lemon juice	ABCDEFHK 3%
B.II.a) 3bb) 22	...	ABCFH 3% DEK Free
B.II.a) 4aa)	...	DEK Free
B.II.a) 4bb)	...	DEK Free
B.II.a) 5aa)	...	DEK Free
B.II.a) 5bb)	...	DEK Free
ex B.II.a) 6aa)	Blackcurrant juice	ABCDEFHK 3.4%

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GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
20.07		
ex B.II.a) 6aa)	Juices of this sub-heading other than apricot and peach juice Apricot juice and peach juice of this sub-heading	ABCFH 3.4% DEK Free DEK Free
ex B.II.a) 6bb)		Blackcurrant juice ABCDEFHK 3.6%
B.II.a) 6bb) 22	Juices of this sub-heading other than apricot and peach juice Apricot juice and peach juice of this sub-heading	ABCFH 3.6% DEK Free DEK Free
B.II.a) 7aa) 11		DEK Free
B.II.a) 7aa) 22	DEK Free	
ex B.II.a) 7bb) 11	Fruit juice mixtures of these sub-headings other than those containing, separately or together more than 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice	ABCFH 3.4% DEK Free
ex B.II.a) 7bb) 22		ABCFH 3.6% DEK Free
ex B.II.a) 7bb) 11	Fruit juice mixtures of these sub-headings containing, separately or together more than 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice	DEK Free
ex B.II.a) 7bb) 22		
B.II.b) 1aa)	DEK Free	*
ex B.II.b) 1bb)	Containing more than 20% by weight of added sweetening matter	DEK Free
B.II.b) 2aa)	DEK Free	}
ex B.II.b) 2bb)	Containing no added sweetening matter or not more than 20% by weight of added sweetening matter		ABCFH 2.4% DEK Free
ex B.II.b) 2bb)	Other	ABCFH 2.4% DEK Free
B.II.b) 3aa)	DEK Free	*
ex B.II.b) 3bb)	Containing more than 20% by weight of added sweetening matter	DEK Free
B.II.b) 4aa)	DEK Free	}
ex B.II.b) 4bb) 11	Not containing more than 20% by weight of added sweetening matter		ABCFH 2.8% DEK Free
ex B.II.b) 4bb) 11	Other	ABCFH 2.8% DEK Free
B.II.b) 4bb) 22	DEK Free	ABCFH 2.8% DEK Free
B.II.b) 4cc) 11	DEK Free	ABCFH 3%
B.II.b) 4cc) 22	DEK Free	ABCFH 3% DEK Free
B.II.b) 5	DEK Free	*

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GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading; sub-heading is covered	GSP Rate
20.07		
B.II.b) 6		DEK Free *
ex B.II.b) 7aa)	Blackcurrant juice	ABCDEFHK 3.4% *
ex B.II.b) 7aa)	Fruit and vegetable juices of this sub-heading other than apricot and peach juice Apricot juice and peach juice of this sub-heading	ABCFH 3.4% } *
		DEK Free } *
ex B.II.b) 7bb)	Blackcurrant juice	ABCDEFHK 3.4%
ex B.II.b) 7bb)	Fruit and vegetable juices of this sub-heading other than apricot and peach juice Apricot juice and peach juice of this sub-heading	ABCFH 3.4%
		DEK Free DEK Free
B.II.b) 7cc)	Blackcurrant juice	ABCDEFHK 3.6%
B.II.b) 7cc)	Fruit and vegetable juices of this sub-heading other than apricot and peach juice Apricot juice and peach juice of this sub-heading	ABCFH 3.6%
		DEK Free DEK Free
B.II.b) 8aa)		DEK Free
B.II.b) 8bb) 11	Fruit juice mixtures of this sub-heading, other than those containing, separately or together, more than 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice Fruit juice mixtures of this sub-heading containing, separately or together, more than 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice	ABCFH 3.4% } *
		DEK Free *
B.II.b) 8bb) 22	Fruit juice mixtures of this sub-heading, other than those containing, separately or together, more than 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice Fruit juice mixtures of this sub-heading containing, separately or together, more than 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice	ABCFH 3.4%
		DEK Free
B.II.b) 8bb) 33	Fruit juice mixtures of this sub-heading except those containing, separately or together, more than 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice Fruit juice mixtures of this sub-heading containing, separately or together, more than 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice	ABCFH 3.6%
		DEK Free
21.01	A.I.	DEK Free
	A.II.	ABCFHR 1.6% } *
		DEK Free } *
	B.I.	DEK Free
	B.II.	ABCFHR 3.2% } *
		DEK Free } *
21.02	A.	ABCFHR 3.6% } †
		DEK Free } †
	Other goods of this sub-heading	DEK Free

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† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
21.02	B.	ABCFHR 2.4% DEK Free
21.03	A.I.	ABCFHR 1.6% DEK Free
	A.II.	Free
	B.	ABCFHR 5.2% DEK Free
21.04	B.	DEK Free ABCFHR 4.4% DEK Free
21.05	A.	ABCFHR 5.6% DEK Free
	ex B.	Not containing meat or meat offal or fish DEK Free
21.06	A.I.	ABCFHR 4% DEK Free
	A.II.	ABCFHR 2.8% } *
	A.III.	DEK Free
	B.I.	ABCFHR 3.2% DEK Free
	B.II.	ABCFHR 2% DEK Free
	C.	ABCFHR 2.4% DEK Free
21.07	A.	ABCFHR 2.6% } *
	B.I.	DEK Free *
	B.II.a)	DEK Free *
	B.II.b)	DEK Free *
	C.	DEK Free *
	D.	ABF 5.2% DEK Free *
	E.	DEK Free *
	F.I.a)1	ABCFHR 4.8% DEK Free
	F.I.a)2	DEK Free *
	F.I.b)	
	F.I.c)	
	F.I.d)	
	F.I.e)	DEF Free *
	F.I.f)	
	F.II.	

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GENERALISED SYSTEM OF PREFERENCES

Headings	Description of goods where part only of heading/sub-heading is covered	GSP Rate
21.07	F.III.	DEK Free *
	F.IV.	
	F.V.	
	F.VI.	
	F.VII.	
	F.VIII.	
	F.IX.	
22.01	A.	Free
22.02	A.	ABCFHR 3.2% DEK Free
	B.	DEK Free *
22.03	A.	7.6%
22.04		DEK Free *
22.10	A.I.	ABF 0.1454 UA †† per gallon } DEK Free } *
	A.II.	ABF 0.1091 UA †† per gallon } DEK Free } *
	B.I.	ABF 0.1454 UA †† per gallon DEK Free
	B.II.	ABF 0.1091 UA †† per gallon DEK Free
23.01	B.	Free
23.02	B.	ABCFHR 2.4% DEK Free
23.06	A.I.b)	DEK Free *
	B.	Free
23.07	A.	ABCFHR 0.8% DEK Free
	ex C.II.	Liquefied herring, wholly of herring apart from preserving and liquefying ingredients 3.2%
	ex C.III.	Other ABCFHR 3.2% DEK Free
ex 24.01	B.I.	Unmanufactured tobacco of the flue cured Virginia type } ABCFDEFHK 0.0254 UA † †† } ABCFDEFHK 4.6% † } ABCFDEFHK 0.0299 UA † †† }
ex 24.01	B.II.	
ex 24.01	B.III.	
24.02	D.	20.8%
	ex E.	Other manufactured tobacco except extracts and essences 7.6%

* These goods may be liable to Agricultural Levy or other C.A.P. charges

†† See Page ii

† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading		Description of goods where part only of heading/sub-heading is covered	GSP Rate
25.01	A.I.a)	...	DEK Free
	A.I.b)	...	ABF 0.40 UA per tonne DEK Free
	A.II.a)1	...	DEK Free
	A.II.a)2	...	ABF 1.00 UA per tonne DEK Free
	A.II.b)1	...	DEK Free
	A.II.b)2	...	ABF 3.20 UA per tonne DEK Free
25.03	B.	...	DEK Free
25.08	A.	...	ABF } Free DEK }
25.09	A.I.	...	DEK Free
	A.II.	...	DEK Free
	B.	...	DEK Free
25.11	B.	...	DEK Free
25.13	B.	...	DEK Free
25.15	B.II.	...	DEK Free
25.16	A.	...	ABF } Free DEK }
	B.I.a) 1aa)	...	DEK Free
	B.I.a) 1bb)	...	ABF 1.4% DEK Free
	B.I.a)2	...	ABF 1.4% DEK Free
	B.I.b)	...	ABF 1.4% DEK Free
	B.II.a)	...	ABF 1.2% DEK Free
	B.II.b)	...	ABF } Free DEK }
25.17	B.	...	ABF } Free DEK }
25.18	B.	...	DEK Free
	C.	...	DEK Free
25.22		...	Free
25.23		...	Free
25.27	B.	...	DEK Free
25.31	A.	...	Free
27.03	A.	...	ABF } Free DEK }
	B.	...	Free
27.04	A.I.	...	Free
	C.	...	Free
27.05		...	Free

GENERALISED SYSTEM OF PREFERENCES

Heading		Description of goods where part only of heading/sub-heading is covered	GSP Rate
27.07	A.I.	...	Free
	A.II.	...	Free
	B.I.	...	Free
	C.	...	Free
	D.	...	Free
	G.II.	...	Free
27.10	A.III.	...	Free
	B.III.	...	Free
	C.I.e)	...	Free
	C.II.e)	...	Free
	C.III.e)	...	Free
	C.III.d)	...	Free
27.11	-	...	Free
27.12	A.III.	...	Free
	B.	...	Free
27.13	A.	...	Free
	B.I.e)	...	Free
	B.II.	...	Free
27.14	C.II.	...	Free
27.16		...	Free
28.01		...	Free
28.02		...	Free
28.03		...	Free
28.04	A.	...	Free
	B.	...	Free
	C.I.	...	Free
	C.III.	...	Free
	C.IV.	...	Free
	ex C.V.	Silicon	DEK Free
ex C.V.	Other	Free	
28.05		...	DEK Free
28.06		...	Free
28.07		...	Free
28.08		...	Free
28.09		...	Free

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
28.10	...	Free
28.11	...	Free
28.12	...	Free
28.13	...	Free
28.14	...	Free
28.15	...	Free
28.16	...	ABCDEFHK Free
28.17	...	Free
28.18	...	Free
28.19	...	Free
28.20	A.	DEK Free
	B.	Free
28.21	...	Free
28.22	...	Free
28.23	...	Free
28.24	...	Free
28.25	...	Free
28.26	...	Free
28.27	...	ABCDEFHK Free †
28.28	...	Free
28.29	...	Free
28.30	...	Free
28.31	...	Free
28.32	...	Free
28.33	...	Free
28.34	...	Free
28.35	...	Free
28.36	...	Free
28.37	...	Free

† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
28.38	...	Free
28.39	...	Free
28.40	...	Free
28.41	...	Free
28.42	...	Free
28.43	...	Free
28.44	...	Free
28.45	...	Free
28.46	...	Free
28.47	...	Free
28.48	...	Free
28.49	...	Free
28.51	A.	DEK Free
	B.	Free
28.52	B.	Free
28.53		Free
28.54		Free
28.55		Free
28.56	A.	Free
	B.	Free
	C.	ABCDEFHK Free †
	D.	Free
	E.	Free
28.57		Free
28.58		Free
29.01	A.I.	Free
	B.I.	Free
	B.II(a)	Free
	C.I.	Free
	C.II.	Free
	D.I.	Free

† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
29.01	D.II.	Free
	D.III.	Free
	D.V.	Free
	D.VI.	Free
29.02		Free
29.03		Free
29.04	A.I.	ABCDEFHK Free
	A.II.	Free
	A.III.	Free
	A.IV.	Free
	A.V.	2 Ethyl Hexanol Goods of this sub-heading other than 2 Ethyl Hexanol
		ABCDEFHK Free Free
	B.	Free
	C.I.	Free
	C.II.	DEK Free
	C.III.a)1	DEK Free
	C.III.a)2	DEK Free
	C.III.b)1	DEK Free
	C.III.b)2	DEK Free
	C.IV.	Free
	C.V.	Free
29.05		Free
29.06	A.I.	ABCDEFHK Free
	A.II.	Free
	A.III.	Free
	A.IV.	Free
	B.	Free
	C.	Free
29.07		Free
29.08		Free
29.09		Free
29.10		Free
29.11	(except 29.11 E.I.)	Free
29.11	E.I.	4 Hydroxy 3 meth-oxybenzaldehyde (vanillin) 3 Ethoxy 4 hydroxybenzaldehyde (ethyl vanillin)
		ABCDEFHK Free Free

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
29.12	...	Free
29.13	Acetone Goods of this heading other than acetone	ABCDEFHK Free Free
29.14 (except 29.14 D.I.)	...	Free
29.14 D.I.	Benzoic acid, and its salts and esters	ABCDEFHK Free
29.15 (except 29.15 C.I.)	...	Free
29.15 C.I.	...	ABCDEFHK Free
29.16	...	Free
29.17	...	Free
29.18	...	Free
29.19	...	Free
29.20	...	Free
29.21	...	Free
29.22	...	Free
29.23	...	Free
29.24	...	Free
29.25	...	Free
29.26	...	Free
29.27	Acrylonitrile Goods of this heading other than acrylonitrile	ABCDEFHK Free Free
29.28	...	Free
29.29	...	Free
29.30	...	Free
29.31	...	Free
29.32	...	Free
29.33	...	Free
29.34	...	Free
29.35	...	Free
29.36	...	Free

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
29.37	...	Free
29.38 (except 29.38 B.II.)	...	Free
29.38 B.II.	Vitamin B12 Vitamins B ₂ , B ₃ , B ₆ and H	ABCDEFHK Free Free
29.39	...	Free
29.40	...	Free
29.41	...	Free
29.42	...	Free
29.43	...	Free
29.44 A.	...	ABCDEFHK Free
B.	...	Free
C.	Tetracycline Goods of this sub-heading other than tetracycline	ABCDEFHK Free Free
29.45	...	Free
Chapter 30	...	Free
31.01 A.	...	ABF } Free DEK }
31.02 B.	...	ABCDEFHK Free †
C.	...	ABCDEFHK Free †
31.03	...	ABCDEFHK Free
31.04 B.	...	Free
31.05 A.I.	...	ABCDEFHK Free †
A.II.	...	ABCDEFHK Free †
A.III.b)	...	ABCDEFHK Free †
A.IV.	...	ABCDEFHK Free †
B.	...	ABCDEFHK Free †
32.01 A.	...	DEK Free
C.	...	DEK Free
D.	...	DEK Free
32.02	...	Free
32.03	...	Free
32.04	...	Free

† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
32.05	...	Free
32.06	...	Free
32.07	...	Free
32.08	...	Free
32.09	...	Free
32.10	...	Free
32.11	...	Free
32.12	...	Free
32.13	...	Free
Chapter 33	...	Free
Chapter 34	...	Free
35.01 B.	...	DEK Free
35.02 A.II.	...	ABF 4% DEK Free
B.	...	Free
35.03	...	Free
35.04	...	Free
35.05 A.	...	DEK Free
B.	...	DEK Free
35.06	...	Free
36.01	...	Free
36.02	...	Free
36.03	...	Free
36.04	...	Free
36.05	...	Free
36.06	...	ABCDEFHK Free
36.07	...	Free
36.08	...	Free
Chapter 37	...	Free
38.01	...	Free

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
38.02	...	Free
38.03	...	Free
38.04	...	Free
38.05	B.	Free
38.06	...	Free
38.07	...	Free
38.08	...	Free
38.09	...	Free
38.10	...	Free
38.11	...	Free
38.12	A.I.	DEK Free
	A.II	Free
	B.	Free
38.13	...	Free
38.14	...	Free
38.15	...	Free
38.16	...	Free
38.17	...	Free
38.18	...	Free
38.19	...	Free
39.01	...	Free
39.02	A.	Free
	B.	Free
	C.I.	ABCDEFHK Free
	C.II.	Free
	C.III.	Free
	C.IV.	ABCDEFHK Free
	C.V.	Free
	C.VI.	Free
	C.VII.a)	ABCDEFHK Free
	C.VII.b)	Free

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
C.VIII.	...	Free
C.IX.	...	Free
C.X.	...	Free
C.XI.	...	Free
C.XII.	...	Free
C.XIII.	...	Free
C.XIV.	...	Free
39.03	A.	ABCDEFHK Free
	B.I.	ABCDEFHK Free †
	B.II.	ABCDEFHK Free †
	B.III.	ABCDEFHK Free
	B.IV.	ABCDEFHK Free
	B.V.	ABCDEFHK Free
	B.VI.	ABCDEFHK Free
39.04	...	Free
39.05	...	Free
39.06	...	Free
39.07	...	ABCDEFHK Free
40.02	...	Free
40.03	...	Free
40.05	...	Free
40.06	...	Free
40.07	...	Free
40.08	...	Free
40.09	...	Free
40.10	...	Free
40.11	...	ABCDEFHK Free †
40.12	...	Free
40.13	...	Free
40.14	...	Free
40.15	...	Free

† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
40.16	...	Free
41.02	B.I	ABCDEFHK Free †
	B.II(a)	ABCDEFHK Free †
41.03	B.I	DEK Free
	B.II	Free
41.04	B.I	DEK Free
	B.II	Free
41.05	B.I	DEK Free
	B.II	Free
41.06		Free
41.07		Free
41.08		Free
41.10		Free
42.01		Free
42.02		ABCDEFHK Free †
42.03		ABCDEFHK Free †
42.04		Free
42.05		Free
42.06		Free
43.02		Free
43.03	A.	Free
	B.	Gloves and fur accessories ABCDEFHK Free
		Goods of this sub-heading other than gloves and fur accessories Free
43.04		Free
44.02		DEK Free
44.03	A.	DEK Free
44.05		Free
44.06		Free
44.07		Free
44.08		Free

† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
44.09	...	Free
44.10	...	Free
44.11	...	Free
44.12	...	Free
44.13	...	Free
44.14	B. ...	ABCDEFHK Free †
44.15	...	ABCDEFHK Free †
44.16	...	Free
44.17	...	Free
44.18	...	ABCDEFHK Free
44.19	...	Free
44.20	...	Free
44.21	...	Free
44.22	...	Free
44.23	...	Free
44.24	Wooden clothes pegs Goods of this heading excluding wooden clothes pegs.	ABCDEFHK Free Free
44.25	...	Free
44.26	...	Free
44.27	...	Free
44.28	...	Free
45.01	...	DEK Free
45.02	...	Free
45.03	...	Free
45.04	...	Free
46.01	...	Free
46.02	...	Free
46.03	...	ABCDEFHK Free †
Chapter 47	...	Free

† Subject to Tariff Quota limitation

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
Chapter 48 (except 48.01 C.H. 48.09)	...	Free
48.01 C.H.	...	ABCDEFHK Free †
48.09	...	ABCDEFHK Free
Chapter 49	...	Free
50.04	...	ACDFK } Free E
50.05	...	ACDFK } Free E
50.06	...	ACDFK } Free E
50.07	...	ACDFK } Free E
50.08 A.	...	ACDFK Free
B.	...	ACDFK } Free E
50.09	...	ACDFK Free
50.10	...	ACDFK Free
51.01 A.	...	ACDFK Free †
B.II.	...	ACDFK Free †
51.02	...	ACDFK Free
51.03	...	ACDFK Free
51.04	...	ACDFK Free †
Chapter 52	...	ACDFK Free
53.06	...	ACDFK Free
53.07	...	ACDFK Free
53.08	...	ACDFK Free
53.09	...	ACDFK Free
53.10	...	ACDFK Free
53.11	...	ACDFK Free
53.12	...	ACDFK Free
53.13	...	ACDFK Free
54.03	...	ACDFK Free

† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading sub-heading is covered	GSP Rate
54.04	...	ACDFK Free
54.05	...	FK Free
55.04	...	DFK Free
55.05	A.	FK Free
	B.I.	FK Free
	B.II.	FK Free †
55.06	...	FK Free
55.07	...	FK Free
55.08	...	FK Free
ex 55.09	A.I. Goods of this sub-heading, unbleached	FK Free †
	Goods of this sub-heading, other than of raw cotton	FK Free
	A.II	FK Free †
55.09	B.	FK Free
56.01	...	ACDFK Free
56.02	...	ACDFK Free
56.03	...	ACDFK Free
56.04	...	ACDFK Free
56.05	A.	ACDFK Free †
	B.	FK Free
56.06	...	ACDFK Free
56.07	A.	ACDFK Free †
	B.	FK Free
57.05	...	ACDFK Free
57.06	Jute Yarn	DEK (and India and Bangladesh ^{†††}) Free
	Yarn of this heading other than jute yarn.	DEK Free
57.07	B	ACDFK } Free E }
57.08	...	ACDFK } Free E }
57.09	...	ACDFK Free
57.10	A.I. Goods of this sub-heading of jute	ABF (except India and Bangladesh) DEK (and India and Bangladesh ^{†††}) Free

† Subject to Tariff Quota limitation.

††† "Free" rate applies to Bangladesh until 30.6.74 only.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
57.10 A.I.	Goods of this sub-heading other than of jute.	ABF 3% DEK Free
A.II.	Goods of this sub-heading of jute.	ABF (except India and Bangladesh) 7.6% DEK (and India and Bangladesh †††) Free
	Goods of this sub-heading other than of jute.	ABF 7.6% DEK Free
A.III.	Goods of this sub-heading of jute.	ABF (except India and Bangladesh) 6% DEK (and India and Bangladesh †††) Free
	Goods of this sub-heading other than of jute	ABF 6% DEK Free
B.	Goods of this sub-heading of jute.	ABF (except India and Bangladesh) 8.8% DEK (and India and Bangladesh †††) Free
	Goods of this sub-heading other than of jute	ABF 8.8% DEK Free
57.11	Goods of this sub-heading of coir	ABF 4% DEK Free
	Goods of this sub-heading other than of coir.	ACDFK } Free E }
57.12	... ..	ACDFK } Free E }
58.01 A.	Goods of this sub-heading containing no more than 500 knots per linear metre.	ACDFK } Free † E }
	Goods of this sub-heading containing more than 500 knots per linear metre.	ACDFK } Free E }
B.	... ..	ACDFK } Free E }
C.	Goods of this sub-heading of jute, other textile bast fibres of heading 57.03 or coir.	ABF 4.8% DEK Free
	Goods of this sub-heading other than of jute, other textile bast fibres of heading 57.03 or coir.	ACDFK } Free E }
58.02 A.I.	Coir mats and matting.	ABF (except India) 9.2% DEK (and India) Free
	Carpets of this sub-heading other than of jute, other textile bast fibres of heading 57.03 or coir.	ACDFK } Free E }
	Other goods of this sub-heading.	ABF 9.2% DEK Free
A.II.	Carpets of this sub-heading of jute, other textile bast fibres of heading 57.03 or coir.	ABF 8% DEK Free
	Carpets of this sub-heading other than of jute, other textile bast fibres of heading 57.03 or coir.	ACDFK } Free E }
B.	... ..	ACDFK } Free E }
58.03	... ..	ACDFK Free

† Subject to Tariff Quota limitation.

††† "Free" rate applies to Bangladesh until 30.6.74 only.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
58.04	... ..	FK Free
58.05	A.I.a) Goods of this sub-heading containing no more than 50% by weight of fibres falling within headings 57.03 or 57.04.	ACDFK Free
	Goods of this sub-heading containing more than 50% by weight of fibres falling within headings 57.03 or 57.04.	ACDFK } Free E
	A.I.b)	ACDFK Free
	A.I.c) Goods of this sub-heading containing no more than 50% by weight of fibres falling within headings 57.03 or 57.04.	ACDFK Free
	Goods of this sub-heading containing more than 50% by weight of fibres falling within headings 57.03 or 57.04	ACDFK } Free E
	ex A.II. <u>Containing more than 50% by weight</u> of fibres falling within heading No. 57.03 or 57.04.	ACDFK } Free E
	Other	ACDFK Free
	ex B. <u>Containing more than 50% by weight</u> of fibres falling within heading No. 57.03 or 57.04	ACDFK } Free E
	Other	ACDFK Free
58.06	... ..	ACDFK Free
58.07	... ..	ACDFK Free
58.08	A.	ACDFK Free
	B.	ACDFK } Free E
58.09	... ..	ACDFK Free
58.10	... ..	FK Free
59.01	A.	ACDFK } Free E
	B.I.	ACDFK } Free E
59.02	... ..	ACDFK } Free E
59.03	... ..	ACDFK } Free E
59.04	Goods of this heading of coir yarn.	ABF 5.2%
	Goods of this heading other than of coir yarn.	DEK Free ACDFK } Free † E
59.05	... ..	ACDFK } Free E
59.06	... ..	ACDFK } Free E

† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
ex 59.07	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content and not containing silk or man made fibres Other	ACDFK Free ACDFK } Free E
ex 59.08	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content and not containing silk or man made fibres. Other	ACDFK Free ACDFK } Free E
ex 59.09	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content and not containing silk or man made fibres. Other	ACDFK Free ACDFK } Free E
59.10	... ..	ACDFK } Free E
59.11 ex A.I.	Containing woven fabric of which the cotton content exceed 50% by weight of the total textile fabric content and not containing silk or man made fibres. Other	ACDFK Free ACDFK } Free E
ex A.II.	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content and not containing silk or man made fibre. Other	ACDFK Free ACDFK } Free E
ex A.III	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile content and not containing silk or man made fibres. Other	ACDFK Free ACDFK } Free E
ex B.	Containing silk or man made fibres. Goods of this sub-heading containing woven fabric of which the cotton content does not exceed 50% by weight of the total textile fabric content and not containing silk or man made fibres. Goods of this sub-heading containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content and not containing silk or man made fibres.	ACDFK } Free E ACDFK } Free E ACDFK Free
ex 59.12	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile content and not containing silk or man made fibres. Other	ACDFK Free ACDFK } Free E
ex 59.13	Woven fabric containing more than 50% by weight of cotton and not containing silk or man made fibres. Other	ACDFK Free ACDFK } Free E
ex 59.14	<u>Of woven fabric containing more than 50% by weight of cotton and not containing silk or man made fibres.</u> Other	ACDFK Free ACDFK } Free E

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
ex 59.15	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content.	ACDFK Free
	Other	ACDFK } Free E }
59.16 A.	...	ACDFK } Free E }
ex B.	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	ACDFK Free
	Other	ACDFK } Free E }
59.17 A.	...	ACDFK } Free E }
B.I.a)1	...	ACDFK Free
B.I.a)2	...	ACDFK } Free E }
ex B.I.b)	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	ACDFK Free
	Other	ACDFK } Free E }
B.II.a)	...	ACDFK } Free E }
ex B.II.b)	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	ACDFK Free
	Other	ACDFK } Free E }
C.I.	...	ACDFK } Free E }
C.II.a)	...	ACDFK } Free E }
C.II.b)	...	ACDFK } Free E }
ex C.II.c)	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	ACDFK Free
	Other	ACDFK } Free E }
D.I.	...	ACDFK } Free E }
ex D.II.	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	ACDFK Free
	Other	ACDFK } Free E }
60.01 A.	...	ACDFK Free
B.	...	FK Free
C.	...	FK Free
60.02	Goods of this heading of cotton.	FK Free
	Goods of this heading other than of cotton.	ACDFK Free
60.03	Goods of this heading of cotton.	FK Free †
	Goods of this heading other than of cotton.	ACDFK Free †

† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part -ml- of heading: sub-heading is covered	GSP Rate
60.04 A.	...	FK Free
B.	...	ACDFK Free †
60.05 A.1	...	ACDFK Free
A.II	Goods of this sub-heading of cotton	FK Free
	Goods of this sub-heading other than of cotton.	ACDFK Free †
B.	Goods of this sub-heading of cotton.	FK Free
	Goods of this sub-heading other than of cotton	ACDFK Free †
60.06 A.	...	FK Free
B.	...	ACDFK Free
61.01	...	FK Free †
61.02	...	FK Free †
61.03	Goods of this heading in woven fabrics of cotton	FK Free
	Goods of this heading in woven fabrics other than of cotton.	FK Free †
61.04	Goods of this heading of cotton.	FK Free
	Goods of this heading other than of cotton	ACDFK Free
61.05	...	FK Free
61.06	...	ACDFK Free
61.07	...	ACDFK Free
61.08	...	ACDFK Free
61.09	...	ACDFK Free
61.10	...	ACDFK Free
61.11	...	ACDFK Free
62.01 A.	...	ACDFK Free
B.I.	...	FK Free
B.II.	...	ACDFK Free
62.02	...	FK Free †
62.03 A.I.b)	...	ABF 3.2% DEK Free
A.II.a)	Goods of this sub-heading of jute.	ABF (except India and Bangladesh) 8% DEK (and India and Bangladesh ^{†††}) Free
	Other goods of this sub-heading.	ABF 8% DEK Free
A.II.b)	Goods of this sub-heading of jute.	ABF (except India and Bangladesh) 7.6% DEK (and India and Bangladesh ^{†††}) Free

† Subject to Tariff Quota limitation.

††† "Free" rate applies to Bangladesh until 30.6.74 only.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
62.03	A.II.b)	Other goods of this sub-heading
	A.II.c)	Goods of this sub-heading of jute.
		Other goods of this sub-heading.
	B.I.a)	...
	B.I.b)	Goods of this sub-heading of cotton.
		Goods of this sub-heading of coir.
		Goods of this sub-heading other than of cotton or coir
	B.II.	Goods of this sub-heading of cotton.
		Goods of this sub-heading other than of cotton
62.04	...	...
ex 62.05	Goods of this heading other than of jute, other textile bast fibres of heading 57.03 or coir	...
ex 63.01	Goods of this heading other than of jute, other textile bast fibres of heading 57.03 or coir	...
64.01	...	...
64.02	A.	...
	B.	...
64.03	...	...
64.04	...	...
64.05	...	...
64.06	...	...
Chapter 65	...	...
Chapter 66 (except 66.01)	...	...
66.01	...	...
Chapter 67 (except 67.04)	...	...
67.04	...	...
Chapter 68 (except 68.01)	...	...

† Subject to Tariff Quota limitation.

+++ "Free" rate applies to Bangladesh until 30.6.74 only.

GENERAL SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
68.01		ABCDEFHK Free
69.01		Free
69.02		ABCDEFHK Free †
69.03		Free
69.04		Free
69.05		Free
69.06		Free
69.07		Free
69.08		ABCDEFHK Free
69.09		Free
69.10		Free
69.11		ABCDEFHK Free †
69.12	A.	Free
	B.	Free
	C.	ABCDEFHK Free
	D.	Free
69.13		Free
69.14		Free
70.01		Free
70.02		Free
70.03		Free
70.04		Free
70.05		ABCDEFHK Free †
70.06		Free
70.07		Free
70.08		Free
70.09		Free
70.10	Goods of this heading excluding unworked glass bottles etc. of 25 cl. to 2.5 l. Goods of this heading being unworked glass bottles etc. of 25 cl. to 2.5 l.	Free ABCDEFHK Free

† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
70.11	... ..	Free
70.12	... ..	Free
70.13	... ..	ABCDEFHK Free †
70.14	A.I.	Free
	A.II.	Free
	B.	Free
70.15	... ..	Free
70.16	... ..	Free
70.17	... ..	Free
70.18	... ..	Free
70.19	... ..	Free
70.20	... ..	Free
70.21	... ..	Free
71.02	... ..	Free
71.03	... ..	Free
71.05	B.	Free
	C.	Free
	D.	Free
	E.	Free
71.06	... ..	Free
71.07	B.	Free
	C.	Free
	D.	Free
	E.	Free
71.08	... ..	Free
71.09	A.II.	Free
	A.III.	Free
	A.IV.	Free
	A.V.	Free
	B.II.	Free
71.10	... ..	Free

† Subject to Tariff Quota Limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
71.12	...	Free
71.13	...	Free
71.14	...	Free
71.15	...	Free
71.16	...	ABW MW HK Free †
73.01	A.	DEK Free
	B.	DFK Free
	C.	DEK Free
	D.(I.a)	DEK Free
73.02	A.I.	DFK Free
	A.II.	DEK Free
	B.	DFK Free
	C.	DEK Free
	D.	DEK Free
	E.I.	DEK Free
	E.II.	DEK Free
G.	DEK Free	
73.04	...	Free
73.05	A.	Free
	B.	DEK Free
73.06	A.I.	DEK Free
	A.II.	ABF 1.2% DEK Free
	B.I.	DEK Free
	B.II.	DEK Free
	B.III.	ABF 1.2% DEK Free
73.07	A.I.	ABC DEI HK Free
	A.II.	Free
	B.I.	ABCDEFI HK Free
	B.II.	Free
	C.	Free
73.08	...	ABCDEFHK Free †
73.09	...	ABCDEFHK Free

† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
73.10	A.	ABCDEFHK Free †
	B.	ABCDEFHK Free
	C.	ABCDEFHK Free
	D.I.a)	ABCDEFHK Free †
	D.I.b)	ABCDEFHK Free
	D.II.	ABCDEFHK Free
73.11	A.I.	ABCDEFHK Free †
	A.II.	Free
	A.III.	Free
	A.IV.a)1	ABCDEFHK Free †
	A.IV.a)2	Free
	A.IV.b)	Free
	B.	ABCDEFHK Free †
73.12	A.	ABCDEFHK Free
	B.I.	ABCDEFHK Free
	B.II.	Free
	C.I.	Free
	C.II.	Free
	C.III.a)	ABCDEFHK Free
	C.III.b)	Free
	C.IV.	Free
	C.V.a)1	ABCDEFHK Free
	C.V.a)2	Free
	C.V.b)	Free
	D.	Free
73.13	A.	ABCDEFHK Free †
	B.I.	ABCDEFHK Free †
	B.II.a)	Free
	B.II.b)	ABCDEFHK Free †
	B.II.c)	ABCDEFHK Free †
	B.III.	ABCDEFHK Free †
	B.IV.a)	Free
	B.IV.b)	ABCDEFHK Free †
	B.IV.c)	ABCDEFHK Free †
	B.IV.d)	ABCDEFHK Free †

† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
7313	B.V.a1	Free
	B.V.a2	ABCDEFHK Free †
	B.V.b	Free
7314		Free
7315	A.I.a)	Free
	A.I.b)	ABF 1.2% DEK Free
	A.I.b)2	ABCDEFHK Free
	A.II	Free
	A.III	ABCDEFHK Free
	A.IV	ABCDEFHK Free
	A.V.a)	Free
	A.V.b)1	ABCDEFHK Free
	A.V.b)2	ABCDEFHK Free
	A.V.c)	Free
	A.V.d) (aa)	ABCDEFHK Free
	A.V.d) (bb)	Free
	A.V.d)2	Free
	A.VI.a)	ABCDEFHK Free
	A.VI.b)	Free
	A.VI.c) (aa)	ABCDEFHK Free
	A.VI.c) (bb)	Free
	A.VI.c)2	Free
	A.VI.d)	Free
	A.VII.a)	ABCDEFHK Free
	A.VII.b)1	Free
	A.VII.b)2	ABCDEFHK Free
	A.VII.c)	ABCDEFHK Free
	A.VII.d)1	ABCDEFHK Free
	A.VII.d)2	Free
	A.VIII	Free
	B.I.a)	Free
	B.I.b) (bb)	ABF 1.2% DEK Free
	B.I.b)2	ABCDEFHK Free

† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading sub-heading is covered	GSP Rate
73.15		
B.II	Free
B.III	ABC DEFHK Free
B.IV	ABC DEFHK Free
B.V.a)	Free
B.V.b)1	ABC DEFHK Free
B.V.b)2	ABC DEFHK Free
B.V.c)	Free
B.V.d) 1aa)	ABC DEFHK Free
B.V.d) 1bb)	Free
B.V.d)2	Free
B.VI.a)	ABC DEFHK Free
B.VI.b)	Free
B.VI.c) 1aa)	ABC DEFHK Free
B.VI.c) 1bb)	Free
B.VI.c)2	Free
B.VI.d)	Free
B.VII.a)1	ABC DEFHK Free
B.VII.a)2	ABC DEFHK Free
B.VII.b)1	ABC DEFHK Free
B.VII.b) 2aa)	Free
B.VII.b) 2bb)	ABC DEFHK Free
B.VII.b)3	ABC DEFHK Free
B.VII.b) 4aa)	ABC DEFHK Free
B.VII.b) 4bb)	Free
B.VIII	Free
73.16		
A.I.	Free
A.II.	ABC DEFHK Free
B.	ABC DEFHK Free
C.	ABC DEFHK Free
D.I.	ABC DEFHK Free
D.II.	Free
E.	Free

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
73.17	...	ABCDEFHK Free
73.18	...	ABCDEFHK Free †
73.19	...	Free
73.20	...	ABCDEFHK Free
73.21	...	Free
73.22	...	Free
73.23	...	Free
73.24	...	Free
73.25	...	Free
73.26	...	Free
73.27	...	Free
73.28	...	Free
73.29	...	Free
73.30	...	Free
73.31	...	Free
73.32	...	Free
73.33	...	Free
73.34	...	Free
73.35	...	Free
73.36	...	Free
73.37	...	Free
73.38	...	Free
73.39	...	Free
73.40	...	ABCDEFHK Free
Chapter 74 (except 74.03)	...	Free
74.03	...	ABCDEFHK Free †
Chapter 75	...	Free
Chapter 76 (except 76.01, 76.02, 76.03)	...	Free

† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
76.01 A.	...	DEK Free
B.I.b	...	DEK Free
76.02	...	ABCDEI HK Free
76.03	...	ABCDEI HK Free
Chapter 77 (except 77.01)	...	Free
77.01 A.	...	DEK Free
B.I.	...	DEK Free
Chapter 78 (except 78.01)	...	Free
78.01 A.	...	DEK Free
79.01 A.	...	DEK Free
79.02	...	Free
79.03 A.	...	ABCDEI HK Free †
B.I	...	ABI 2.4% DEK Free
B.II	...	ABI 2.4% DEK Free
79.04	...	Free
79.05	...	Free
79.06	...	Free
Chapter 80 (except 80.01)	...	Free
81.01 A	...	DEK Free
B.	...	Free
C	...	Free
81.02 A.I	...	DEK Free
A.II	...	DEK Free
B.	...	Free
C	...	Free
81.03 A.	...	DEK Free
B	...	Free
C.	...	Free
81.04 A.II.	...	Free
B.I.	...	DEK Free

† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
81 04		
B.II	...	Free
C.II	...	Free
D.I	...	DEK Free
D.II	...	Free
E.I	...	DEK Free
E.II	...	Free
F I	...	DEK Free
F II	...	Free
G.I	...	DEK Free
G.II	...	Free
H.I	...	DEK Free
H.II	...	Free
J.I	...	DEK Free
J.II	...	Free
K.I	...	DEK Free
K.II	...	Free
L.I	...	DEK Free
L.II	...	Free
M.	...	DEK Free
N.II.b)	...	Free
O.I	...	DEK Free
O.II	...	Free
P.I	...	DEK Free
P.II	...	Free
Q.I	...	DEK Free
Q.II	...	Free
R.I	...	DEK Free
R.II	...	Free
Chapter 82	...	Free
Chapter 83	...	Free
84.01	...	Free
84.02	...	Free
84.03	...	Free
84.04	...	Free

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
84.05	...	Free
84.06	...	Free
84.07	...	Free
84.08	...	Free
84.09	...	Free
84.10	(except 84.10 B.II.1)	Free
84.10	B.II	ABCDEFHK Free
84.11	...	Free
84.12	...	Free
84.13	...	Free
84.14	...	Free
84.15	...	Free
84.16	...	Free
84.17	...	Free
84.18	...	Free
84.19	...	Free
84.20	...	Free
84.21	...	Free
84.22	...	Free
84.23	...	Free
84.24	...	Free
84.25	...	Free
84.26	...	Free
84.27	...	Free
84.28	...	Free
84.29	...	Free
84.30	...	Free
84.31	...	Free

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
84.32	Free
84.33	Free
84.34	Free
84.35	Free
84.36	Free
84.37	Free
84.38	Free
84.39	Free
84.40	Free
84.41	(except A.I.b) and A.III.)	Free
84.41	A.I.b) } A.III }	ABCDEFHK Free †
84.42	Free
84.43	Free
84.44	Free
84.45	Free
84.46	Free
84.47	Free
84.48	Free
84.49	Free
84.50	Free
84.51	Free
84.52	Free
84.53	Free
84.54	Free
84.55	Free
84.56	Free
84.57	Free
84.58	Free

† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

<i>Heading</i>	<i>Description of goods where part only of heading/sub-heading is covered</i>	<i>GSP Rate</i>
84.59	... ..	Free
84.60	... ..	Free
84.61	A.	Free
	B.	ABCDEFHK Free
84.62	... ..	ABCDEFHK Free
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 but not including forged or roughly shaped shafts, of a unit weight exceeding 150 metric tons, for generators and turbines. Forged or roughly shaped shafts, of a unit weight exceeding 150 metric tons, for generators and turbines	Free ABF 2.8% DEK Free
84.64	... ..	Free
84.65	... ..	Free
85.01	A.I.	Free
	A.II.	ABCDEFHK Free †
	B.	Free
	C.	Free
85.02	... ..	Free
85.03	... ..	ABCDEFHK Free †
85.04	... ..	Free
85.05	... ..	Free
85.06	... ..	Free
85.07	... ..	Free
85.08	... ..	Free
85.09	... ..	Free
85.10	A.	Free
	B.	ABCDEFHK Free †
85.11	... ..	Free
85.12	... ..	Free
85.13	... ..	Free
85.14	... ..	Free

† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
85.15	A.I.	Free
	A.II.	Free
	A.III.	ABCDEFHK Free †
	A.IV.	Free
	B.	Free
	C.I.	Free
	C.II.	Free
	C.III.	ABCDEFHK Free †
85.16	... ..	Free
85.17	... ..	Free
85.18	... ..	Free
85.19	... ..	Free
85.20	... ..	Free
85.21	A.	Free
	B.	Free
	C.	Free
	D.	ABCDEFHK Free †
	E.	ABCDEFHK Free †
85.22	... ..	Free
85.23	... ..	ABCDEFHK Free †
85.24	... ..	Free
85.25	... ..	Free
85.26	... ..	Free
85.27	... ..	Free
85.28	... ..	Free
Chapter 86	... ..	Free
Chapter 87 (except 87.14 B.II.)	... ..	Free
87.14	B.II.	ABCDEFHK Free †
Chapter 88	... ..	Free
Chapter 89	... ..	Free

† Subject to Tariff Quota limitation.

GENERALISED SYSTEM OF PREFERENCES

Heading	Description of goods where part only of heading/sub-heading is covered	GSP Rate
Chapter 90 (except 90.05)	Free
90.05	ABCDEFHK Free †
Chapter 91	Free
Chapter 92 (except 92.11.A.)	Free
92.11 A.	ABCDEFHK Free †
Chapter 93 (except 93.07)	Free
93.07 A.	Free
B.	ABCDEFHK Free
Chapter 94 (except 94.01 B. and 94.03)	Free
94.01 B.	ABCDEFHK Free †
94.03	ABCDEFHK Free †
Chapter 95	Free
Chapter 96 (except 96.02 A. and 96.02 C.)	Free
96.02 A.	ABCDEFHK Free
C.	ABCDEFHK Free
97.01	Free
97.02	ABCDEFHK Free †
97.03	ABCDEFHK Free †
97.04	Playing cards Goods of this heading except playing cards.	ABCDEFHK Free Free
97.05	ABCDEFHK Free †
97.06	Free
97.07	Free
97.08	Free
Chapter 98 (except 98.15)	Free
98.15	ABCDEFHK Free †

† Subject to Tariff Quota limitation.

EXPLANATORY NOTE

THE IMPORT DUTIES (DEVELOPING COUNTRIES)(BAILLIWICK OF GUERNSEY) ORDER, 1974

This Order, which became effective on 1 January 1974 amends The Import Duties (Developing Countries)(Bailiwick of Guernsey) Order 1971 and provides for relief from all or part of the duties which would otherwise be chargeable under The Import Duties (Bailiwick of Guernsey) (No. 64) Order, as amended, on certain goods of the developing countries named in Part I of the First Schedule. It has the effect of phasing out on a transitional basis some preferences granted under the Bailiwick of Guernsey Generalised System of Preferences and at the same time adopting the E E C Generalised System of Preferences.

The eligible developing countries and territories are shown in the First Schedule and a key letter appears after each country or territory. Where such a key letter appears before a rate of duty in the "GSP rate" column of the Second Schedule, it indicates that goods of the relevant heading or subheading are eligible for admission at that rate of duty if they are imported from a country or territory with a corresponding key letter. Where an entry appears in the rate of duty column without any preceding key letters, goods of the relevant heading or subheading which are imported from any developing country or territory which is a beneficiary under the GSP scheme are eligible for admission to the Bailiwick at that rate of duty.

The quantities of certain goods admissible at the preferential rates of duty provided for in this Order are limited by E E C Regulations and these limitations may take the form of Tariff Quotas, Community ceilings or maximum amounts for imports from individual beneficiary countries. When these quantitative limits have been reached the full rates of duty will be re-introduced.