



IMPORT DUTIES

Chargeable in the

BAILIWICK OF GUERNSEY

by virtue of the Import Duties (Bailiwick of Guernsey)

Laws, 1932 to 1960

No. 70 Order, 1975.

Price £2

STATUTORY INSTRUMENT 1975 No. 53.

THE IMPORT DUTIES (BAILLIWICK OF GUERNSEY) (No. 70) ORDER, 1975.

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 Second Schedule to this Order may be referred to as the Customs Tariff (Bailiwick of Guernsey) 1976 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 Second 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).

RATES OF IMPORT DUTY:

(a) The Full rate

3. Where in any heading or sub-heading in the Second 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") unless the goods are exempt from duty or subject to duty at a lower rate by virtue of the provisions of sections four to seven below:

Provided that where a rate of import duty specified in the Second 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 Second Schedule shall be treated as merely indicative of the rate of customs duty charged as aforesaid.

(b) Goods entitled to benefit from the eventual abolition of customs duties in trade between the Bailiwick and Member States of the European Communities

4. Without prejudice to the provisions of section five below, in the case of goods which satisfy the requisite conditions to benefit from Regulation (EEC) 385/73 (a) (relating to goods entitled to benefit from the eventual abolition of customs duties in trade between the United Kingdom and the Member States of the European Communities) import duty shall be charged at the rate, if any, shown in relation to the goods in the third column of the Second Schedule hereto prefixed by the letter "M".

(a) O.J. No. L 42, 14.2.1973, p.1.

(c) Maintenance of pre-accession duty-free or preferential treatment for the Republic of Ireland, the United Kingdom and Denmark.

5.—(1) 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.

(2) (a) In the case of goods imported from Denmark which satisfy the requirements of the Free Trade Agreement concluded between the United Kingdom and Denmark where a rate is shown in the third column prefixed by the letter "E", duty shall be charged at that rate.

(b) The provisions of section three above and of the preceding paragraph of this subsection shall not affect any exemption from duty which may be available in the case of goods of Denmark by virtue of Article 12 of the Treaty establishing the European Economic Community and accordingly any import duty which is for the time being chargeable on goods of a heading or sub-heading to which this paragraph applies shall not be chargeable in the case of goods of Denmark.

(c) Paragraph (b) above applies to any heading or sub-heading of goods on which no duty was chargeable immediately before the coming into operation of this Order if they were of Convention area origin within the meaning of the European Free Trade Association (Guernsey) Law, 1960.

(d) EFTA countries

6.—(1) In this Section :

"the Agreements" means the Agreements signed on 22 July 1972 between the European Economic Community and, respectively, Austria, Iceland, Portugal, Sweden and Switzerland, the Agreement signed on 14 May 1973, between the Community and Norway and the Agreement signed on 5 October 1973, between the Community and Finland and references to Article 25(1) of Protocol No. 3 (relating to origin of goods) to all or any of the said agreements are references to that Article as amended by EEC Regulations 3353/73—3358/73(a) and 840/74(b).

(2) In the case of goods which :

(a) satisfy the requirements of Article 25(1) of Protocol No. 3 (with the exception of prepared yoghurt with added flavouring or fruit falling within heading 21.07 D.I.) where a rate is shown in the third column of the Second Schedule prefixed by the letter "E", duty shall be charged at that rate;

(b) not being goods falling within sub-paragraph (a) above satisfy the requirements of the Agreements (being goods other than those of headings 05.08 B, 05.08 C., 05.09, 16.02 A. I. a), 16.02 B. II. a) I., 16.02 B. III. b) I. aa) II., 16.02 B. III. b) 2. aa) III. aaa), 16.02 B. III. b) 2. bb) I. I. aaa), 16.05A. (except goods of this sub-heading which satisfy the origin conditions in Portugal), 16.05 B. I., 21.06 A. I. a), 21.06 A. III. a) and 22.10), where a rate is shown in the third column prefixed by the letter "M", duty shall be charged at that rate;

(c) fall within sub-heading 07.01 A. II. a) and 07.05 A. I. and which satisfy the origin conditions in Portugal, duty shall be charged at the rate shown in the third column prefixed by the letter "M".

(e) Commonwealth preference area countries

7. In the case of goods qualifying for Commonwealth preference import duty shall be charged at the rate, if any, shown in relation to the goods in the third column of the Second Schedule hereto prefixed by "C1" :

Provided that, in the case of goods of Cyprus, Malta and Papua New Guinea, if a rate of duty is shown in relation to the goods in the said third column of the Second Schedule hereto prefixed by "C2", import duty shall be charged at the rate so shown.

(a) O.J. No. L 347, 17.12.73

(b) O.J. No. L 102, 11.4.74

(f) Agricultural Levies and other CAP charges

8. Where in respect of any goods classified in the Second Schedule to this Order there is an indication in the 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.

GENERAL PROVISIONS ABOUT THE CHARGING OF IMPORT DUTIES

9.—(1) Where a heading or sub-heading in the Second 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 Second 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 for the purpose of classifying goods in heading 04.04 by reference to their free-at-frontier values, where the conversion rate applicable shall be the current agricultural representative rate.

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

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

12.—(1) This Order may be cited as the Import Duties (Bailiwick of Guernsey) (No. 70) Order, 1975.

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

dated this 30th day of December, nineteen hundred and seventy-five.

J. G. DOREY,

*President of the Board of Administration
for and on behalf of the Board.*

FIRST SCHEDULE

Section I

ORDERS REVOKED

The Import Duties (Bailiwick of Guernsey) (No. 68) Order, 1974.

The Import Duties (Bailiwick of Guernsey) (No. 69) Order, 1975.

SECOND SCHEDULE

FORM OF TARIFF AND RATES OF IMPORT DUTY

LIST OF SECTION AND CHAPTER TITLES

Chapter	Page	Chapter	Page
SECTION I			
Live Animals ; Animal Products			
1 Live animals	5	21 Miscellaneous edible preparations	91
2 Meat and edible meat offals	7	22 Beverages, spirits and vinegar	99
3 Fish, crustaceans and molluscs	12	23 Residues and waste from the food industries ; prepared animal fodder	105
4 Dairy produce ; birds' eggs ; natural honey ; edible products of animal origin, not elsewhere specified or included.	16	24 Tobacco	107
5 Products of animal origin, not elsewhere specified or included.	20	SECTION V	
Mineral Products			
SECTION II			
Vegetable Products			
6 Live trees and other plants ; bulbs, roots and the like ; cut flowers and ornamental foliage	22	25 Salt ; sulphur ; earth and stone ; plastering materials, lime and cement	108
7 Edible vegetables and certain roots and tubers	28	26 Metallic ores, slag and ash	113
8 Edible fruit and nuts ; peel of melons or citrus fruit	35	27 Mineral fuels, mineral oils and products of their distillation ; bituminous substances ; mineral waxes	114
9 Coffee, tea, maté and spices	43	SECTION VI	
10 Cereals	45	Products of the Chemical and Allied Industries	
11 Products of the milling industry ; malt and starches ; gluten ; inulin	47	Section Notes.	
12 Oil seeds and oleaginous fruit ; miscellaneous grains, seeds and fruit ; industrial and medical plants ; straw and fodder	52	28 Inorganic chemicals ; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes	120
13 Raw vegetable materials of a kind, suitable for use in dyeing or in tanning ; lacs, gums, resins and other vegetable saps and extracts	54	29 Organic chemicals	133
14 Vegetable plaiting and carrying materials ; vegetable products, not elsewhere specified or included.	55	30 Pharmaceutical products	152
SECTION III			
Animal and Vegetable Fats and Oils and their Cleavage Products ; Prepared Edible Fats ; Animal and Vegetable Waxes			
15 Animal and vegetable fats and oils and their cleavage products ; prepared edible fats ; animal and vegetable waxes	56	31 Fertilisers	154
SECTION IV			
Prepared Foodstuffs ; Beverages, Spirits and Vinegar ; Tobacco			
16 Preparations of meat, of fish, of crustaceans or molluscs	60	32 Tanning and dyeing extracts ; tannins and their derivatives ; dyes, colours, paints and varnishes ; putty, fillers and stoppings ; inks	157
17 Sugars and sugar confectionery	63	33 Essential oils and resinoids ; perfumery, cosmetics and toilet preparations	161
18 Cocoa and cocoa preparations	66	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	162
19 Preparations of cereals, flour or starch ; pastrycooks' products	68	35 Albuminoidal substances ; glues	164
20 Preparations of vegetables, fruit or other parts of plants	73	36 Explosives ; pyrotechnic products ; matches ; pyrophoric alloys ; certain combustible preparations	166
		37 Photographic and cinematographic goods	167
		38 Miscellaneous chemical products	169
		SECTION VII	
		Artificial Resins and Plastic Materials, Cellulose Esters and Ethers, and Articles thereof ; Rubber, Synthetic Rubber, Factice, and Articles thereof	
		39 Artificial resins and plastic materials, cellulose esters and ethers ; articles thereof	174
		40 Rubber, synthetic rubber, factice, and articles thereof	181

SECTION VIII

Raw Hides and Skins, Leather, Furskins and Articles thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Gut (other than Silk-Worm Gut)

41	Raw hides and skins (other than furskins) and leather.	186
42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).	188
43	Furskins and artificial fur; manufactures thereof.	190

SECTION IX

Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto and of Other Plaiting Materials; Basketware and Wickerwork

44	Wood and articles of wood; wood charcoal.	191
45	Cork and articles of cork.	197
46	Manufactures of straw, of esparto and of other plaiting materials; basketware and wickerwork.	198

SECTION X

Paper-Making Material; Paper and Paperboard and Articles thereof

47	Paper-making material.	199
48	Paper and paperboard; articles of paper pulp, of paper or of paperboard.	200
49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.	208

SECTION XI

Textiles and Textile Articles

50	Silk and waste silk.	211
51	Man-made fibres (continuous).	214
52	Metallised textiles.	216
53	Wool and other animal hair.	217
54	Flax and ramie.	219
55	Cotton.	220
56	Man-made fibres (discontinuous).	221
57	Other vegetable textile materials; paper yarn and woven fabrics of paper yarn.	223
58	Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery.	225
59	Wadding and felt; twine; cordage; ropes and cables; special fabrics; impregnated and coated fabrics; textile articles of a kind suitable for industrial use.	230
60	Knitted and crocheted goods.	236
61	Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods.	238

62	Other made-up textile articles.	240
63	Old clothing and other textile articles; rags.	243

SECTION XII

Footwear, Headgear, Umbrellas, Sunshades, Whips, Riding-crops and Parts thereof; Prepared Feathers and Articles made therewith; Artificial Flowers; Articles of Human Hair; Fans

64	Footwear, gaiters and the like; parts of such articles.	244
65	Headgear and parts thereof.	247
66	Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof.	250
67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair; fans.	251

SECTION XIII

Articles of Stone, of Plaster, of Cement, of Asbestos, of Mica and of Similar Materials; Ceramic Products; Glass and Glassware

68	Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials.	253
69	Ceramic products.	259
70	Glass and glassware.	267

SECTION XIV

Pearls, Precious and Semi-Precious Stones, Precious Metals, Rolled Precious Metals, and Articles thereof; Imitation Jewellery; Coins

71	Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery.	272
72	Coin.	276

SECTION XV

Base Metals and Articles of Base Metal

73	Iron and steel and articles thereof.	277
74	Copper and articles thereof.	307
75	Nickel and articles thereof.	310
76	Aluminium and articles thereof.	312
77	Magnesium and beryllium and articles thereof.	314
78	Lead and articles thereof.	315
79	Zinc and articles thereof.	317
80	Tin and articles thereof.	318
81	Other base metals employed in metallurgy and articles thereof.	319
82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof.	322
83	Miscellaneous articles of base metal.	326

Chapter		Page	Chapter		Page
	SECTION XVI				
	Machinery and Mechanical Appliances ; Electrical Equipment ; Parts thereof			and surgical instruments and apparatus ; parts thereof.	
	Section Notes.	328	91	Clocks and watches and parts thereof.	382
84	Boilers, machinery and mechanical appliances ; parts thereof.	328	92	Musical instruments ; sound recorders and reproducers ; television image and sound recorders and reproducers, magnetic, parts and accessories of such articles.	384
85	Electrical machinery and equipment ; parts thereof.	349			
	SECTION XVII			SECTION XIX	
	Vehicles, Aircraft, and Parts thereof ; Vessels and certain associated Transport Equipment			Arms and Ammunition ; Parts thereof	
	Section Notes.	361	93	Arms and ammunition ; parts thereof.	389
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).	361			
87	Vehicles, other than railway or tramway rolling-stock, and parts thereof.	364		SECTION XX	
88	Aircraft and parts thereof ; parachutes ; catapults and similar aircraft launching gear ; ground flying trainers.	370		Miscellaneous Manufactured Articles	
89	Ships, boats and floating structures ...	371	94	Furniture and parts thereof ; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings.	391
	SECTION XVIII		95	Articles and manufactures of carving or moulding material.	392
	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		96	Brooms, brushes, feather dusters, powder-puffs and sieves.	395
90	Optical, photographic, cinematographic, measuring, checking, precision, medical	373	97	Toys, games and sports requisites ; parts thereof.	397
			98	Miscellaneous manufactured articles.	400
				SECTION XXI	
				Works of Art, Collectors' Pieces, and Antiques	
			99	Works of art, collectors' pieces, and antiques.	404

RULES FOR THE INTERPRETATION OF THE SCHEDULE OF DUTIES

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

- 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.
- (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.
- When for any reason, goods are, *prima facie* classifiable under two or more headings, classification shall be effected as follows :
 - 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 Schedule.

4. Goods not falling within any heading of the Schedule 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.

ADDITIONAL NOTE

For the purposes of subheading 01.02 A.II. a), the expression "calves" means animals of the domestic bovine species weighing on the hoof 220kg or less and not yet having any permanent teeth.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
01.01 LIVE HORSES, ASSES, MULES AND HINNIES :			
A. Horses :			
I. Pure-bred breeding animals	Free	Free	—
† II. For slaughter	3.2%	M } Free	—
III. Other	14.4%	M } Free	—
B. Asses	9.6%	M } Free	—
C. Mules and hinnies	13.6%	M } Free	—
01.02 LIVE ANIMALS OF THE BOVINE SPECIES :			
A. Domestic species :			
I. Pure-bred breeding animals	Free	Free	—
II. Other :			
a) Calves	9.6%	M } Free	*L
b) Other :			
† I. Cows for immediate slaughter, the meat of which is intended for processing	7.8%	M } Free	*L
2. Other :			
† aa) 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	9.6%	M } Free	*L
bb) Other	9.6%	M } Free	*L
B. Other	Free	Free	—
01.03 LIVE SWINE :			
A. Domestic species :			
I. Pure-bred breeding animals	Free	Free	—
II. Other :			
a) Sows having farrowed at least once, of a weight of not less than 160kg	Free	Free	L
b) Other	Free	Free	L
B. Other	Free	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.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
01.04 LIVE SHEEP AND GOATS :			
A. Domestic species :			
I. Sheep :			
a) Pure-bred breeding animals	Free	Free	—
b) Other	12%	M } Free C2 }	—
II. Goats :			
a) Pure-bred breeding animals	4%	M } Free C2 }	—
b) Other	4%	M } Free C2 }	—
B. Other	Free	Free	—
01.05 LIVE POULTRY, THAT IS TO SAY, FOWLS, DUCKS, GESE, TURKEYS AND GUINEA FOWLS :			
A. Of a weight not exceeding 185g	Free	Free	L
B. Other :			
I. Fowls	Free	Free	L
II. Ducks	Free	Free	L
III. Geese	Free	Free	L
IV. Turkeys	Free	Free	L
V. Guinea fowls	Free	Free	L
01.06 OTHER LIVE ANIMALS :			
A. Domestic rabbits	6-4%	M } Free C2 }	—
B. Pigeons	8%	M } Free C2 }	—
C. Other	Free	Free	—

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

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

- A. "Carcases of domestic bovine animals", for the purposes of subheading 02.01 A. II. a): 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 atloido-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpian or tarso-metatarsian joints;
- B. "Half-carcasses of domestic bovine animals", for the purposes of subheading 02.01 A. II. a): 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;
- C. "Calf carcasses", for the purposes of subheading 02.01 A. II. a) 1. aa) II.: carcasses of animals of the domestic bovine species with the typical light colour of veal, weighing per carcass 130kg or less;
- D. "Calf half-carcasses", for the purposes of subheading 02.01 A. II. a) 1. aa) II.: half-carcasses of animals of the domestic bovine species with the typical light colour of veal, weighing per half-carcass 65kg or less;
- E. "Unseparated calf forequarters", for the purposes of subheading 02.01 A. II. a) 1. aa) 22.: the whole of the front part of a calf carcass comprising all the bones and the scrag, neck and shoulder, with a maximum of eight pairs of ribs and a minimum of four pairs of ribs with or without the thin flank. These cuts must be of the typical light colour of veal and weigh not more than 60kg;
- F. "Separated calf forequarters", for the purposes of subheading 02.01 A. II. a) 1. aa) 22.: the front part of a calf half-carcass comprising all the bones and the scrag, neck and shoulder, with a maximum of eight ribs and a minimum of four ribs with or without the thin flank. These cuts must be of the typical light colour of veal and weigh not more than 30kg;
- G. "Unseparated calf hindquarters", for the purposes of subheading 02.01 A. II. a) 1. aa) 33.: the whole of the rear part of a calf carcass comprising all the bones and the thighs and loins, with a minimum of five pairs of whole or cut ribs with or without the knuckle and with or without the thin flanks. These cuts must be of the typical light colour of veal and weigh not more than 75kg. The expression is to be extended to cover the whole of the front part of a calf carcass comprising all the bones and the scrag, neck and shoulder, with more than eight pairs of ribs;
- H. "Separated calf hindquarters", for the purposes of subheading 02.01 A. II. a) 1. aa) 33.: the rear part of a calf half-carcass comprising all the bones and the thigh and loin, with a minimum of five whole or cut ribs with or without the knuckle and with or without the thin flanks. These cuts must be of the typical light colour of veal and weigh not more than 40kg. The expression is to be extended to cover the front part of a calf half-carcass comprising all the bones and the scrag, neck and shoulder, with more than eight ribs;
- IJ. "Compensated quarters":
(a) for the purposes of subheading 02.01 A. II. a) 1. bb) II.: 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;

- (b) For the purposes of subheading 02.01 A. II. a) 2. aa): 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 being allowed;

- K. "Forequarters of adult animals", for the purposes of subheading 02.01 A. II. a) 1. bb) 22., and "forequarters", for the purposes of subheading 02.01 A. II. a) 2. bb): the front part of the half-carcass comprising all the bones and the scrag, neck and shoulder, with a minimum of four ribs and a maximum of ten whole or cut ribs, with or without the thin flanks;

- L. "Hindquarters of adult animals", for the purposes of subheading 02.01 A. II. a) 1. bb) 33., and "hindquarters", for the purposes of subheading 02.01 A. II. a) 2. cc): the rear part of the half-carcass comprising all the bones and the thigh and sirloin, with a minimum of three whole or cut ribs, with or without the shin and with or without the thin flanks; the expressions are to be extended to cover the front part of the half-carcass comprising all the bones and including the scrag, neck and shoulder, but with more than ten ribs;

- M. (a) "Crop" and "chuck and blade" cuts, for the purposes of subheading 02.01 A. II. a) 2. dd) 22. bbb), the dorsal part of the forequarter, including the upper part of the shoulder, obtained 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 with a minimum of four ribs and a maximum of ten ribs;

- (b) "Brisket" cut, for the purposes of subheading 02.01 A. II. a) 2. dd) 22. bbb), the lower part of the forequarter comprising the brisket navel end and brisket point end;

- N. In determining the number of whole or cut ribs referred to in paragraphs E to L, 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.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
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 :			
A. Meat :			
I. Of horses, asses, mules and hinnies	6.4%	M } Free C2 }	—
II. Of bovine animals :			
a) Of domestic bovine animals :			
I. Fresh or chilled :			
aa) Of calves :			
11. Carcasses and half-carcasses	12%	M } Free C2 }	*L
22. Separated or unseparated forequarters	12%	M } Free C2 }	*L
33. Separated or unseparated hindquarters	12%	M } Free C2 }	*L
bb) Of adult animals :			
(i). Carcasses, half-carcasses or "compensated" quarters :			
aaa) 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	12%	M } Free C2 }	*L
bbb) Other	12%	M } Free C2 }	*L
22. Forequarters			
aaa) 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	12%	M } Free C2 }	*L
bbb) Other	12%	M } Free C2 }	*L
33. Hindquarters			
† aaa) 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	12%	M } Free C2 }	*L
bbb) Other	12%	M } Free C2 }	*L
cc) Other cuts of beef and veal :			
11. Unboned (bone-in)	12%	M } Free C2 }	*L
22. Boned or boneless	12%	M } Free C2 }	*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.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
02.01 A.II. a) —continued			
2. Frozen :			
aa) Carcases, half-carcases, or "compensated " quarters	12%	M } Free C2 }	*L
† bb) Forequarters	12%	M } Free C2 }	*L
cc) Hindquarters	12%	M } Free C2 }	*L
dd) Other :			
11. Unboned (bone-in)	12%	M } Free C2 }	*L
† 22. Boned or boneless :			
aaa) 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.	12%	M } Free C2 }	*L
‡ bbb) Crop, chuck and blade and brisket cuts	12%	M } Free C2 }	*L
ccc) Other	12%	M } Free C2 }	*L
b) Other	16%	M } Free C2 }	—
III. Of swine :			
a) Of domestic swine :			
1. Carcases or half-carcases, with or without heads, feet or flare fat	Free	Free	L
2. Hams and cuts of ham, unboned (bone-in)	Free	Free	L
3. Shoulders (fores) and cuts of shoulders, unboned (bone-in)	Free	Free	L
4. Loins and cuts of loins, unboned (bone-in)	Free	Free	L
5. Bellies (streaky) and cuts of bellies	Free	Free	L
6. Other :			
aa) Boned or boneless and frozen	Free	Free	L
bb) Other	Free	Free	L
b) Other	4%	M } Free C2 }	—
IV. Other	16%	M } Free C2 }	—
B. Offals :			
† I. For the manufacture of pharmaceutical products	Free	Free	—
II. Other :			
a) Of horses, asses, mules and hinnies	8%	M } Free C2 }	—
b) Of domestic bovine animals :			
1. Livers	6.6%	M } Free C2 }	—
2. Other	4.2%	M } Free C2 }	—
c) Of domestic swine :			
1. Heads and cuts of heads ; necks	Free	Free	L
2. Feet and tails	Free	Free	L
3. Kidneys	Free	Free	L
4. Livers	Free	Free	L
5. Hearts, tongues and lungs	Free	Free	L
6. Livers, hearts, tongues and lungs attached to the trachea and gullet	Free	Free	L
7. Other	Free	Free	L
d) Other	2.4%	M } Free C2 }	—

* 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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
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 :			
A. Whole poultry :			
I. Fowls :			
a) Plucked and gutted, with heads and feet, known as "83% chickens"	Free	Free	L
b) Plucked and drawn, without heads and feet, but with hearts, livers and gizzards, known as "70% chickens"	Free	Free	L
c) Plucked and drawn, without heads and feet and without hearts, livers and gizzards, known as "65% chickens"	Free	Free	L
II. Ducks :			
a) Plucked, bled, gutted but not drawn, with heads and feet, known as "85% ducks"	Free	Free	L
b) Plucked and drawn, without heads and feet, but with hearts, livers and gizzards, known as "70% ducks"	Free	Free	L
c) Plucked and drawn, without heads and feet and without hearts, livers and gizzards, known as "63% ducks"	Free	Free	L
III. Geese :			
a) Plucked, bled, not drawn, with heads and feet, known as "82% geese"	Free	Free	L
b) Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as "75% geese"	Free	Free	L
IV. Turkeys	Free	Free	L
V. Guinea fowls	Free	Free	L
B. Poultry cuts (excluding offals) :			
I. Boned or boneless	Free	Free	L
II. Unboned (bone-in) :			
a) Halves or quarters :			
1. Of fowls	Free	Free	L
2. Of ducks	Free	Free	L
3. Of geese	Free	Free	L
4. Of turkeys	Free	Free	L
5. Of guinea fowls	Free	Free	L
b) Whole wings, with or without tips	Free	Free	L
c) Backs, necks, backs with necks attached, rumps and wing tips	Free	Free	L
d) Breasts and cuts of breasts :			
1. Of geese	Free	Free	L
2. Of turkeys	Free	Free	L
3. Of other poultry	Free	Free	L
e) Legs and cuts of legs :			
1. Of geese	Free	Free	L
2. Of turkeys			
aa) Drumsticks and cuts of drumsticks	Free	Free	L
bb) Other	Free	Free	L
3. Of other poultry	Free	Free	L
f) Other	Free	Free	L
C. Offals	Free	Free	L
02.03 POULTRY LIVER, FRESH, CHILLED, FROZEN, SALTED OR IN BRINE :			
A. Foie gras (goose or duck)	Free	Free	L
B. Other	Free	Free	L
02.04 OTHER MEAT AND EDIBLE MEAT OFFALS, FRESH, CHILLED OR FROZEN :			
A. Of domestic pigeons and domestic rabbits	8.8%	M } Free C2 }	—
B. Of game	4%	M } Free C2 }	—
C. Other :			
I. Whale and seal meat ; frogs' legs	8% *	M } Free C2 }	—
II. Other	11.2%	M } Free C2 }	—

* "E" rate (nil) for whalemeat of Portugal.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
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 :			
A. Back-fat :			
I. Fresh, chilled, frozen, salted or in brine	Free	Free	L
II. Dried or smoked	Free	Free	L
B. Pig fat, other than that falling within subheading A.	Free	Free	L
C. Poultry fat	Free	Free	L
02.06 MEAT AND EDIBLE MEAT OFFALS (EXCEPT POULTRY LIVER), SALTED, IN BRINE, DRIED OR SMOKED :			
A. Horsemeat, salted, in brine or dried	10-4%	M } Free C2 }	—
B. Meat and edible meat offals of domestic swine :			
I. Meat :			
a) Salted or in brine :			
1. Carcases or half-carcases, with or without heads, feet or flare fat	Free	Free	L
2. Bacon sides, spencers, $\frac{1}{2}$ sides and middles :			
aa) Bacon sides	Free	Free	L
bb) Spencers	Free	Free	L
cc) $\frac{1}{2}$ sides and middles	Free	Free	L
3. Hams and cuts of ham, unboned (bone-in)	Free	Free	L
4. Shoulders (fores) and cuts of shoulders, unboned (bone-in)	Free	Free	L
5. Loins and cuts of loins, unboned (bone-in)	Free	Free	L
6. Bellies (streaky) and cuts of bellies	Free	Free	L
7. Other	Free	Free	L
b) Dried or smoked :			
1. Carcases or half-carcases, with or without heads, feet or flare fat	Free	Free	L
2. Bacon sides, spencers, $\frac{1}{2}$ sides and middles :			
aa) Bacon sides	Free	Free	L
bb) Spencers	Free	Free	L
cc) $\frac{1}{2}$ sides and middles	Free	Free	L
3. Hams and cuts of ham, unboned (bone-in):			
aa) Slightly dried or slightly smoked	Free	Free	L
bb) Other	Free	Free	L
4. Shoulders (fores) and cuts of shoulders, unboned (bone-in) :			
aa) Slightly dried or slightly smoked	Free	Free	L
bb) Other	Free	Free	L
5. Loins and cuts of loins, unboned (bone-in):			
aa) Slightly dried or slightly smoked	Free	Free	L
bb) Other	Free	Free	L
6. Bellies (streaky) and cuts of bellies:			
aa) Slightly dried or slightly smoked	Free	Free	L
bb) Other	Free	Free	L
7. Other:			
aa) Slightly dried or slightly smoked	Free	Free	L
bb) Other	Free	Free	L
II. Edible meat offals :			
a) Heads and cuts of heads ; necks	Free	Free	L
b) Feet and tails	Free	Free	L
c) Kidneys	Free	Free	L
d) Livers	Free	Free	L
e) Hearts, tongues and lungs	Free	Free	L
f) Livers, hearts, tongues and lungs attached to the trachea and gullet	Free	Free	L
g) Other	Free	Free	L
C. Other :			
I. Of domestic bovine animals :			
a) Meat :			
1. Unboned (bone-in)	14-4%	M } Free C2 }	*L
2. Boned or boneless	14-4%	M } Free C2 }	*L
b) Offals	14-4%	M } Free C2 }	—
II. Other	19-2%	M } Free C2 }	—

* 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	Rate of Duty		Additional Charge
	Full	Preferential	
03.01 FISH, FRESH (LIVE OR DEAD), CHILLED OR FROZEN :			
A. Freshwater fish :			
I. Trout and other salmonidae :			
a) Trout	9.6%	M } Free	—
b) Salmon	3.2%	C } Free	—
c) Lake white fish	Free	M } Free	—
d) Other	Free	C } Free	—
II. Eels	4%	M } Free	—
III. Carp	6.4%	C } Free	*
IV. Other	Free	M } Free	—
B. Saltwater fish :			
I. Whole, headless or in pieces :			
a) Herring :			
1. From 15 February to 15 June :			
aa) Fresh or chilled	Free	Free	—
bb) Frozen	Free	Free	—
2. From 16 June to 14 February :			
aa) Fresh or chilled	Free	Free	*
bb) Frozen	Free	Free	*
b) Sprats :			
1. From 15 February to 15 June	Free	Free	—
2. From 16 June to 14 February	Free	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	Free	*
bbb) Other	Free	Free	*
22. Long-finned tunny	Free	Free	*
33. Other	Free	Free	*
bb) Gilled and gutted :			
11. Yellow-finned tunny :			
aaa) Weighing not more than 10kg each	Free	Free	*
bbb) Other	Free	Free	*
22. Long-finned tunny	Free	Free	*
33. Other	Free	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.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
03.01 B. I. c) I.—continued			
† cc) Other (for example, "heads off") :			
11. Yellow-finned tunny :			
aaa) Weighing not more than 10kg each	Free	Free	*
bbb) Other	Free	Free	*
22. Long-finned tunny	Free	Free	*
33. Other	Free	Free	*
2. Other	17.6%	M } Free	*
d) Sardines (<i>Clupea pilchardus</i> Walbaum) :			
1. Fresh or chilled	18.4%	M } Free	—
2. Frozen	18.4%	M } Free	—
e) Sharks	6.4%	M } Free	—
f) Redfish (<i>Sebastes marinus</i>) :			
1. Fresh or chilled	6.4%	M } Free	—
2. Frozen	6.4%	M } Free	—
g) Halibut (<i>Hippoglossus vulgaris</i> , <i>Hippoglossus reinhardtius</i>)	6.4%	M } Free	—
h) Cod (<i>Gadus morrhua</i> or <i>Gadus callarias</i>) :			
1. Fresh or chilled	12%	M } Free	—
2. Frozen	12%	M } Free	—
ij) Coalfish (<i>Pollachius virens</i> or <i>Gadus virens</i>) :			
1. Fresh or chilled	12%	M } Free	—
2. Frozen	12%	M } Free	—
k) Haddock :			
1. Fresh or chilled	12%	M } Free	—
2. Frozen	12%	M } Free	—
l) Whiting (<i>Merlangus merlangus</i>) :			
1. Fresh or chilled	12%	M } Free	—
2. Frozen	12%	M } Free	—
m) Mackerel :			
1. From 15 February to 15 June :			
aa) Fresh or chilled	Free	Free	—
bb) Frozen	Free	Free	—
2. From 16 June to 14 February :			
aa) Fresh or chilled	16%	M } Free	—
bb) Frozen	16%	M } Free	—
n) Anchovies (<i>Engraulis</i> sp. p.) :			
1. Fresh or chilled	12%	M } Free	—
2. Frozen	12%	M } Free	—
o) Plaice :			
1. Fresh or chilled	12%	M } Free	—
2. Frozen	12%	M } Free	—

* 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.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
03.01 B. 1.—continued			
p) Sea-bream of the species <i>Dentex dentex</i> and <i>Pagellus</i> :			
1. Fresh or chilled	12%	M } Free	—
2. Frozen	12%	M } Free	—
q) Other	12%	M } Free	—
II. Fillets :			
a) Fresh or chilled	14.4%	M } Free	—
b) Frozen :			
1. Of cod (<i>Gadus morrhua</i> or <i>Gadus callarias</i>)	12%*	M } Free	—
2. Of coalfish (<i>Pollachius virens</i> or <i>Gadus virens</i>)	12%*	M } Free	—
3. Of haddock	12%*	M } Free	—
4. Of redfish (<i>Sebastes marinus</i>)	12%*	M } Free	—
5. Of tunny	14.4%	M } Free	—
6. Of mackerel	12%*	M } Free	—
7. Other	12% *	M } Free	—
C. Livers and roes	8%	M } Free	—
03.02 FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS :			
A. Dried, salted or in brine :			
I. Whole, headless or in pieces :			
a) Herrings	9.6%	M } Free	—
b) Cod	Free	Free	—
c) Anchovies (<i>Engraulis</i> sp. p.)	8%	M } Free	—
d) Common halibut (<i>Hippoglossus vulgaris</i>)	12%	M } Free	—
e) Salmon, salted or in brine	8.8%	M } Free	—
f) Other	9.6%	M } Free	—
II. Fillets :			
a) Of cod	Free	Free	—
b) Of salmon, salted or in brine	12%	M } Free	—
c) Of lesser or Greenland halibut (<i>Hippoglossus reinhardtius</i>), salted or in brine	12%	M } Free	—
d) Other	12.8%	M } Free	—
B. Smoked, whether or not cooked before or during the smoking process :			
I. Herring	8%	M } Free	—
II. Salmon	10.4%	M } Free	—
III. Lesser or Greenland halibut (<i>Hippoglossus reinhardtius</i>)	12%	M } Free	—
IV. Common halibut (<i>Hippoglossus vulgaris</i>)	12.8%	M } Free	—
V. Other	11.2%	M } Free	—
C. Livers and roes	8.8%	M } Free	—
D. Fish meal	10.4%	M } Free	—

* "E" rate 1.5% for Norway.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
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 :			
A. Crustaceans :			
I. Crawfish	20%	M } Free C2 }	—
II. Lobsters (<i>Homarus sp.p.</i>) :			
a) Live	8%	M } Free C2 }	—
b) Other :			
1. Whole	10-4%	M } Free C2 }	—
2. Other	16%	M } Free C2 }	—
III. Crabs and freshwater crayfish	12%	M } Free C2 }	—
IV. Shrimps and prawns :			
a) Prawns (<i>Pandalidae sp.p.</i>)	9-6%	M } Free C2 }	—
b) Shrimps of the genus " <i>Crangon</i> " sp.p. :			
1. Fresh, chilled or simply boiled in water	14-4%	M } Free C2 }	—
2. Other	14-4%	M } Free C2 }	—
c) Other	14-4%	M } Free C2 }	—
V. Other (for example, Norway lobsters)	9-6%	M } Free C2 }	—
B. Molluscs :			
I. Oysters :			
a) European flat oysters weighing not more than 40g each	Free	Free	—
b) Other	14-4%	M } Free C2 }	—
II. Mussels	8%	M } Free C2 }	—
III. Snails, other than sea snails	Free	Free	—
IV. Other :			
a) Frozen :			
1. Squid :			
aa) <i>Ommastrephes sagittatus</i> and <i>Loligo sp.p.</i>	4-8%	M } Free C2 }	—
bb) Other	6-4%	M } Free C2 }	—
2. Cuttle-fish of the species <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> and <i>Sepiella rondeleti</i>	6-4%	M } Free C2 }	—
3. Octopus	6-4%	M } Free C2 }	—
4. Other	6-4%	M } Free C2 }	—
b) Other :			
1. Squid (<i>Ommastrephes sagittatus</i> and <i>Loligo sp.p.</i>)	4-8%	M } Free C2 }	—
2. Other	6-4%	M } Free C2 }	—

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
04.02 MILK AND CREAM, PRESERVED, CONCENTRATED OR SWEETENED :			
A. Not containing added sugar :			
I. Whey	Free	Free	L
II. Milk and cream, in powder or granules :			
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	Free	L
2. Exceeding 1.5% but not exceeding 27%	Free	Free	L
3. Exceeding 27% but not exceeding 29%	Free	Free	L
4. Exceeding 29%	Free	Free	L
b) Other, of a fat content, by weight :			
1. Not exceeding 1.5%	Free	Free	L
2. Exceeding 1.5% but not exceeding 27%	Free	Free	L
3. Exceeding 27% but not exceeding 29%	Free	Free	L
4. Exceeding 29%	Free	Free	L
III. Milk and cream, other than in powder or granules :			
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	Free	L
2. Other	Free	Free	L
b) Other, of a fat content, by weight :			
1. Not exceeding 45%	Free	Free	L
2. Exceeding 45%	Free	Free	L
B. Containing added sugar :			
I. Milk and cream, in powder or granules :			
* 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	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	Free	L
bb) Exceeding 1.5% but not exceeding 27%	Free	Free	L
cc) Exceeding 27%	Free	Free	L
2. Other, of a fat content, by weight :			
aa) Not exceeding 1.5%	Free	Free	L
bb) Exceeding 1.5% but not exceeding 27%	Free	Free	L
cc) Exceeding 27%	Free	Free	L
II. Milk and cream, other than in powder or granules :			
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	Free	L
b) Other, of a fat content, by weight :			
1. Not exceeding 45%	Free	Free	L
2. Exceeding 45%	Free	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.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
04.03 BUTTER :			
A. Of a fat content, by weight, not exceeding 85%	Free	Free	L
B. Other	Free	Free	L
04.04 CHEESE AND CURD :			
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. 186·07UA† or more, but less than 206·07UA†	Free	Free	L
2. 206·07UA† or more	Free	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 206·07UA† but less than 234·07UA† per 100kg net weight	Free	Free	L
bb) Of not less than 450g and of a free-at-frontier value of not less than 234·07UA† per 100kg net weight	Free	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 254·07UA† per 100kg net weight	Free	Free	L
II. Other	Free	Free	L
*B. Glarus herb cheese (known as Schabziger), made from skimmed milk and mixed with finely-ground herbs	Free	Free	L
C. Blue-veined cheese, not grated or powdered	Free	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 56%	Free	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	Free	L
2. Exceeding 48%	Free	Free	L
b) Exceeding 36%	Free	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	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.

† See page iii.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
04.04 E. I.—continued			
b) Exceeding 47% but not exceeding 72% :			
I. Cheddar, including Chester :			
* 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 193.10UA\$ per 100kg net weight	Free	Free	L
bb) Other	Free	Free	L
* 2. Tilsit and Butterkäse of a fat content, by weight, in the dry matter :			
aa) Not exceeding 48%	Free	Free	L
bb) Exceeding 48%	Free	Free	L
* 3. Kashkaval	Free	Free	L
* 4. Cheese of sheep's milk or buffalo milk, in containers containing brine, or in sheep or goat-skin bottles	Free	Free	L
5. Other	Free	Free	L
c) Exceeding 72% :			
I. In immediate packings of a net capacity not exceeding 500g	Free	Free	L
2. Other	Free	Free	L
II. Other :			
a) Grated or powdered	Free	Free	L
b) Other	Free	Free	L
04.05 BIRDS' EGGS AND EGG YOLKS, FRESH, DRIED OR OTHERWISE PRESERVED, SWEETENED OR NOT :			
A. Eggs in shell, fresh or preserved :			
I. Poultry eggs :			
† a) Eggs for hatching	Free	Free	L
b) Other	Free	Free	L
II. Other eggs	9.6% + £0.0100 per 120	M £0.0100 per 120 C1 9.6% C2 Free	—
† B. Eggs, not in shell ; egg yolks :			
I. Suitable for human consumption :			
a) Eggs, not in shell :			
1. Dried	Free	Free	L
2. Other	Free	Free	L
b) Egg yolks :			
1. Liquid	Free	Free	L
2. Frozen	Free	Free	L
3. Dried	Free	Free	L
† II. Other	Free	Free	—
04.06 NATURAL HONEY	21.6% + £0.0984 per 100kg	M £0.0984 per 100kg C1 21.6% C2 Free	—
04.07 EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	9.6%	M } Free C2 }	—

* 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.

Chapter 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

1. This Chapter does not cover :
- Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried) ;
 - Hides or skins (including furskins) other than goods falling within heading No. 05.05, 05.06 or 05.07 (Chapter 41 or 43) ;
 - Animal textile materials, other than horsehair and horsehair waste (Section XI) ; or
 - 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	Rate of Duty	
	Full	Preferential
05.01 HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR	Free	Free
05.02 PIGS', HOGS' AND BOARS' BRISTLES OR HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES AND HAIR	Free	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	Free
B. Other	0.8%	$\left. \begin{smallmatrix} M \\ C2 \end{smallmatrix} \right\}$ Free
05.04 GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF	Free	Free
05.05 FISH WASTE	Free	Free
05.06 SINEWS AND TENDONS; PARINGS AND SIMILAR WASTE, OF RAW HIDES OR SKINS	Free	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	Free
II. Other	2.8%	$\left. \begin{smallmatrix} M \\ C2 \end{smallmatrix} \right\}$ Free
B. Other	1.6%	$\left. \begin{smallmatrix} M \\ C2 \end{smallmatrix} \right\}$ Free
05.08 BONES AND HORN-CORES, UNWORKED, DE-FATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE OF THESE PRODUCTS :		
A. Ossein	Free	Free
B. Bone meal	1%	$\left. \begin{smallmatrix} CI \\ C2 \\ E \end{smallmatrix} \right\}$ Free
C. Other	1%	$\left. \begin{smallmatrix} CI \\ C2 \\ E \end{smallmatrix} \right\}$ Free

Tariff Heading	Rate of Duty	
	Full	Preferential
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	1%	CI } Free C2 } E }
05.10 IVORY, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF IVORY	Free	Free
05.11 TORTOISE-SHELL (SHELLS AND SCALES), UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; CLAWS AND WASTE OF TORTOISE-SHELL	Free	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	Free
05.13 NATURAL SPONGES:		
A. Raw	Free	Free
B. Other	6.4%	M } Free C2 }
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	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	4%	M } Free C2 }
II. Other	Free	Free
B. Other	Free	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
06.01 BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER :		
A. Dormant :		
I. Lily of the valley crowns and roots	4.8%	M } Free C2 }
II. Bulbs, corms, rhizomes and tubers :		
a) Begonia and gloxinia	6.8%	M Free C1 4.8% C2 Free
b) Other	8.8%	M Free C1 4.8% C2 Free
III. Other, including dahlia and other tuberous roots	4.8% + £0.0550 per kg	M Free C1 4.8% C2 Free
B. In growth or in flower :		
I. Orchids, hyacinths, narcissi and tulips :		
a) Narcissus (polyanthus types), roman hyacinth	9% + £0.0165 per kg (gross)	M £0.0165 per kg (gross) C1 9% 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	9% + £0.1249 per kg (gross)	M £0.1249 per kg (gross) C1 9% C2 Free
2. From 1 March to 30 April	9% + £0.0992 per kg (gross)	M £0.0992 per kg (gross) C1 9% C2 Free
3. From 1 May to 30 November	9% + £0.0734 per kg (gross)	M £0.0734 per kg (gross) C1 9% C2 Free
c) Other	9% + £0.0734 per kg (gross)	M £0.0734 per kg (gross) C1 9% C2 Free
II. Other :		
a) Ixia, snowdrop, star of Bethlehem	6% + £0.0165 per kg (gross)	M £0.0165 per kg (gross) C1 6% C2 Free
b) Ranunculus	6% + £0.0256 per kg (gross)	M £0.0256 per kg (gross) C1 6% C2 Free

Tariff Heading	Rate of Duty	
	Full	Preferential
06.01 B. II.—continued		
c) Iris :		
1. From 1 December to last day of February	6% + £0.1249 per kg (gross)	M £0.1249 per kg (gross) C1 6% C2 Free
2. From 1 March to 30 April	6% + £0.0992 per kg (gross)	M £0.0992 per kg (gross) C1 6% C2 Free
3. From 1 May to 30 November	6% + £0.0734 per kg (gross)	M £0.0734 per kg (gross) C1 6% C2 Free
d) Freesia :		
1. From 1 September to 30 April	16%	M 10% C1 6% C2 Free
2. From 1 May to 31 August	10%	M 4% C1 6% C2 Free
e) Other	6% + £0.0734 per kg (gross)	M £0.0734 per kg (gross) C1 6% C2 Free
06.02 OTHER LIVE PLANTS, INCLUDING TREES, SHRUBS, BUSHES, ROOTS, CUTTINGS AND SLIPS :		
A. Unrooted cuttings and slips :		
I. Of vines	Free	Free
II. Other	7.2%	M } Free C2 }
B. Vine slips, grafted or rooted	1.8% + £1.7715 per 100kg (gross)	M £1.7715 per 100kg (gross) C1 1.8% C2 Free
C. Pineapple plants	£1.7715 per 100kg (gross)	C1 } Free C2 }
D. Other :		
I. Mushroom spawn	7.8%	M } Free C2 }
II. Rose stocks and rose trees, shrubs, bushes and plants :		
a) Rose stocks neither budded nor grafted, the following: Rooted single stems of rosa canina or rosa rugosa, not less than 1.2m in length; seedlings of rosa canina or rosa laxa	7.8%	M } Free C2 }
b) Other :		
1. Standard trees, including half standards, quarter standards and weeping standards	7.8% + £4.8000 per 100	M £4.8000 per 100 C1 7.8% C2 Free
2. Other	7.8% + £1.2000 per 100	M £1.2000 per 100 C1 7.8% C2 Free
III. Fruit stocks and fruit trees, shrubs, bushes and plants	7.8% + £1.7715 per 100kg (gross)	M £1.7715 per 100kg (gross) C1 7.8% C2 Free
IV. Azalea indica :		
a) Not in flower	7.8%	M } Free C2 }
b) In flower	7.8% + £0.0734 per kg (gross)	M £0.0734 per kg (gross) C1 7.8% C2 Free

Tariff Heading	Rate of Duty	
	Full	Preferential
06.02 D.—continued		
V. <i>Broussonetia papyrifera</i> (paper mulberry) and grafts on <i>Broussonetia papyrifera</i> stock; sweet bays	7.8%	M } Free C2 }
VI. Other:		
a) Not in flower:		
1. Trees, shrubs and bushes	7.8% + £1.7715 per 100kg (gross)	M £1.7715 per 100kg (gross) CI 7.8% C2 Free
2. Other	7.8% + £0.0550 per kg (gross)	M £0.0550 per kg (gross) CI 7.8% C2 Free
b) In flower:		
1. <i>Gypsophila</i> , heather, marguerite, marigold, stock	7.8% + £0.0165 per kg (gross)	M £0.0165 per kg (gross) CI 7.8% C2 Free
2. Other	7.8% + £0.0734 per kg (gross)	M £0.0734 per kg (gross) CI 7.8% C2 Free
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:		
A. Fresh:		
I. From 1 June to 31 October:		
a) Mimosa	14.4% + £0.0073 per kg	M £0.0073 per kg CI 14.4% C2 Free
b) <i>Gypsophila</i> , heather, <i>ixia</i> , marguerite, marigold, roman hyacinth, snowdrop, star of Bethlehem, stock	14.4% + £0.0165 per kg	M £0.0165 per kg CI 14.4% C2 Free
c) Lilac	14.4% + £0.0132 per kg	M £0.0132 per kg CI 14.4% C2 Free
d) <i>Narcissus</i> (polyanthus types), peony, ranunculus	14.4% + £0.0256 per kg	M £0.0256 per kg CI 14.4% C2 Free
e) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip	14.4% + £0.0734 per kg	M £0.0734 per kg CI 14.4% C2 Free
f) Freesia:		
I. From 1 September to 31 October:		
aa) Of a value exceeding £1.9836 per kg	14.4% + £0.3086 per kg	M £0.3086 per kg CI 14.4% C2 Free
bb) Other	24%	M 10% CI 14.4% C2 Free
2. From 1 June to 31 August		
g) Anemone, carnation, rose	14.4% + £0.1102 per kg	M £0.1102 per kg CI 14.4% C2 Free
h) Other	14.4% + £0.0881 per kg	M £0.0881 per kg CI 14.4% C2 Free

Tariff Heading	Rate of Duty	
	Full	Preferential
06.03 A.—continued		
II. From 1 November to 31 May:		
a) Mimosa	10.2% + £0.0073 per kg	M £0.0073 per kg CI 10.2% C2 Free
b) Gypsophila, heather, ixia, marguerite, marigold, roman hyacinth, snowdrop, star of Bethlehem, stock	10.2% + £0.0165 per kg	M £0.0165 per kg CI 10.2% C2 Free
c) Lilac	10.2% + £0.0132 per kg	M £0.0132 per kg CI 10.2% C2 Free
d) Narcissus (polyanthus types), peony, ranunculus	10.2% + £0.0256 per kg	M £0.0256 per kg CI 10.2% 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	10.2% + £0.0734 per kg	M £0.0734 per kg CI 10.2% C2 Free
2. From 1 December to last day of February	10.2% + £0.1249 per kg	M £0.1249 per kg CI 10.2% C2 Free
3. From 1 March to 30 April	10.2% + £0.0992 per kg	M £0.0992 per kg CI 10.2% C2 Free
4. From 1 May to 31 May	10.2% + £0.0734 per kg	M £0.0734 per kg CI 10.2% C2 Free
f) Freesia:		
1. From 1 November to 30 April:		
aa) Of a value exceeding £1.9836 per kg	10.2% + £0.3086 per kg	M £0.3086 per kg CI 10.2% C2 Free
bb) Other	20.2%	M 10% CI 10.2% C2 Free
2. From 1 May to 31 May	10.2% + £0.1102 per kg	M £0.1102 per kg CI 10.2% C2 Free
g) Anemone, carnation, rose	10.2% + £0.1102 per kg	M £0.1102 per kg CI 10.2% C2 Free
h) Other	10.2% + £0.0881 per kg	M £0.0881 per kg CI 10.2% C2 Free
B. Other:		
I. Mimosa	12% + £0.0073 per kg	M £0.0073 per kg CI 12% C2 Free
II. Gypsophila, heather, ixia, marguerite, marigold, roman hyacinth, snowdrop, star of Bethlehem, stock	12% + £0.0165 per kg	M £0.0165 per kg CI 12% C2 Free

Tariff Heading	Rate of Duty	
	Full	Preferential
06.03 B.—continued		
III. Lilac	12% + £0.0132 per kg	M £0.0132 per kg CI 12% C2 Free
IV. Narcissus (polyanthus types), peony, ranunculus	12% + £0.0256 per kg	M £0.0256 per kg CI 12% C2 Free
V. Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip:		
a) From 1 December to last day of February	12% + £0.1249 per kg	M £0.1249 per kg CI 12% C2 Free
b) From 1 March to 30 April	12% + £0.0992 per kg	M £0.0992 per kg CI 12% C2 Free
c) From 1 May to 30 November	12% + £0.0734 per kg	M £0.0734 per kg CI 12% C2 Free
VI. Freesia:		
a) From 1 September to 30 April:		
1. Of a value exceeding £1.9836 per kg	12% + £0.3086 per kg	M £0.3086 per kg CI 12% C2 Free
2. Other:	22%	M 10% CI 12% C2 Free
b) From 1 May to 31 August	12% + £0.1102 per kg	M £0.1102 per kg CI 12% C2 Free
VII. Anemone, carnation, rose	12% + £0.1102 per kg	M £0.1102 per kg CI 12% C2 Free
VIII. Other	12% + £0.0881 per kg	M £0.0881 per kg CI 12% C2 Free
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:		
A. Reindeer moss	£0.0165 per kg	CI } Free C2 }
B. Other:		
I. Fresh:		
a) Foliage:		
1. Cycas, magnolia, holly, mistletoe, golden palm	6%	M } Free C2 }
2. Asparagus	6% + £0.0734 per kg	M £0.0734 per kg CI 6% C2 Free
3. Other	6% + £0.0165 per kg	M £0.0165 per kg CI 6% C2 Free

Tariff Heading	Rate of Duty	
	Full	Preferential
06.04 B.1.—continued		
b) Branches (other than foliage) and other parts	6%	M } Free C2 }
c) Mosses and lichens	6% + £0.0165 per kg	M £0.0165 per kg C1 6% C2 Free
d) Grasses :		
1. Agrostis, erianthus, eulalia, pampas, stipa, tropini (lagurus)	6%	M } Free C2 }
2. Other	6% + £0.0165 per kg	M £0.0165 per kg C1 6% C2 Free
II. Not further prepared than dried :		
a) Foliage :		
1. Cycas, magnolia, holly, mistletoe, golden palm	4.8%	M } Free C2 }
2. Asparagus	4.8% + £0.0734 per kg	M £0.0734 per kg C1 4.8% C2 Free
3. Other	4.8% + £0.0165 per kg	M £0.0165 per kg C1 4.8% C2 Free
b) Branches (other than foliage) and other parts	4.8%	M } Free C2 }
c) Mosses and lichens	4.8% + £0.0165 per kg	M £0.0165 per kg C1 4.8% C2 Free
d) Grasses :		
1. Agrostis, erianthus, eulalia, pampas, stipa, tropini (lagurus)	4.8%	M } Free C2 }
2. Other	4.8% + £0.0165 per kg	M £0.0165 per kg C1 4.8% C2 Free
III. Other :		
a) Foliage :		
1. Cycas, magnolia, holly, mistletoe, golden palm	10.2%	M } Free C2 }
2. Asparagus	10.2% + £0.0734 per kg	M £0.0734 per kg C1 10.2% C2 Free
3. Other	10.2% + £0.0165 per kg	M £0.0165 per kg C1 10.2% C2 Free
b) Branches (other than foliage) and other parts	10.2%	M } Free C2 }
c) Mosses and lichens	10.2% + £0.0165 per kg	M £0.0165 per kg C1 10.2% C2 Free
d) Grasses :		
1. Agrostis, erianthus, eulalia, pampas, stipa, tropini (lagurus)	10.2%	M } Free C2 }
2. Other	10.2% + £0.0165 per kg	M £0.0165 per kg C1 10.2% 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 subheading 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 subheading 07.01 Q. IV..

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
07.01 VEGETABLES, FRESH OR CHILLED :			
A. Potatoes :			
I. Seed potatoes :			
a) From 16 May to 30 June	7.2% + £0.0196 per 100kg	M £0.0196 per 100kg CI 7.2% C2 Free	—
b) From 1 July to 31 August	7.2% + £0.0393 per 100kg	M £0.0393 per 100kg CI 7.2% C2 Free	—
c) From 1 September to 15 May	7.2% + £0.0196 per 100kg	M £0.0196 per 100kg CI 7.2% C2 Free	—
II. New potatoes :			
a) From 1 January to 15 May	12% + £0.0196 per 100kg	M £0.0196 per 100kg CI 12% §C2 Free	—
b) From 16 May to 30 June	16.8% + £0.1836 per 100kg	M £0.1836 per 100kg CI 16.8% §C2 Free	—
III. Other :			
*a) For the manufacture of starch :			
1. From 1 July to 31 August	7.2% + £0.0393 per 100kg	M £0.0393 per 100kg CI 7.2% C2 Free	—
2. From 1 September to 30 June	7.2% + £0.0196 per 100kg	M £0.0196 per 100kg CI 7.2% C2 Free	—
b) Other :			
1. From 1 July to 31 August	14.4% + £0.0393 per 100kg	M £0.0393 per 100kg CI 14.4% C2 Free	—
2. From 1 September to 30 June	14.4% + £0.0196 per 100kg	M £0.0196 per 100kg CI 14.4% C2 Free	—
B. Cabbages, cauliflowers and Brussels sprouts :			
I. Cauliflowers :			
a) From 15 April to 30 November :			
1. From 15 April to 30 June	£0.3149 per 100kg, + 10.2% or 1.20UA† per 100kg †	M £0.3149 per 100kg CI 10.2% or 1.20UA† per 100kg † C2 Free	—

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

†Whichever is the greater.

‡ See page iii.

§ This rate does not apply to Cyprus

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
07.01 B.1.a)—continued			
2. From 1 July to 30 November	£0.2362 per 100kg, + 10.2% or 1.20UA† per 100kg †	M. £0.2362 per 100kg C1 10.2% or 1.20UA† per 100kg † C2 Free	—
b) From 1 December to 14 April :			
1. From 1 December to last day of February	£0.2362 per 100kg, + 7.2% or 0.84UA† per 100kg †	M £0.2362 per 100kg C1 7.2% or 0.84UA† per 100kg † C2 Free	—
2. From 1 March to 14 April	£0.3149 per 100kg, + 7.2% or 0.84UA† per 100kg †	M £0.3149 per 100kg C1 7.2% or 0.84UA† per 100kg † C2 Free	—
II. White cabbages and red cabbages	9% or 0.30UA† per 100kg †	M } Free C2 }	—
III. Other	9%	M } Free C2 }	—
C. Spinach	7.8%	M } Free C2 }	—
D. Salad vegetables, including endive and chicory :			
I. Cabbage lettuce :			
a) From 1 April to 30 November :			
1. From 1 April to 30 April	£1.1810 per 100kg, + 9% or 1.50UA† per 100kg gross †	M £1.1810 per 100kg C1 9% or 1.50UA† per 100kg gross † C2 Free	—
2. From 1 May to 31 May	£0.7873 per 100kg, + 9% or 1.50UA† per 100kg gross †	M £0.7873 per 100kg C1 9% or 1.50UA† per 100kg gross † C2 Free	—
3. From 1 June to 31 October	£0.6298 per 100kg, + 9% or 1.50UA† per 100kg gross †	M £0.6298 per 100kg C1 9% or 1.50UA† per 100kg gross † C2 Free	—
4. From 1 November to 30 November	£0.3936 per 100kg, + 9% or 1.50UA† per 100kg gross †	M £0.3936 per 100kg C1 9% or 1.50UA† per 100kg gross † C2 Free	—
b) From 1 December to 31 March :			
1. From 1 December to last day of February	£0.3936 per 100kg, + 7.8% or 0.96UA† per 100kg gross †	M £0.3936 per 100kg C1 7.8% or 0.96UA† per 100kg gross † C2 Free	—
2. From 1 March to 31 March	£1.1810 per 100kg, + 7.8% or 0.96UA† per 100kg gross †	M £1.1810 per 100kg C1 7.8% or 0.96UA† per 100kg gross † C2 Free	—
II. Other :			
a) Lettuce (other than cabbage lettuce) and endive :			
1. From 1 March to 30 April	7.8% + £1.1810 per 100kg	M £1.1810 per 100kg C1 7.8% C2 Free	—
2. From 1 May to 31 May	7.8% + £0.7873 per 100kg	M £0.7873 per 100kg C1 7.8% C2 Free	—

† Whichever is the greater.

‡ See page iii.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
07.01 D.11.a)—continued			
3. From 1 June to 31 October	7.8% + £0.6298 per 100kg	M £0.6298 per 100kg C1 7.8% C2 Free	—
4. From 1 November to last day of February	7.8% + £0.3936 per 100kg	M £0.3936 per 100kg C1 7.8% C2 Free	—
b) Chicory (salad) :			
1. From 1 November to 31 March	7.8% + £0.3149 per 100kg	M £0.3149 per 100kg C1 7.8% C2 Free	—
2. From 1 April to 31 October	11.8%	M 4% C1 7.8% C2 Free	—
c) Other	7.8%	M } Free C2 }	—
E. Chard (or white beet) and cardoons	7.8%	M } Free C2 }	—
F. Leguminous vegetables, shelled or unshelled :			
I. Peas :			
a) From 1 September to 31 May	10%	M 4% C1 6% C2 Free	—
b) From 1 June to 31 August :			
(i) Unshelled :			
aa) From 1 June to 31 July	10.2% + £0.7346 per 100kg	M £0.7346 per 100kg C1 10.2% C2 Free	—
bb) From 1 August to 31 August	14.2%	M 4% C1 10.2% C2 Free	—
2. Shelled :	14.2%	M 4% C1 10.2% C2 Free	—
II. Beans (of the species <i>Phaseolus</i>) :			
a) From 1 October to 30 June	4% + 7.8% or 1.20UA† per 100kg †	M 4% C1 7.8% or 1.20UA† per 100kg † C2 Free	—
b) From 1 July to 30 September	4% + 10.2% or 1.20UA† per 100kg †	M 4% C1 10.2% or 1.20UA† per 100kg † C2 Free	—
III. Other	12.4%	M 4% C1 8.4% C2 Free	—
G. Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots :			
I. Celeriac (rooted celery or German celery) :			
a) From 1 May to 30 September	7.8%	M } Free C2 }	—
b) From 1 October to 30 April	10.2%	M } Free C2 }	—
II. Carrots and turnips :			
a) Carrots :			
1. From 1 April to 30 April	14.2%	M 4% C1 10.2% C2 Free	—

† Whichever is the greater.

† See page III

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
07.01 G.11.a)—continued			
2. From 1 May to 30 June	10.2% + £0.7873 per 100kg	M £0.7873 per 100kg CI 10.2% C2 Free	—
3. From 1 July to 31 October	14.2%	M 4% CI 10.2% C2 Free	—
4. From 1 November to 31 March	12.2%	M 2% CI 10.2% C2 Free	—
b) Turnips	14.2%	M 4% CI 10.2% C2 Free	—
III. Horse-radish (<i>Cochlearia armordata</i>)	9%	M } Free C2 }	—
IV. Other	10.2%	M } Free C2 }	—
H. Onions, shallots and garlic	7.2%	M } Free C2 }	—
IJ. Leeks and other alliaceous plants (for example, chives, Welsh onions)	7.8%	M } Free C2 }	—
K. Asparagus :			
I. From 16 April to 30 June	9.6% + £2.2046 per 100kg	M £2.2046 per 100kg CI 9.6% C2 Free	—
II. From 1 July to 15 April	13.6%	M 4% CI 9.6% C2 Free	—
L. Artichokes	7.8%	M } Free C2 }	—
M. Tomatoes :			
I. From 1 November to 14 May :			
a) From 1 November to 15 November	4%, + 6.6% or 1.20UA† per 100kg †	M 4% CI 6.6% or 1.20UA† per 100kg † C2 Free	*
b) From 16 November to 31 March	3.2%, + 6.6% or 1.20UA† per 100kg †	M 3.2% CI 6.6% or 1.20UA† per 100kg † C2 Free	*
c) From 1 April to 30 April	4%, + 6.6% or 1.20UA† per 100kg †	M 4% CI 6.6% or 1.20UA† per 100kg † C2 Free	*
d) From 1 May to 14 May :			
1. Of a value exceeding £13.7800 per 100kg	£1.4696 per 100kg, + 6.6% or 1.20UA† per 100kg †	M £1.4696 per 100kg CI 6.6% or 1.20UA† per 100kg † C2 Free	*
2. Other	4%, + 6.6% or 1.20UA† per 100kg †	M 4% CI 6.6% or 1.20UA† per 100kg † C2 Free	*

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

† Whichever is the greater

‡ See page iii.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
07.01 M.—continued			
II. From 15 May to 31 October :			
a) 15 May :			
1. Of a value exceeding £13·7800 per 100kg	£1·4696 per 100kg, + 10·8% or 2·10UA† per 100kg †	M £1·4696 per 100kg C1 10·8% or 2·10UA† per 100kg † C2 Free	*
2. Other	4% + 10·8% or 2·10UA† per 100kg †	M 4% C1 10·8% or 2·10UA† per 100kg † C2 Free	*
b) From 16 May to 31 May :			
1. Of a value exceeding £11·0250 per 100kg	£2·2046 per 100kg, + 10·8% or 2·10UA† per 100kg †	M £2·2046 per 100kg C1 10·8% or 2·10UA† per 100kg † C2 Free	*
2. Other	4% + 10·8% or 2·10UA† per 100kg †	M 4% C1 10·8% or 2·10UA† per 100kg † C2 Free	*
c) From 1 June to 15 June	£2·2046 per 100kg, + 10·8% or 2·10UA† per 100kg †	M £2·2046 per 100kg C1 10·8% or 2·10UA† per 100kg † C2 Free	*
d) From 16 June to 31 July	£1·8369 per 100kg, + 10·8% or 2·10UA† per 100kg †	M £1·8369 per 100kg C1 10·8% or 2·10UA† per 100kg † C2 Free	*
e) From 1 August to 31 August	£1·4696 per 100kg, + 10·8% or 2·10UA† per 100kg †	M £1·4696 per 100kg C1 10·8% or 2·10UA† per 100kg † C2 Free	*
f) From 1 September to 31 October	£0·7346 per 100kg, + 10·8% or 2·10UA† per 100kg †	M £0·7346 per 100kg C1 10·8% or 2·10UA† per 100kg † C2 Free	*
N. Olives :			
§ I. For uses other than the production of oil	5·6%	M } Free C2 }	—
II. Other	5·6%	M } Free C2 }	L
O. Capers			
	4·2%	M } Free C2 }	—
P. Cucumbers and gherkins :			
I. Cucumbers from 16 May to 31 October :			
a) From 16 May to 30 September	12% + £0·7873 per 100kg	M £0·7873 per 100kg C1 12% C2 Free	*
b) From 1 October to 31 October	16%	M 4% C1 12% C2 Free	*
II. Other :			
a) Cucumbers :			
1. From 1 March to 15 May	9·6% + £0·7873 per 100kg	M £0·7873 per 100kg C1 9·6% C2 Free	*
2. From 1 November to last day of February	13·6%	M 4% C1 9·6% C2 Free	*
b) Gherkins	9·6%	M } Free C2 }	—

* In certain conditions an import duty having the effect of a countervailing duty may be imposed.

† Whichever is the greater.

Tariff Heading	Rate of Duty		Additional Charge	
	Full	Preferential		
07.01—continued				
Q. Mushrooms and truffles :				
I. Cultivated mushrooms :				
a) From 1 October to 30 April	17.6%	M 8% C1 9.6% C2 Free	—	
b) From 1 May to 30 September	13.6%	M 4% C1 9.6% C2 Free	—	
II. Chanterelles :				
a) From 1 October to 30 April	10.4%	M 8% C1 2.4% C2 Free	—	
b) From 1 May to 30 September	6.4%	M 4% C1 2.4% C2 Free	—	
III. Flap mushrooms :				
a) From 1 October to 30 April	12.2%	M 8% C1 4.2% C2 Free	—	
b) From 1 May to 30 September	8.2%	M 4% C1 4.2% C2 Free	—	
IV. Other :				
a) Mushrooms :				
1. From 1 October to 30 April	12.8%	M 8% C1 4.8% C2 Free	—	
2. From 1 May to 30 September	8.8%	M 4% C1 4.8% C2 Free	—	
b) Truffles	4.8%	M } Free C2 }	—	
R. Fennel :				
I. Sweet fennel	6%	M } Free C2 }	—	
II. Other	6% + £1.6535 per 100kg	M £1.6535 per 100kg C1 6% C2 Free	—	
S. Sweet peppers				
T. Other :				
I. Herbs	9.6% + £1.6535 per 100kg	M £1.6535 per 100kg C1 9.6% C2 Free	—	
II. Other	9.6%	M } Free C2 }	—	
07.02 VEGETABLES (WHETHER OR NOT COOKED), PRESERVED BY FREEZING :				
A. Olives	15.2%	M } Free C2 }	—	
B. Other	10.8%	M } Free C2 }	—	
07.03 VEGETABLES PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS, BUT NOT SPECIALLY PREPARED FOR IMMEDIATE CONSUMPTION :				
A. Olives :				
* I. For uses other than the production of oil	6.4%	M } Free C2 }	—	
II. Other	6.4%	M } Free C2 }	L	

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
07.03—continued			
B. Capers	3.6%	M } Free	—
C. Onions	5.4%	M } Free	—
D. Cucumbers and gherkins	9%	M } Free	—
E. Other vegetables	7.2%	M } Free	—
F. Mixtures of vegetables specified above	9%	M } Free	—
07.04 DRIED, DEHYDRATED OR EVAPORATED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED:			
A. Onions:			
I. In airtight containers	16.8%	M } 6% CI } 10.8% C2 } Free	—
II. Other	10.8%	M } Free	—
B. Other:			
I. Horse-radish	9.6%	M } Free	—
II. Herbs, not in powder	9.6% + £1.6534 per 100kg	M } £1.6534 per 100kg CI } 9.6% C2 } Free	—
III. Leeks	9.6%	M } Free	—
IV. Garlic, sweet peppers and tomatoes	9.6%*	M } Free	—
V. Other:			
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 } 6% CI } 9.6% C2 } Free	—
2. Other	16%	M } 4% CI } 9.6% C2 } Free	—
b) Other	9.6%	M } Free	—
07.05 DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT:			
A. For sowing:			
I. Peas (including chick peas) and beans (of the species Phaseolus)	3.6%†	M } Free	—
II. Lentils	1.6%†	M } Free	—
III. Other	4%†	M } Free	—
B. Other:			
I. Peas (including chick peas) and beans (of the species Phaseolus):			
a) Split peas	6.6%†	M } 3% CI } 3.6% C2 } Free	—
b) Other	3.6%†	M } Free	—
II. Lentils	1.6%†	M } Free	—
III. Other	4%†	M } Free	—
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			
A. Manioc, arrowroot, salep and other similar roots and tubers with high starch content, excluding sweet potatoes	Free	Free	—
B. Other	2.4%	M } Free	—

* "E" rate 9% for Portugal.

† "E" rate 50% reduction for goods of Portugal.

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	
08.01 DATES, BANANAS, COCONUTS, BRAZIL NUTS, CASHEW NUTS, PINEAPPLES, AVOCADOS, MANGOES, GUAVAS AND MANGOSTEENS, FRESH OR DRIED, SHELLED OR NOT :			
A. Dates	9.6%	M } Free C2 }	—
B. Bananas :			
I. Fresh	16% + £0.1476 per 100kg	M £0.1476 per 100kg C1 16% C2 Free	—
II. Dried	16%	M } Free C2 }	—
C. Pineapples	7.2%	M } Free C2 }	—
D. Avocados	6.4%	M } Free C2 }	—
E. Coconuts	1.6%	M } Free C2 }	—
F. Cashew nuts	2%	M } Free C2 }	—
G. Brazil nuts	Free	Free	—
H. Other	4.8%	M } Free C2 }	—
08.02 CITRUS FRUIT, FRESH OR DRIED :			
A. Oranges :			
I. Sweet oranges, fresh :			
a) From 1 April to 30 April	7.8% + £0.1377 per 100kg	M £0.1377 per 100kg C1 7.8% C2 Free	*
b) From 1 May to 15 May	3.6% + £0.1377 per 100kg	M £0.1377 per 100kg C1 3.6% C2 Free	*
c) From 16 May to 15 October	2.4% + £0.1377 per 100kg	M £0.1377 per 100kg C1 2.4% C2 Free	*
d) From 16 October to 31 March :			
1. From 16 October to 30 November	12% + £0.1377 per 100kg	M £0.1377 per 100kg C1 12% C2 Free	*
2. From 1 December to 31 March	12%	M } Free C2 }	*
II. Other :			
a) From 1 April to 15 October :			
1. Fresh	9% + £0.1377 per 100kg	M £0.1377 per 100kg C1 9% C2 Free	—
2. Dried	13%	M } 4% C1 9% C2 Free	—
b) From 16 October to 31 March :			
1. Fresh :			
aa) From 16 October to 30 November	12% + £0.1377 per 100kg	M £0.1377 per 100kg C1 12% C2 Free	—
bb) From 1 December to 31 March	12%	M } Free C2 }	—
2. Dried	16%	M } 4% C1 12% C2 Free	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
08.02—continued			
B. Mandarins (including tangerines and satsumas); clem- entines, wilkings and other similar citrus hybrids :			
I. Fresh :			
a) Mandarins, tangerines and clementines :			
1. From 1 April to 30 November	12% + £0.1377 per 100kg	M £0.1377 per 100kg C1 12% C2 Free	*
2. From 1 December to 31 March	12%	M } Free C2 }	*
b) Other	12%	M } Free C2 }	*
II. Dried	16%	M 4% C1 12% C2 Free	*
C. Lemons :			
I. Fresh	4.8%	M } Free C2 }	*
II. Dried	8.8%	M 4% C1 4.8% C2 Free	*
D. Grapefruit :			
I. Fresh	2.4% + £0.1968 per 100kg	M £0.1968 per 100kg C1 2.4% C2 Free	—
II. Dried	6.4%	M 4% C1 2.4% C2 Free	—
E. Other :			
I. Fresh	9.6%	M } Free C2 }	—
II. Dried	13.6%	M 4% C1 9.6% C2 Free	—
08.03 FIGS, FRESH OR DRIED :			
A. Fresh	4.2% †	M } Free C2 }	—
B. Dried	6% + £0.2362 per 100kg †	M £0.2362 per 100kg C1 6% C2 Free	—
08.04 GRAPES, FRESH OR DRIED :			
A. Fresh :			
I. Table grapes :			
a) From 1 November to 14 July :			
I. Hothouse :			
aa) From 1 November to 31 January	18%	M 2% C1 10.8% C2 Free	*
bb) From 1 February to 30 June	10.8% + £0.5511 per 100kg	M £0.5511 per 100kg C1 10.8% C2 Free	*
cc) From 1 July to 14 July	18%	M 4% C1 10.8% C2 Free	*

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

† "E" rate 2.9% for Portugal.

‡ "E" rate 4.2% for Portugal.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
08.04 A. I.a)—continued			
2. Other :			
aa) From 1 November to 31 January	12.8%	M 2% CI 10.8% C2 Free	*
bb) From 1 February to 30 June	10.8% + £0.5511 per 100kg	M £0.5511 per 100kg CI 10.8% C2 Free	*
cc) From 1 July to 14 July	14.8%	M 4% CI 10.8% C2 Free	*
b) From 15 July to 31 October :			
I. Hothouse :			
aa) from 15 July to 31 August	22%	M 4% CI 13.2% C2 Free	*
bb) from 1 September to 31 October	22%	M 2% CI 13.2% C2 Free	*
2. Other :			
aa) From 15 July to 31 August	17.2%	M 4% CI 13.2% C2 Free	*
bb) From 1 September to 31 October	15.2%	M 2% CI 13.2% C2 Free	*
II. Other :			
a) From 1 November to 14 July :			
1. From 1 November to 31 January	15.4%	M 1% CI 14.4% C2 Free	*
2. From 1 February to 30 June	14.4% + £0.2755 per 100kg	M £0.2755 per 100kg CI 14.4% C2 Free	*
3. From 1 July to 14 July	16.4%	M 2% CI 14.4% C2 Free	*
b) From 15 July to 31 October :			
1. From 15 July to 31 August	19.6%	M 2% CI 17.6% C2 Free	*
2. From 1 September to 31 October	18.6%	M 1% CI 17.6% C2 Free	*
B. Dried :			
I. In immediate containers of a net capacity of 15kg or less :			
a) Currants	2.4% + £0.0787 per 100kg	M £0.0787 per 100kg CI 2.4% C2 Free	—
b) Raisins, sultanas and other dried grapes	2.4% + £0.1574 per 100kg	M £0.1574 per 100kg CI 2.4% C2 Free	—
II. Other :			
a) Currants	2.4% + £0.0787 per 100kg	M £0.0787 per 100kg CI 2.4% C2 Free	—
b) Raisins, sultanas and other dried grapes	2.4% + £0.1574 per 100kg	M £0.1574 per cwt. CI 2.4% C2 Free	—

* 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	
08.05 NUTS OTHER THAN THOSE FALLING WITHIN HEADING No. 08.01, FRESH OR DRIED, SHELLED OR NOT :			
A. Almonds :			
I. Bitter	Free	Free	—
II. Other	4.2%	M } Free	—
B. Walnuts	4.8%	M } Free	—
C. Chestnuts	4.2%	M } Free	—
D. Pistachios	1.2%	M } Free	—
E. Pecans	1.8%	M } Free	—
F. Areca (or betel) and cola	1.2%	M } Free	—
G. Other	2.4% II	M } Free	—
08.06 APPLES, PEARS AND QUINCES, FRESH :			
§ A. Apples :			
I. Cider apples, in bulk, from 16 September to 15 December	5.4% or 0.27UA† per 100kg †	M } Free	—
II. Other :			
a) From 1 August to 31 December :			
1. From 1 August to 15 August	£0.1771 per 100kg, + 8.4% or 1.44UA† per 100kg †	M £0.1771 per 100kg C1 8.4% or 1.44UA† per 100kg † C2 Free	*
2. From 16 August to 31 December	8.4% or 1.44UA† per 100kg †	M } Free	*
b) From 1 January to 31 March	6% or 1.02UA† per 100kg †	M } Free	*
c) From 1 April to 31 July :			
1. From 1 April to 15 April	3.6% or 0.84UA† per 100kg †	M } Free	*
2. From 16 April to 31 July	£0.1771 per 100kg, + 3.6% or 0.84UA† per 100kg †	M £0.1771 per 100kg C1 3.6% or 0.84UA† per 100kg † C2 Free	*
§ B. Pears :			
I. Perry pears, in bulk, from 1 August to 31 December	£0.1180 per 100kg, + 5.4% or 0.27UA† per 100kg †	M £0.1180 per 100kg C1 5.4% or 0.27UA† per 100kg † C2 Free	*
II. Other :			
a) From 1 January to 31 March :			
1. From 1 January to 31 January	£0.1180 per 100kg, + 6% or 0.90UA† per 100kg †	M £0.1180 per 100kg C1 6% or 0.90UA† per 100kg † C2 Free	*
2. From 1 February to 31 March	£0.1771 per 100kg, + 6% or 0.90UA† per 100kg †	M £0.1771 per 100kg C1 6% or 0.90UA† per 100kg † C2 Free	*
b) From 1 April to 15 July	£0.1771 per 100kg, + 4.2% or 0.90UA† per 100kg †	M £0.1771 per 100kg C1 4.2% or 0.90UA† per 100kg † C2 Free	*
c) From 16 July to 31 July	£0.1771 per 100kg, + 6% or 0.90UA† per 100kg †	M £0.1771 per 100kg C1 6% or 0.90UA† per 100kg † C2 Free	*
d) From 1 August to 31 December	£0.1180 per 100kg, + 7.8% or 1.20UA† per 100kg †	M £0.1180 per 100kg C1 7.8% or 1.20UA† per 100kg † C2 Free	*
C. Quinces	5.4%	M } Free	—

* 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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
08.07 STONE FRUIT, FRESH :			
A. Apricots	15%	M } Free C2 }	—
B. Peaches, including nectarines :			
I. From 1 April to 30 November	13.2%	M } Free C2 }	*
II. From 1 December to 31 March	13.2% + £0.5511 per 100kg	M £0.5511 per 100kg C1 13.2% C2 Free	*
C. Cherries :			
I. From 1 May to 15 July :			
a) From 1 May to 31 May	4% + 9% or 1.80UA† per 100kg †	M 4% C1 9% or 1.80UA† per 100kg † C2 Free	*
b) From 1 June to 15 July	£1.4696 per 100kg + 9% or 1.80UA† per 100kg †	M £1.4696 per 100kg C1 9% or 1.80UA† per 100kg † C2 Free	*
II. From 16 July to 30 April :			
a) From 16 July to 15 August	9% + £1.4696 per 100kg	M £1.4696 per 100kg C1 9% C2 Free	*
b) From 16 August to 30 April	13%	M 4% C1 9% C2 Free	*
D. Plums :			
I. From 1 July to 30 September	£0.6574 per 100kg + 9% or 1.80UA† per 100kg †	M £0.6574 per 100kg C1 9% or 1.80UA† per 100kg † C2 Free	*
II. From 1 October to 30 June :			
a) From 1 October to 31 October	6% + £0.6574 per 100kg	M £0.6574 per 100kg C1 6% C2 Free	*
b) From 1 November to 15 June	8.4%	M 2.4% C1 6% C2 Free	*
c) From 16 June to 30 June	6% + £0.6574 per 100kg	M £0.6574 per 100kg C1 6% C2 Free	*
E. Other	9%	M } Free C2 }	—
08.08 BERRIES, FRESH :			
A. Strawberries :			
I. From 1 May to 31 July :			
a) From 1 May to 31 May	4% + 9.6% or 1.80UA† per 100kg †	M 4% C1 9.6% or 1.80UA† per 100kg † C2 Free	—
b) From 1 June to 9 June	£1.4696 per 100kg + 9.6% or 1.80UA† per 100kg †	M £1.4696 per 100kg C1 9.6% or 1.80UA† per 100kg † C2 Free	—

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

† Whichever is the greater.

‡ See page III.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
08.08 A.I.—continued			
c) From 10 June to 31 July	£2.2046 per 100kg, + 9.6% or 1.80UA† per 100kg †	M £2.2046 per 100kg CI 9.6% or 1.80UA† per 100kg † C2 Free	—
II. From 1 August to 30 April	12.4%	M 4% CI 8.4% C2 Free	—
B. Cranberries	Free	Free	—
C. Bilberries	2.4%	M } Free C2 }	—
D. Raspberries, black currants and red currants :			
I. Raspberries :			
a) From 1 July to 31 August	11%	M 4% CI 6.6% C2 Free	—
b) From 1 September to 30 June	8.6%	M 2% CI 6.6% C2 Free	—
II. Other :			
a) From 16 June to 31 August	6.6% + £1.4696 per 100kg	M £1.4696 per 100kg CI 6.6% C2 Free	—
b) From 1 September to 15 June	11%	M 4% CI 6.6% C2 Free	—
E. Papaws	1.8%	M } Free C2 }	—
F. Other :			
I. White currants :			
a) From 16 June to 31 August	7.2% + £1.4696 per 100kg	M £1.4696 per 100kg CI 7.2% C2 Free	—
b) From 1 September to 15 June	11.2%	M 4% CI 7.2% C2 Free	—
II. Gooseberries :			
a) From 1 May to 31 July	7.2% + £0.7346 per 100kg	M £0.7346 per 100kg CI 7.2% C2 Free	—
b) From 1 August to 30 April	9.2%	M 2% CI 7.2% C2 Free	—
III. Loganberries :			
a) From 1 July to 31 August	11.2%	M 4% CI 7.2% C2 Free	—
b) From 1 September to 30 June	9.2%	M 2% CI 7.2% C2 Free	—
IV. Other	7.2%	M } Free C2 }	—
08.09 OTHER FRUIT, FRESH	6.6%	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	10.8% + £0.5905 per 100kg	M £0.5905 per 100kg CI 10.8% C2 Free	—
II. Bilberries	10.8%	M } Free C2 }	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
08.10 A:—continued			
III. Other	16.8%	M 6% C1 10.8% C2 Free	—
B. Other :			
I. Apples :			
a) Pulp	12%, + whichever is the less of 6% or £0.1377 per 100kg	M £0.1377 per 100kg or 6%, whichever is the less C1 12% C2 Free	—
b) Other	12%, + whichever is the less of 10% or £0.1377 per 100kg	M £0.1377 per 100kg or 10%, whichever is the less C1 12% C2 Free	—
II. Grapefruit ; pulp, not containing the peel, of oranges or the fruits falling within subheading 08.02 B.	12%	M } Free C2 }	—
III. Other	18%	M 6% C1 12% C2 Free	—
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 :			
A. Apricots :			
I. Pulp	13.6%	M 4% C1 9.6% C2 Free	—
II. Other	16%	M 6% C1 9.6% C2 Free	—
B. Oranges :			
I. Pulp not containing the peel	9.6%	M } Free C2 }	—
II. Comminuted entire	9.6%	M } Free C2 }	—
III. Pulp, containing the peel, not in brine	13.6%	M 4% C1 9.6% C2 Free	—
IV. Other :			
a) In brine	9.6%	M } Free C2 }	—
b) Otherwise preserved	14.6%	M 5% C1 9.6% C2 Free	—
C. Papaws	9.3%	M 6% C1 3.3% C2 Free	—
D. Bilberries	4.8%	M } Free C2 }	—
E. Other ;			
I. Apples :			
a) Pulp	6.6%, + whichever is the less of 6% or £0.1377 per 100kg	M £0.1377 per 100kg or 6%, whichever is the less C1 6.6% C2 Free	—
b) Other	6.6%, + whichever is the less of 10% or £0.1377 per 100kg	M £0.1377 per 100kg or 10%, whichever is the less C1 6.6% C2 Free	—
II. Nuts	6.6%	M } Free C2 }	—
III. Cherries	6.6%	M } Free C2 }	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
08.11 E.—continued			
IV. Citrus fruits :			
a) Grapefruit ; pulp, not containing the peel, of the fruits falling within subheading 08.02 B.	6.6%	M } Free C2 }	—
b) Lemons and the fruits falling within subheading 08.02 B., comminuted entire	6.6%	M } Free C2 }	—
c) Other :			
1. In brine	6.6%	M } Free C2 }	—
2. Otherwise preserved	11%	M } 5% CI } 6.6% C2 } Free	—
V. Strawberries	6.6% + £0.5905 per 100kg	M £0.5905 per 100kg CI } 6.6% C2 } Free	—
VI. Blackberries, currants, gooseberries, loganberries, pears, plums (including bullace, damsons, greengages and mirabelles), raspberries ; mixtures containing any of these fruits or apples or strawberries	12.6%	M } 6% CI } 6.6% C2 } Free	—
VII. Other	12.6%	M } 6% CI } 6.6% C2 } Free	—
08.12 FRUIT, DRIED, OTHER THAN THAT FALLING WITHIN HEADING No. 08.01, 08.02, 08.03, 08.04 OR 08.05 :			
A. Apricots :			
I. Pulp	8.2%	M } 4% CI } 4.2% C2 } Free	—
II. Other	4.2% + £0.3149 per 100kg	M £0.3149 per 100kg CI } 4.2% C2 } Free	—
B. Peaches, including nectarines	4.2%	M } Free C2 }	—
C. Prunes	9.6%	M } Free C2 }	—
D. Apples and pears	4.8%	M } Free C2 }	—
E. Papaws	5.8%	M } 4% CI } 1.8% C2 } Free	—
F. Fruit salads :			
I. Not containing prunes :			
a) Consisting of apples, pears, peaches and nectarines, with or without bilberries	4.8%	M } Free C2 }	—
b) Other	8.8%	M } 4% CI } 4.8% C2 } Free	—
II. Containing prunes :			
a) Consisting of prunes with apples, pears, peaches and nectarines, with or without bilberries	7.2%	M } Free C2 }	—
b) Other	11.2%	M } 4% CI } 7.2% C2 } Free	—
G. Other :			
I. Bilberries	3.6%	M } Free C2 }	—
II. Other	7.6%	M } 4% CI } 3.6% C2 } Free	—
08.13 PEEL OF MELONS AND CITRUS FRUIT, FRESH, FROZEN, DRIED, OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	1.2%	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	Rate of Duty	
	Full	Preferential
09.01 COFFEE, WHETHER OR NOT ROASTED OR FREED OF CAFFEINE; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION:		
A. Coffee:		
I. Unroasted:		
a) Not freed of caffeine	5-6%	M } Free C2 }
b) Freed of caffeine	10-4%	M } Free C2 }
II. Roasted:		
a) Not freed of caffeine	12%	M } Free C2 }
b) Freed of caffeine	14-4%	M } Free C2 }
B. Husks and skins	10-4%	M } Free C2 }
C. Coffee substitutes containing coffee in any proportion	14-4%	M } Free C2 }
09.02 TEA:		
A. In immediate packings of a net capacity not exceeding 3kg	4%	M } Free C2 }
B. Other	Free	Free
09.03 MATÉ	Free	Free
09.04 PEPPER OF THE GENUS <i>PIPER</i>; PIMENTO OF THE GENUS <i>CAPSICUM</i> OR THE GENUS <i>PIMENTA</i>:		
A. Neither crushed nor ground:		
I. Pepper:		
* a) For the industrial manufacture of essential oils or resinoids	Free	Free
b) Other	8%	M } Free C2 }
II. Pimento:		
* a) Of the genus <i>Capsicum</i> , for the manufacture of capsaicin or <i>Capsicum</i> oleoresin dyes	Free	Free
* b) For the industrial manufacture of essential oils or resinoids	Free	Free
c) Other	8%	M } Free C2 }
B. Crushed or ground:		
I. Pimento of the genus <i>Capsicum</i>	9-6%	M } Free C2 }
II. Other	10%	M } Free C2 }
09.05 VANILLA	9-2%	M } Free C2 }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
09.06 CINNAMON AND CINNAMON-TREE FLOWERS :		
A. Ground	8%	M } Free
B. Other	6.4%	C2 } Free
09.07 CLOVES (WHOLE FRUIT, CLOVES AND STEMS)	12%	M } Free
09.08 NUTMEG, MACE AND CARDAMOMS :		
A. Neither crushed nor ground :		
* I. For the industrial manufacture of essential oils or resinoids	Free	Free
II. Other :		
a) Nutmeg	8%	M } Free
b) Other	Free	C2 } Free
B. Crushed or ground :		
I. Nutmeg	9.6%	M } Free
II. Mace	6.4%	C2 } Free
III. Cardamoms	Free	Free
09.09 SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN, CARAWAY AND JUNIPER :		
A. Neither crushed nor ground :		
I. Aniseed	4%	M } Free
II. Badian seed	18.4%	C2 } Free
III. Seeds of fennel, coriander, cumin, caraway and juniper :		
* a) For the industrial manufacture of essential oils or resinoids	Free	Free
b) Other :		
I. Coriander seed	Free	Free
2. Other	4%	M } Free
B. Crushed or ground :		
I. Badian seed	20.8%	M } Free
II. Coriander seed	Free	C2 } Free
III. Other	8%	M } Free
09.10 THYME, SAFFRON AND BAY LEAVES; OTHER SPICES :		
A. Thyme :		
I. Neither crushed nor ground:		
a) Wild thyme (<i>thymus serpyllum</i>)	Free	Free
b) Other	11.2%	M } Free
II. Crushed or ground	13.6%	C2 } Free
B. Bay leaves	11.2%	M } Free
C. Saffron :		
I. Neither crushed nor ground	12.8%	M } Free
II. Crushed or ground	15.2%	C2 } Free
D. Ginger	Free	Free
E. Turmeric (<i>curcuma</i>) ; fenugreek seed	Free	Free
F. Other spices, including mixtures referred to in Note I(b) to this Chapter :		
I. Neither crushed nor ground	16%	M } Free
II. Crushed or ground :		
a) Curry powder and paste	Free	Free
b) Other	20%	M } Free

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 grained 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 grained 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 "risa 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 grained rice, and at least part thereof in the case of round grained 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 :
 - (a) to the component cereal predominating by weight, when that cereal represents at least 90% of the weight of the mixture ;
 - (b) to the component cereal liable to the higher levy, when neither of the two component cereals represents at least 90% of the weight of the mixture.
 - 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	Rate of Duty		Additional Charge
	Full	Preferential	
10.01 WHEAT AND MESLIN (MIXED WHEAT AND RYE) :			
A. Common wheat, and meslin	Free	Free	L
B. Durum wheat	Free	Free	L
10.02 RYE	Free	Free	L
10.03 BARLEY	Free	Free	L
10.04 OATS	Free	Free	L
10.05 MAIZE :			
A. Hybrid, for sowing :			
I. Flat white	2%	C1 } Free	*
II. Other	Free	Free	*
B. Other	Free	Free	L

* 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	
10.06 RICE :			
A. Paddy rice ; husked rice :			
I. Paddy rice :			
a) Round grained	Free	Free	L
b) Long grained	Free	Free	L
II. Husked rice :			
a) Round grained	Free	Free	L
b) Long grained	Free	Free	L
B. Semi-milled or wholly milled rice :			
I. Semi-milled rice :			
a) Round grained	Free	Free	L
b) Long grained	Free	Free	L
II. Wholly milled rice :			
a) Round grained	Free	Free	L
b) Long grained	Free	Free	L
C. Broken rice :	Free	Free	L
10.07 BUCKWHEAT, MILLET, CANARY SEED AND GRAIN SORGHUM ; OTHER CEREALS :			
A. Buckwheat	Free	Free	L
B. Millet	Free	Free	L
C. Grain sorghum	Free	Free	L
D. Other	Free	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 B.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
11.01 CEREAL FLOURS :			
A. Wheat or meslin flour	Free	Free	L
B. Rye flour	Free	Free	L
C. Barley flour	Free	Free	L
D. Oat flour	Free	Free	L
E. Maize flour :			
I. Of a fat content not exceeding 1.5% by weight	Free	Free	L
II. Other	Free	Free	L
F. Rice flour	Free	Free	L
G. Buckwheat flour	Free	Free	L
H. Millet flour	Free	Free	L
I. Canary seed flour	Free	Free	L
K. Grain sorghum flour	Free	Free	L
L. Other	Free	Free	L

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
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:			
A. Cereal groats and cereal meal:			
I. Wheat:			
a) Durum wheat	Free	Free	L
b) Common wheat	Free	Free	L
II. Rye	Free	Free	L
III. Barley	Free	Free	L
IV. Oats	Free	Free	L
V. Maize:			
a) Of a fat content not exceeding 1-5% by weight:			
* 1. For the brewing industry	Free	Free	L
2. Other	Free	Free	L
b) Other	Free	Free	L
VI. Rice	Free	Free	L
VII. Buckwheat	Free	Free	L
VIII. Millet	Free	Free	L
IX. Grain sorghum	Free	Free	L
X. Other	Free	Free	L
B. Hulled grains (shelled or husked), whether or not sliced or kibbled:			
I. Barley, oats, buckwheat and millet:			
a) Hulled (shelled or husked):			
1. Barley	Free	Free	L
2. Oats:			
aa) Clipped oats	Free	Free	L
bb) Other	Free	Free	L
3. Buckwheat	Free	Free	L
4. Millet	Free	Free	L
b) Hulled and sliced or kibbled ("Grütze" or "grutten"):			
1. Barley	Free	Free	L
2. Oats	Free	Free	L
3. Buckwheat	Free	Free	L
4. Millet	Free	Free	L
II. Other cereals:			
a) Wheat	Free	Free	L
b) Rye	Free	Free	L
c) Maize	Free	Free	L
d) Grain sorghum	Free	Free	L
e) Other	Free	Free	L

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
11.02—continued			
C. Pearled grains :			
I. Wheat	Free	Free	L
II. Rye	Free	Free	L
III. Barley	Free	Free	L
IV. Oats	Free	Free	L
V. Maize	Free	Free	L
VI. Buckwheat	Free	Free	L
VII. Millet	Free	Free	L
VIII. Grain sorghum	Free	Free	L
IX. Other	Free	Free	L
D. Grains not otherwise worked than kibbled :			
I. Wheat	Free	Free	L
II. Rye	Free	Free	L
III. Barley	Free	Free	L
IV. Oats	Free	Free	L
V. Maize	Free	Free	L
VI. Buckwheat	Free	Free	L
VII. Millet	Free	Free	L
VIII. Grain sorghum	Free	Free	L
IX. Other	Free	Free	L
E. Rolled grains ; flaked grains :			
I. Barley, oats, buckwheat and millet :			
a) Rolled:			
1. Barley	Free	Free	L
2. Oats	Free	Free	L
3. Buckwheat	Free	Free	L
4. Millet	Free	Free	L
b) Flaked			
1. Barley	Free	Free	L
2. Oats	Free	Free	L
3. Buckwheat	Free	Free	L
4. Millet	Free	Free	L
II. Other cereals :			
a) Wheat	Free	Free	L
b) Rye	Free	Free	L
c) Maize	Free	Free	L
d) Grain sorghum	Free	Free	L
e) Other:			
1. Flaked rice	Free	Free	L
2. Other	Free	Free	L

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
11.02—continued			
F. Pellets :			
I. Wheat	Free	Free	L
II. Rye	Free	Free	L
III. Barley	Free	Free	L
IV. Oats	Free	Free	L
V. Maize	Free	Free	L
VI. Rice	Free	Free	L
VII. Buckwheat	Free	Free	L
VIII. Millet	Free	Free	L
IX. Grain sorghum	Free	Free	L
X. Other	Free	Free	L
G. Germ of cereal, whole, rolled, flaked or ground :			
I. Wheat	Free	Free	L
II. Other	Free	Free	L
11.03 FLOURS OF THE LEGUMINOUS VEGETABLES FALLING WITHIN HEADING No. 07.05 :			
A. Of peas, beans or lentils	9.6%	M } Free C2 }	—
B. Other	9.6%	M } Free C2 }	—
11.04 FLOURS OF THE FRUITS FALLING WITHIN ANY HEADING IN CHAPTER 8 :			
A. Of bananas	13.6%	M } Free C2 }	—
B. Other	10.4%	M } Free C2 }	—
11.05 FLOUR, MEAL AND FLAKES OF POTATO	15.2%	M } Free C2 }	—
11.06 FLOUR AND MEAL OF SAGO AND OF MANIOC, ARROWROOT, SALEP AND OTHER ROOTS AND TUBERS FALLING WITHIN HEADING No. 07.06 :			
A. Denatured	Free	Free	L
B. Other :			
I. For the manufacture of starches	Free	Free	L
II. Other	Free	Free	L
11.07 MALT, ROASTED OR NOT :			
A. Unroasted :			
I. Obtained from wheat :			
a) In the form of flour	Free	Free	L
b) Other	Free	Free	L
II. Other :			
a) In the form of flour	Free	Free	L
b) Other	Free	Free	L
B. Roasted	Free	Free	L

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
11.08 STARCHES ; INULIN :			
A. Starches :			
I. Maize starch	Free	Free	L
II. Rice starch	Free	Free	L
III. Wheat starch	Free	Free	L
IV. Potato starch	Free	Free	L
V. Other	Free	Free	L
B. Inulin	24%	M C2 } Free	—
11.09 WHEAT GLUTEN, WHETHER OR NOT DRIED :			
A. Dried	Free	Free	L
B. Other	Free	Free	L

Chapter 12

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	Rate of Duty		Additional Charge
	Full	Preferential	
12.01 OIL SEEDS AND OLEAGINOUS FRUIT, WHOLE OR BROKEN :			
A. For sowing	Free	Free	*
B. Other	Free	Free	*
12.02 FLOURS OR MEALS OF OIL SEEDS OR OLEAGINOUS FRUIT, NON-DEFATTED (EXCLUDING MUSTARD FLOUR) :			
A. Of soya beans	6.4%	M } Free	*
B. Other	Free	C2 } Free	*
12.03 SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING :			
A. Beet seeds	10.4%	M } Free	—
B. Forest-tree seeds	Free	C2 } 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>)	4.8%	M } Free	—
II. Clover (<i>Trifolium</i> sp.p.)	3.2%	C2 } Free	—
III. Other	4%	M } Free	—
D. Flower seeds ; kohlrabi seeds (<i>Brassica oleracea</i> , <i>caulorapa</i> and <i>gongylodes</i> varieties)	6.4%	C2 } Free	—
E. Other	8%	M } Free	—
12.04 SUGAR BEET, WHOLE OR SLICED, FRESH, DRIED OR POWDERED ; SUGAR CANE :			
A. Sugar beet :			
I. Fresh	Free	Free	L
II. Dried or powdered	Free	Free	L
B. Sugar cane	Free	Free	L
12.05 CHICORY ROOTS, FRESH OR DRIED, WHOLE OR CUT, UNROASTED	1.6%	M } Free	—
12.06 HOP CONES AND LUPULIN	7.2%	C2 } Free	—

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
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)	2.4% *	M } Free	—
B. Liquorice roots	1.6% †	M } Free	—
C. Tonquin beans	2.4% *	M } Free	—
D. Other	Free	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	6.4%	M } Free	—
B. Locust bean seeds:			
I. Not decorticated, crushed or ground	1.6%	M } Free	—
II. Other	7.2%	M } Free	—
C. Apricot, peach and plum stones, and kernels thereof	3.2%	M } Free	—
D. Other	Free	Free	—
12.09 CEREAL STRAW AND HUSKS, UNPREPARED, OR CHOPPED BUT NOT OTHERWISE PREPARED	Free	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	7.2%	M } Free	—
B. Other	Free	Free	—

* "E" rate 1.2% for Portugal.

† "E" rate 0.8% for Portugal.

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

(i) Rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).

Tariff Heading	Rate of Duty	
	Full	Preferential
13.01 RAW VEGETABLE MATERIALS OF A KIND USED PRIMARILY IN DYEING OR IN TANNING	Free	Free
13.02 SHELLAC, SEED LAC, STICK LAC AND OTHER LACS ; NATURAL GUMS, RESINS, GUM-RESINS AND BALSAMS :		
A. Conifer resins	0.4%	M } Free C2 }
B. Other	Free	Free
13.03 VEGETABLE SAPS AND EXTRACTS ; PECTIC SUBSTANCES, PECTINATES AND PECTATES ; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, DERIVED FROM VEGETABLE PRODUCTS :		
A. Vegetable saps and extracts :		
I. Opium	Free	Free
II. Aloes and manna	Free	Free
III. Of quassia amara	2%	M } Free C2 }
IV. Of liquorice	4%	M } Free C2 }
V. Of pyrethrum and of the roots of plants containing rotenone	4%	M } Free C2 }
VI. Of hops	4%	M } Free C2 }
VII. Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	4%	M } Free C2 }
VIII. Other :		
a) Medicinal	2%	M } Free C2 }
b) Other	Free	Free
B. Pectic substances, pectinates and pectates :		
I. Dry :		
a) Pectic substances and pectinates	14.4%*	M } Free C2 }
b) Other	19.2%	M } Free C2 }
II. Other :		
a) Pectic substances and pectinates	8.4%†	M } Free C2 }
b) Other	11.2%	M } Free C2 }
C. Agar-agar and other mucilages and thickeners, derived from vegetable products :		
I. Agar-agar	2%	M } Free C2 }
II. Mucilages and thickeners extracted from locust beans or locust bean seeds	2.4%	M } Free C2 }
III. Other	Free	Free

* "E" rate 10% for Portugal.

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

Tariff Heading	Rate of Duty	
	Full	Preferential
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	Free
II. Other	1-6%	M } Free C2 }
B. Cereal straw, cleaned, bleached or dyed	0-8%	M } Free C2 }
C. Other	Free	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	Free
14.03 VEGETABLE MATERIALS OF A KIND USED PRIMARILY IN BRUSHES OR IN BROOMS (FOR EXAMPLE, SORGHO, PIASSAVA, COUGH-GRASS AND ISTLE), WHETHER OR NOT IN BUNDLES OR HANKS	Free	Free
14.04 HARD SEEDS, PIPS, HULLS AND NUTS, OF A KIND USED FOR CARVING (FOR EXAMPLE, COROZO AND DOM)	Free	Free
14.05 VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	Free	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

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

ADDITIONAL NOTES

- I. For the purposes of heading No. 15.07:
- A. Fixed vegetable oils, fluid or solid, obtained by pressure, shall be considered as "crude" if they have undergone no other processing than:
 - decantation, 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).
 - B. 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.
 - C. 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.
- B. Subheading 15.07 A. 1. a) covers olive oil having the following characteristics:
- (a) a free fatty acid content, expressed as oleic acid, not exceeding 3%;
 - (b) 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;
- (c) an extinction coefficient variation, in the 270 nm range, higher than 0.01 but not higher than 0.16. This variation is defined by:
- $$K = K_m - 0.5(K_m - 4 + K_m + 4), \text{ where } K_m \text{ is the extinction coefficient at the wavelength of the maximum of the absorption curve in the 270 nm range, and}$$
- $K_m - 4$ and $K_m + 4$ are the extinction coefficients at wavelengths 4 nm lower and higher, respectively, than that of K_m ;
- (d) no positive reaction of oils from olive residues.
- C. Subheading 15.07 A. 1. b) covers olive oil having:
- (a) the characteristics mentioned in paragraphs 2B(a) to (c) and a positive reaction of oils from olive residues; or
 - (b) the characteristics mentioned in paragraph 2B(a) 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. "Virgin olive oil" means natural olive oil obtained exclusively by mechanical processes, including pressure, but does not include mixtures with olive oil obtained otherwise.
3. Subheading 15.17A. does not cover:
- (a) 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;
 - (b) 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 β -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 No. 618/72/CEE.

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

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
15.02 FATS OF BOVINE CATTLE, SHEEP OR GOATS, UNRENDERED; RENDERED OR SOLVENT-EXTRACTED FATS (INCLUDING "premier jus") OBTAINED FROM THOSE UNRENDERED FATS:			
† A. For industrial uses other than the manufacture of foodstuffs for human consumption	Free	Free	—
B. Other:			
I. Unrendered fats of bovine cattle; rendered or solvent-extracted fats (including "premier jus") obtained from those fats	4.2%	M } Free C2 }	—
II. Unrendered fats of sheep; rendered or solvent-extracted fats (including "premier jus") obtained from those fats	5.6%	M } Free C2 }	—
III. Other	5.6%	M } Free C2 }	—
15.03 LARD STEARIN, OLEOSTEARIN AND TALLOW STEARIN; LARD OIL, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR PREPARED IN ANY WAY:			
A. Lard stearin and oleostearin:			
† I. For industrial uses	Free	Free	—
II. Other	6.4%	M } Free C2 }	—
† B. Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption	3.2%	M } Free C2 }	—
C. Other	9.6%	M } Free C2 }	—
15.04 FATS AND OILS, OF FISH AND MARINE MAMMALS, WHETHER OR NOT REFINED:			
A. Fish-liver oil:			
I. Of a vitamin A content not exceeding 2,500 international units per gramme	4.8% †	M } Free C2 }	*
II. Other	Free	Free	*
B. Whale oil and oils of other cetaceans	Free	Free	*
C. Other	Free	Free	*
15.05 WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN):			
A. Wool grease, crude	4%	M } Free C2 }	—
B. Other	5.2%	M } Free C2 }	—
15.06 OTHER ANIMAL OILS AND FATS (INCLUDING NEAT'S-FOOT OIL AND FATS FROM BONES OR WASTE)	2%	M } Free C2 }	—
15.07 FIXED VEGETABLE OILS, FLUID OR SOLID, CRUDE, REFINED OR PURIFIED:			
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	Free	L
b) Other	Free	Free	L
II. Other	Free	Free	L
B. China-wood and oiticica oils; myrtle wax and Japan wax	2.4%	M } Free C2 }	*

* 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.

‡ "E" rate 2.4% for Portugal.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
15.07—continued			
C. Castor oil :			
† I. For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials	Free	Free	*
II. Other	6.4%	M } Free C2 }	*
D. Other oils :			
† I. For technical or industrial uses other than the manufacture of foodstuffs for human consumption :			
a) Crude :			
1. Palm oil	3.2%	M } Free C2 }	*
2. Tobacco-seed oil	Free	Free	*
3. Other	4%	M } Free C2 }	*
b) Other :			
1. Tobacco-seed oil	Free	Free	*
2. Other	6.4%	M } Free C2 }	*
II. Other :			
a) Palm oil :			
1. Crude	4.8%	M } Free C2 }	*
2. Other	11.2%	M } Free C2 }	*
b) Other :			
1. Solid, in immediate packings of a net capacity of 1kg or less	16%	M } Free C2 }	*
2. Solid, other ; fluid :			
aa) Crude	8%	M } Free C2 }	*
bb) Other	12%	M } Free C2 }	*
15.08 ANIMAL AND VEGETABLE OILS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN OR POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS, OR OTHERWISE MODIFIED	11.2%	M } Free C2 }	—
15.09 DEGRAS	4.8%	M } Free C2 }	—
15.10 FATTY ACIDS ; ACID OILS FROM REFINING ; FATTY ALCOHOLS :			
A. Stearic acid	6.4%	M } Free C2 }	—
B. Oleic acid	5.6%	M } Free C2 }	—
C. Other fatty acids ; acid oils from refining	3.6% †	M } Free C2 }	—
D Fatty alcohols	6.4%	M } Free C2 }	—
15.11 GLYCEROL AND GLYCEROL LYES :			
A. Crude glycerol and glycerol lyes	1.2%	M } Free C2 }	—
B. Other, including synthetic glycerol	4.8%	M } Free C2 }	—
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 :			
A. In immediate packings of a net capacity of 1kg or less	16%	M } Free C2 }	*
B. Other	13.6%	M } Free C2 }	*

* 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.

‡ 'E' rate (nil) for the following:- Products obtained from pinewood, with a fatty acid content of 90% or more by weight.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
15.13 MARGARINE, IMITATION LARD AND OTHER PREPARED EDIBLE FATS	20%	M } Free C2 }	*
15.14 SPERMACEI, CRUDE, PRESSED OR REFINED, WHETHER OR NOT COLOURED	2.8%	M } Free C2 }	—
15.15 BEESWAX AND OTHER INSECT WAXES, WHETHER OR NOT COLOURED:			
A. Raw	Free	Free	—
B. Other	4%	M } Free C2 }	—
15.16 VEGETABLE WAXES, WHETHER OR NOT COLOURED:			
A. Raw	Free	Free	—
B. Other	3.2%	M } Free C2 }	—
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	Free	L
II. Other	Free	Free	L
B. Other:			
I. Oil foots and dregs; soapstocks	4%	M } Free C2 }	*
II. Other	1.6%	M } Free C2 }	*

* 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.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
16.01 SAUSAGES AND THE LIKE, OF MEAT, MEAT OFFAL OR ANIMAL BLOOD:			
A. Liver sausages	Free	Free	L
† B. Other:			
I. Sausages, dry or for spreading, uncooked	Free	Free	L
II. Other	Free	Free	L
16.02 OTHER PREPARED OR PRESERVED MEAT OR MEAT OFFAL:			
A. Liver:			
I. Goose or duck liver:			
a) Pastes, not canned	16%	M 3% CI 12-8% C2 Free †E 12-8%	—
b) Other	16%	M 3% CI 12-8% C2 Free	—
II. Other	Free	Free	L
B. Other:			
I. Poultry meat or offal:			
* a) Containing 57% or more by weight of poultry meat	Free	Free	L
* b) Containing 25% or more but less than 57% by weight of poultry meat	Free	Free	L
* c) Other	Free	Free	L
II. Game or rabbit meat or offal:			
a) Pastes:			
I. Meat offal, not canned	17%	M 3% CI 13-6% C2 Free †E 13-6%	—
2. Other	17%	M 3% CI 13-6% C2 Free	—
b) Other	13-6%	M } Free C2 }	—
III. Other:			
a) Containing meat or offals of domestic swine and containing by weight:			
I. 80% or more of meat or offal, of any kind, including fats of any kind or origin:			
aa) Hams, fillets and loins; pieces thereof	Free	Free	L
bb) Shoulders and pieces thereof	Free	Free	L
cc) Other	Free	Free	L
2. 40% or more but less than 80% of meat or offal, of any kind, including fats of any kind or origin	Free	Free	L
3. Less than 40% of meat or offal, of any kind, including fats of any kind or origin	Free	Free	L

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

† 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.

‡ "E" rate for Denmark.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
16.02 B. III.—continued			
b) Other :			
1. Containing bovine meat or offal :			
aa) Pastes :			
11. Of meat offal, not canned	21·6%	M 6% CI 15·6% C2 Free *E 15·6%	—
22. Other	21·6%	M 6% CI 15·6% C2 Free	—
bb) Other	15·6%	M } Free C2 }	—
2. Other :			
aa) Ovine meat or offal :			
11. Pastes :			
aaa) Of meat offal, not canned	19%	M 3% CI 16% C2 Free *E 16%	—
bbb) Other	19%	M 3% CI 16% C2 Free	—
22. Other	16%	M } Free C2 }	—
bb) Other :			
11. Pastes :			
aaa) Of meat offal, not canned	23·8%	M 3% CI 20·8% C2 Free *E 20·8%	—
bbb) Other	23·8%	M 3% CI 20·8% C2 Free	—
22. Other	20·8%	M } Free C2 }	—
16.03 MEAT EXTRACTS, MEAT JUICES AND FISH EXTRACTS, IN IMMEDIATE PACKINGS OF A NET CAPACITY OF :			
A. 20kg or more	Free	Free	—
B. More than 1kg but less than 20kg	5·6% †	M } Free C2 }	—
C. 1kg or less	16% †	M } Free C2 }	—
16.04 PREPARED OR PRESERVED FISH, INCLUDING CAVIAR AND CAVIAR SUBSTITUTES :			
A. Caviar and caviar substitutes :			
I. Caviar (sturgeon roe)	24% §	M } Free C2 }	—
II. Other	24% §	M } Free C2 }	—
B. Salmonidae	5·6% †	M } Free C2 }	—
C. Herring :			
I. Fillets, raw, coated with batter or breadcrumbs, deep frozen	12% ¶	M } Free C2 }	—
II. Other	16% ¶	M } Free C2 }	—

* "E" rate (nil) for Denmark.

† Whalemear extract—"E" rate (nil) for Portugal.

§ "E" rate—16·8% for Portugal.

¶ "E" rate 1·5% for Norway ; 8·4% for Portugal.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
16.04—continued			
D. Sardines	20% *	M } Free C2 }	—
E. Tunny	19.2% †	M } Free C2 }	—
F. Bonito (<i>Sarda</i> sp.p.), mackerel and anchovies	20% ‡	M } Free C2 }	—
G. Other :			
I. Fillets, raw, coated with batter or breadcrumbs, deep frozen	12% ¶	M } Free C2 }	—
II. Other	16% ¶¶	M } Free C2 }	—
16.05 CRUSTACEANS AND MOLLUSCS, PREPARED OR PRESERVED :			
A. Crabs :			
I. Preserved in airtight containers	14.8%	M } 2% C1 } 12.8% C2 } Free ¶E§ } 12.8%	—
II. Other	12.8% §	M } Free C2 }	—
B. Other :			
I. Lobsters preserved in airtight containers	18%	M } 2% C1 } 16% C2 } Free ¶E** } 16%	—
II. Other	16% ***†	M } Free C2 }	—

* "E" rate—12% for Portugal.

† "E" rate—13.4% for Portugal.

‡ "E" rate—14% for Portugal.

§ "E" rate—6.4% for Portugal ; 5% for Norway only for goods of this subheading in hermetically sealed cans.

¶ "E" rate—1.5% for Norway ; 8.4% for Portugal.

¶¶ "E" rate—11.2% for Portugal ; 9% for Norway for sprats in hermetically sealed cans.

** "E" rate—8% for Portugal.

†† "E" rate—5% for Norway for peeled prawns, frozen, but not for shrimps of the genus "*Crangon* sp. p."

‡‡ "E" rate (nil) for Denmark.

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

* 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 satisfaction of the Insular Customs authorities that the denaturing procedures have been complied with.

‡ 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.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
17.04 SUGAR CONFECTIONERY, NOT CONTAINING COCOA:			
A. Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	18.8%	M 2% CI 16.8% C2 Free †E 9.6%	—
B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose):			
I. Less than 60%	8.4%	M 2% CI 6.4% C2 } Free E }	*VC (max: 12%) — *VC (max: 12%) *VC (max: 18.4%)
II. 60% or more	8.4%	M 2% CI 6.4% C2 } Free E }	*VC (max: 12%) — *VC (max: 12%) *VC (max: 18.4%)
C. White chocolate	12.4%	M 2% CI 10.4% C2 } Free E }	*VC (max: 11.2%+ ads) — *VC (max: 11.2%+ ads) *VC (max: 21.6%+ ads)
D. Other:			
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)	12.4%	M 2% CI 10.4% C2 } Free E }	*VC (max: 11.2%+ ads) — *VC (max: 11.2%+ ads) *VC (max: 21.6%+ ads)
b) Containing by weight of sucrose (including invert sugar expressed as sucrose):			
1. 5% or more but less than 30%	12.4%	M 2% CI 10.4% C2 } Free E }	*VC (max: 11.2%+ ads) — *VC (max: 11.2%+ ads) *VC (max: 21.6%+ ads)
2. 30% or more but less than 40%	12.4%	M 2% CI 10.4% C2 } Free E }	*VC (max: 11.2%+ ads) — *VC (max: 11.2%+ ads) *VC (max: 21.6%+ ads)

† "E" rate (nil) for Denmark.

* VC = Variable Charge.

ads = additional duty on sugar.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
17.04 D. 1. b)—continued			
3. 40% or more but less than 50% :			
aa) Containing no starch	12.4%	M 2% CI 10.4%	*VC (max: 11.2%+ ads) — *VC (max: 11.2%+ ads) *VC (max: 21.6%+ ads)
		C2 } Free E }	
bb) Other	12.4%	M 2% CI 10.4%	*VC (max: 11.2%+ ads) — *VC (max: 11.2%+ ads) *VC (max: 21.6%+ ads)
		C2 } Free E }	
4. 50% or more but less than 60%	12.4%	M 2% CI 10.4%	*VC (max: 11.2%+ ads) — *VC (max: 11.2%+ ads) *VC (max: 21.6%+ ads)
		C2 } Free E }	
5. 60% or more but less than 70%	12.4%	M 2% CI 10.4%	*VC (max: 11.2%+ ads) — *VC (max: 11.2%+ ads) *VC (max: 21.6%+ ads)
		C2 } Free E }	
6. 70% or more but less than 80%	12.4%	M 2% CI 10.4%	*VC (max: 11.2%+ ads) — *VC (max: 11.2%+ ads) *VC (max: 21.6%+ ads)
		C2 } Free E }	
7. 80% or more but less than 90%	12.4%	M 2% CI 10.4%	*VC (max: 11.2%+ ads) — *VC (max: 11.2%+ ads) *VC (max: 21.6%+ ads)
		C2 } Free E }	
8. 90% or more	12.4%	M 2% CI 10.4%	*VC (max: 11.2%+ ads) — *VC (max: 11.2%+ ads) *VC (max: 21.6%+ ads)
		C2 } Free E }	

*VC = Variable Charge.

ads = additional duty on sugar.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
17.04 D.—continued			
II. Other :			
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	12.4%	M 2% CI 10.4% C2 } Free E }	*VC (max: 11.2%+ ads) — *VC (max: 11.2%+ ads) *VC (max: 21.6%+ ads)
b) Containing by weight of sucrose (including invert sugar expressed as sucrose) :			
1. 5% or more but less than 30%	12.4%	M 2% CI 10.4% C2 } Free E }	*VC (max: 11.2%+ ads) — *VC (max: 11.2%+ ads) *VC (max: 21.6%+ ads)
2. 30% or more but less than 50%	12.4%	M 2% CI 10.4% C2 } Free E }	*VC (max: 11.2%+ ads) — *VC (max: 11.2%+ ads) *VC (max: 21.6%+ ads)
3. 50% or more but less than 70%	12.4%	M 2% CI 10.4% C2 } Free E }	*VC (max: 11.2%+ ads) — *VC (max: 11.2%+ ads) *VC (max: 21.6%+ ads)
4. 70% or more	12.4%	M 2% CI 10.4% C2 } Free E }	*VC (max: 11.2%+ ads) — *VC (max: 11.2%+ ads) *VC (max: 21.6%+ ads)
17.05 FLAVOURED OR COLOURED SUGARS, SYRUPS AND MOLASSES, BUT NOT INCLUDING FRUIT JUICES CONTAINING ADDED SUGAR IN ANY PROPORTION :			
A. Lactose and lactose syrup	Free	Free	L
B. Glucose and glucose syrup :			
1. Glucose in the form of white crystalline powder, whether or not agglomerated	Free	Free	L
II. Other	Free	Free	L
C. Other	Free	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	Rate of Duty		Additional Charge
	Full	Preferential	
18.01 COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	3.2%	M } Free C2 }	—
18.02 COCOA SHELLS, HUSKS, SKINS AND WASTE	4.3%	M } Free C2 }	—
18.03 COCOA PASTE (IN BULK OR IN BLOCK), WHETHER OR NOT DEFATTED	12%	M } Free C2 }	—
18.04 COCOA BUTTER (FAT OR OIL)	9.6%	M } Free C2 }	—
18.05 COCOA POWDER, UNSWEETENED	12.8%	M } Free C2 }	—
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%	8%	M } Free C2 } E }	*VC
II. 65% or more but less than 80%	8%	M } Free C2 } E }	*VC
III. 80% or more	8%	M } Free C2 } E }	*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	11.6%	M } 2% C1 } 9.6% C2 } Free E }	*VC (max: 12%+ads) *VC (max: 12%+ads) *VC (max: 21.6%+ads)
II. Containing by weight of milkfats:			
a) 3% or more but less than 7%	10.6%	M } 1% C1 } 9.6% C2 } Free E }	*VC (max: 12%+ads) *VC (max: 12%+ads) *VC (max: 21.6%+ads)
b) 7% or more	10.6%	M } 1% C1 } 9.6% C2 } Free E }	*VC (max: 12%+ads) *VC (max: 12%+ads) *VC (max: 21.6%+ads)

* VC = Variable Charge.

ads = additional duty on sugar.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
18.06—continued			
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)	9.6%	M } Free C2 } Free E }	*VC (max: 12%+ads) — *VC (max: 21.6%+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%	9.6%	M } Free C2 } Free E }	*VC (max: 12%+ads) — *VC (max: 21.6%+ads)
2. 50% or more	9.6%	M } Free C2 } Free E }	*VC (max: 12%+ads) — *VC (max: 21.6%+ads)
b) Containing by weight of milkfats :			
1. 1.5% or more but less than 3%	9.6%	M } Free C2 } Free E }	*VC (max: 12%+ads) — *VC (max: 21.6%+ads)
2. 3% or more but less than 4.5%	9.6%	M } Free C2 } Free E }	*VC (max: 12%+ads) — *VC (max: 21.6%+ads)
3. 4.5% or more but less than 6%	9.6%	M } Free C2 } Free E }	*VC (max: 12%+ads) — *VC (max: 21.6%+ads)
4. 6% or more	9.6%	M } Free C2 } Free E }	*VC (max: 12%+ads) — *VC (max: 21.6%+ads)
D. Other :			
I. Containing no milkfats or containing less than 1.5% by weight of such fats :			
a) In immediate packings of a net capacity of 500g or less	9.6%	M } Free C2 } Free E }	*VC (max: 12%+ads) — *VC (max: 21.6%+ads)
b) Other	15.2%	M } Free C2 } Free E } 4.8 %	*VC

*VC = Variable Charge. ads = additional duty on sugar.

† "E" rate (nil) for the following:— Goods of this subheading in immediate packing of a net capacity of more than 500g but not more than 1kg.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
18.06 D.—continued			
II. Containing by weight of milkfats :			
a) 1.5% or more but not more than 6.5% :			
1. In immediate packings of a net capacity of 500g or less	9.6%	M } Free C2 } Free E }	*VC (max: 12%+ads) — *VC (max: 21.6%+ads)
2. Other	15.2%	M } Free C2 } 4.8% †E }	*VC
b) More than 6.5% but less than 26% :			
1. In immediate packings of a net capacity of 500g or less	9.6%	M } Free C2 } Free E }	*VC
2. Other :			
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)	15.2%	M } Free C2 } Free †E } 4.8%	*VC (max: 6.4%+ads) — *VC (max: 21.6%+ads) *VC (max: 16.8%+ads)
bb) Other	15.2%	M } Free C2 } 4.8% †E }	*VC
c) 26% or more :			
1. In immediate packings of a net capacity of 500g or less	9.6%	M } Free C2 } Free E }	*VC
2. Other	15.2%	M } Free C2 } 4.8% †E }	*VC

*VC = Variable Charge.

ads = additional duty on sugar.

† "E" rate (nil) for the following:—Goods of this subheading in immediate packing of a net capacity of more than 500g but not more than 1kg.

† "E" rate (nil) *VC (Max. : 21.6% + ads.), for the following:—Goods of this subheading in immediate packing of a net capacity of more than 500g but not more than 1kg.

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	Rate of Duty		Additional Charge
	Full	Preferential	
19.01 MALT EXTRACT:			
A. With a dry-extract content of 90% or more by weight	6.4%	M } Free C2 } E }	*VC
B. Other	6.4%	M } Free C2 } E }	*VC
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:			
A. Containing malt extract and not less than 30% by weight of reducing sugars (expressed as maltose)	8.8%	M } Free C2 } E }	*VC
B. Other:			
I. Containing no milkfats or containing less than 1.5% by weight of such fats:			
a) Containing less than 14% by weight of starch:			
1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	8.8%	M } Free C2 } E }	*VC
2. Containing by weight of sucrose (including invert sugar expressed as sucrose):			
aa) 5% or more but less than 60%	8.8%	M } Free C2 } E }	*VC
bb) 60% or more	8.8%	M } Free C2 } E }	*VC
b) Containing 14% or more but less than 32% by weight of starch:			
1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	8.8%	M } Free C2 } E }	*VC
2. Other	8.8%	M } Free C2 } E }	*VC
c) Containing 32% or more but less than 45% by weight of starch:			
1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	8.8%	M } Free C2 } E }	*VC
2. Other	8.8%	M } Free C2 } E }	*VC
d) Containing 45% or more but less than 65% by weight of starch:			
1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	8.8%	M } Free C2 } E }	*VC
2. Other	8.8%	M } Free C2 } E }	*VC

* VC = Variable Charge.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
19.02 B. I.—continued			
e) Containing 65% or more but less than 80% by weight of starch :			
1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	8.8%	M } C2 } Free	*VC
2. Other	8.8%	M } C2 } Free	*VC
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)	8.8%	M } C2 } Free	*VC
2. Other	8.8%	M } C2 } Free	*VC
g) Containing 85% or more by weight of starch	8.8%	M } C2 } Free	*VC
II. Containing by weight of milkfats :			
a) 1-5% or more but less than 5%	8.8%	M } C2 } Free	*VC
b) 5% or more	8.8%	M } C2 } Free	*VC
19.03 MACARONI, SPAGHETTI AND SIMILAR PRODUCTS :			
A. Containing eggs	9.6%	M } C2 } Free	*VC
B. Other :			
I. Containing no common wheat flour or meal	9.6%	M } C2 } Free	*VC
II. Other	9.6%	M } C2 } Free	*VC
19.04 TAPIOCA AND SAGO ; TAPIOCA AND SAGO SUBSTITUTES OBTAINED FROM POTATO OR OTHER STARCHES	8%	M } C2 } Free	*VC
19.05 PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (PUFFED RICE, CORN FLAKES AND SIMILAR PRODUCTS) :			
A. Obtained from maize	6.4%	M } C2 } Free	*VC
B. Obtained from rice	6.4%	M } C2 } Free	*VC
C. Other	6.4%	M } C2 } Free	*VC
19.06 COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS	5.6%	M } C2 } Free	*VC

* VC = Variable Charge.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
19.07 BREAD, SHIPS' BISCUITS AND OTHER ORDINARY BAKERS' WARES, NOT CONTAINING ADDED SUGAR, HONEY, EGGS, FATS, CHEESE OR FRUIT :			
A. Crispbread	7.2%	M } Free C2 } E } Free	*VC (max: 12%+adf) *VC (max: 19.2%+adf)
B. Matzos	4.8%	M } Free C2 } Free E } Free	*VC (max: 11.2%+adf) *VC (max: 16%+adf)
C. Gluten bread for diabetics	11.2%	M } Free C2 } E }	*VC
D. Other, containing by weight of starch :			
I. Less than 50%	11.2%	M } Free C2 } E }	*VC
II. 50% or more	11.2%	M } Free C2 } E }	*VC
19.08 PASTRY, BISCUITS, CAKES AND OTHER FINE BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA IN ANY PROPORTION :			
A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose) :			
I. Less than 30%	10.4%	M } Free C2 } E }	*VC
II. 30% or more but less than 50%	10.4%	M } Free C2 } E }	*VC
III. 50% or more	10.4%	M } Free C2 } E }	*VC
B. Other :			
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%	10.4%	M } Free C2 } Free E }	*VC (max: 17.6%+ads) *VC (max: 28%+ads)
b) 70% or more	10.4%	M } Free C2 } Free E }	*VC (max: 17.6%+ads) *VC (max: 28%+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)	10.4%	M } Free C2 } Free E }	*VC (max: 13.6%+adf) *VC (max: 24%+adf)

* VC = Variable Charge.

ads = additional duty on sugar.

adf = additional duty on flour.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
19.08 B. II.—continued			
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	10.4%	M } Free C2 } Free E }	*VC (max: 17.6%+ ads) — *VC (max: 28%+ads)
2. Other	10.4%	M } Free C2 } Free E }	*VC (max: 17.6%+ ads) — *VC (max: 28%+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	10.4%	M } Free C2 } Free E }	*VC (max: 17.6%+ ads) — *VC (max: 28%+ads)
2. Other	10.4%	M } Free C2 } Free E }	*VC (max: 17.6%+ ads) — *VC (max: 28%+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	10.4%	M } Free C2 } Free E }	*VC (max: 17.6%+ ads) — *VC (max: 28%+ads)
2. Other	10.4%	M } Free C2 } Free E }	*VC (max: 17.6%+ ads) — *VC (max: 28%+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	10.4%	M } Free C2 } Free E }	*VC (max: 13.6%+ adf) — *VC (max: 24%+adf)
2. Other	10.4%	M } Free C2 } Free E }	*VC (max: 13.6%+ adf) — *VC (max: 24%+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	10.4%	M } Free C2 } Free E }	*VC (max: 17.6%+ ads) — *VC (max: 28%+ads)

* VC = Variable Charge.

adf = additional duty on flour.

ads = additional duty on sugar.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
19.08 B. III. b)—continued			
2. Other	10.4%	M } Free C2 } Free E }	*VC (max: 17.6%+ ads) — *VC (max: 28%+ads)
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	10.4%	M } Free C2 } Free E }	*VC (max: 17.6%+ ads) — *VC (max: 28%+ads)
2. Other	10.4%	M } Free C2 } Free E }	*VC (max: 17.6%+ ads) — *VC (max: 28%+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	10.4%	M } Free C2 } Free E }	*VC (max: 13.6%+ adf) — *VC (max: 24%+adf)
2. Other	10.4%	M } Free C2 } Free E }	*VC (max: 13.6%+ adf) — *VC (max: 24%+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	10.4%	M } Free C2 } Free E }	*VC (max: 17.6%+ ads) — *VC (max: 28%+ads)
2. Other	10.4%	M } Free C2 } Free E }	*VC (max: 17.6%+ ads) — *VC (max: 28%+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)	10.4%	M } Free C2 } Free E }	*VC (max: 13.6%+ adf) — *VC (max: 24%+adf)
b) Other	10.4%	M } Free C2 } Free E }	*VC (max: 17.6%+ ads) — *VC (max: 28%+ads)

*VC = Variable Charge.

adf = additional duty on flour.

ads = additional duty on sugar.

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

NOTES

- This Chapter does not cover :
 - Vegetables or fruit, prepared or preserved by the processes specified in Chapters 7 and 8 ; or
 - Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).
- 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.
- 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.
- Tomato juice the dry weight content of which is 7% or more is to be classified under heading No. 20.02.

ADDITIONAL NOTES

- 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. 865/68 of the Council, dated June 28 1968) 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.
- 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%
- 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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
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 :			
A. Mango chutney	Free	Free	—
B. Other	13.2%	M } Free C2 }	—
20.02 VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID :			
A. Mushrooms :			
I. In airtight containers	19.8%	M 6% C1 13.8% C2 Free	—
II. Other	13.8%	M } Free C2 }	—
B. Truffles :			
I. In airtight containers	16.8%	M 6% C1 10.8% C2 Free	—
II. Other	10.8%	M } Free C2 }	—
C. Tomatoes :			
I. Tomato juice	10.8%	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	10.8%*	M } Free C2 }	—
2. Other	12.8%	M Free C1 10.8% C2 Free	—
b) Other	10.8%	M } Free C2 }	—

* "E" rate 7.5% for Portugal.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.02—continued			
D. Asparagus :			
I. In airtight containers	17.2%	M 4% CI 13.2% C2 Free	—
II. Other	13.2%	M } Free C2 }	—
E. Sauerkraut :			
I. In airtight containers	18%	M 6% CI 12% C2 Free	—
II. Other	12%	M } Free C2 }	—
F. Capers and olives :			
I. Capers :			
a) In airtight containers	18%	M 6% CI 12% C2 Free	—
b) Other	12%	M } Free C2 }	—
II. Olives	12% *	M } Free C2 }	—
G. Peas ; beans in pod :			
I. Peas :			
a) In airtight containers	18.4%	M 4% CI 14.4% C2 Free	—
b) Other	14.4%	M } Free C2 }	—
II. Beans :			
a) In airtight containers	20.4%	M 6% CI 14.4% C2 Free	—
b) Other	14.4%	M } Free C2 }	—
H. Other, including mixtures :			
I. In airtight containers :			
a) Beans	17.2%	M 4% CI 13.2% C2 Free	—
b) Potato crisps	19.2%	M 6% CI 13.2% C2 Free †E 13.2%	—
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	19.2%	M 6% CI 13.2% C2 Free	—
d) Bamboo shoots	17.2%	M 4% CI 13.2% C2 Free †E 13.2%	—
e) Other	19.2%	M 6% CI 13.2% C2 Free	—
II. Not in airtight containers	13.2%	M } Free C2 }	—

* "E" rate—6% for Portugal.

† "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.03 FRUIT PRESERVED BY FREEZING, CONTAINING ADDED SUGAR :			
A. With a sugar content exceeding 13% by weight :			
I. Strawberries in containers, the contents of each weighing not less than 5.4kg.	15.6% + £0.6298 per 100kg	M £0.6298 per 100kg C1 15.6% C2 Free	L
II. Other	21.6%	M 6% C1 15.6% C2 Free	L
B. Other :			
I. Strawberries in containers, the contents of each weighing not less than 5.4kg.	15.6% + £0.6298 per 100kg	M £0.6298 per 100kg C1 15.6% C2 Free	—
II. Other	21.6%	M 6% C1 15.6% C2 Free	—
20.04 FRUIT, FRUIT-PEEL AND PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACÉ OR CRYSTALLISED) :			
A. Ginger	4%	C1 } Free C2 }	—
B. Other :			
I. With a sugar content exceeding 13% by weight :			
a) Apricots ; figs ; plums (including bullace, damsons, greengages and mirabelles, but not prunes)	15% + £0.2756 per 100kg	M £0.2756 per 100kg C1 15% C2 Free	L
b) Cherries ; fruit-peels :			
1. Drained or glacé cherries	19%	M 4% C1 15% C2 Free	L
2. Other	23%	M 8% C1 15% C2 Free	L
c) Other	19%	M 4% C1 15% C2 Free	L
II. Other :			
a) Apricots ; figs ; plums (including bullace, damsons, greengages and mirabelles, but not prunes)	15% + £0.2756 per 100kg	M £0.2756 per 100kg C1 15% C2 Free	—
b) Cherries ; fruit-peels :			
1. Drained or glacé cherries	19%	M 4% C1 15% C2 Free	—
2. Other	23%	M 8% C1 15% C2 Free	—
c) Other	19%	M 4% C1 15% C2 Free	—
20.05 JAMS, FRUIT JELLIES, MARMALADES, FRUIT PURÉE AND FRUIT PASTES, BEING COOKED PREPARATIONS, WHETHER OR NOT CONTAINING ADDED SUGAR :			
A. Chestnut purée and paste :			
I. With a sugar content exceeding 13% by weight	18%	M } Free C2 }	L
II. Other	18%	M } Free C2 }	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.05—continued			
B. Jams and marmalades of citrus fruit :			
I. With a sugar content exceeding 30% by weight	16.2%	M } Free C2 }	L
II. With a sugar content exceeding 13% but not exceeding 30% by weight	16.2%	M } Free C2 }	L
III. Other	16.2%	M } Free C2 }	—
C. Other :			
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	18%	M } Free C2 }	—
b) Other	18%	M } Free C2 }	L
II. With a sugar content exceeding 13% but not exceeding 30% by weight	18%	M } Free C2 }	L
III. Other	18%	M } Free C2 }	—
20.06 FRUIT OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR SPIRIT :			
A. Nuts (including ground-nuts), roasted, in immediate packings of a net capacity :			
I. Of more than 1kg	12%	M 3% C1 9% C2 Free †E 9%	—
II. Of 1 kg or less	13.2%	M 3% C1 10.2% C2 Free †E 10.2%	—
B. Other :			
I. Containing added spirit :			
a) Ginger	23.2%	M 4% C1 19.2% C2 Free	—
b) Pineapples, in immediate packings of a net capacity :			
I. Of more than 1kg :			
aa) With a sugar content exceeding 17% by weight	19.2% + £0.1969 per 100kg	M £0.1969 per 100kg C1 19.2% C2 Free	L
bb) Other	19.2% + £0.1969 per 100kg	M £0.1969 per 100kg C1 19.2% C2 Free	—
2. Of 1kg or less :			
aa) With a sugar content exceeding 19% by weight	19.2% + £0.1969 per 100kg	M £0.1969 per 100kg C1 19.2% C2 Free	L
bb) Other	19.2% + £0.1969 per 100kg	M £0.1969 per 100kg C1 19.2% C2 Free	—
c) Grapes :			
I. With a sugar content exceeding 13% by weight	25.2%	M 6% C1 19.2% C2 Free	L
2. Other	25.2%	M 6% C1 19.2% C2 Free	—

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

† "E" rate (all) for Denmark

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. I.—continued			
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	21.6%	M 2.4% CI 19.2% C2 Free	L
22. Pears and apricots	24%	M 4.8% CI 19.2% C2 Free	L
bb) Other :			
11. Peaches :			
aaa) Containing added sweetening matter	21.6%	M 2.4% CI 19.2% C2 Free	—
bbb) Other	19.2%	M } Free C2 }	—
22. Pears :			
aaa) Containing added sweetening matter	24%	M 4.8% CI 19.2% C2 Free	—
bbb) Other	25.2%	M 6% CI 19.2% C2 Free	—
33. Apricots :			
aaa) Containing added sweetening matter	24%	M 4.8% CI 19.2% C2 Free	—
bbb) Other	19.2%	M } Free C2 }	—
2. Of 1kg or less :			
aa) With a sugar content exceeding 15% by weight :			
11. Peaches	21.6%	M 2.4% CI 19.2% C2 Free	L
22. Pears and apricots	24%	M 4.8% CI 19.2% C2 Free	L
bb) Other :			
11. Peaches :			
aaa) Containing added sweetening matter	21.6%	M 2.4% CI 19.2% C2 Free	—
bbb) Other	19.2%	M } Free C2 }	—
22. Pears :			
aaa) Containing added sweetening matter	24%	M 4.8% CI 19.2% C2 Free	—
bbb) Other	25.2%	M 6% CI 19.2% C2 Free	—
33. Apricots :			
aaa) Containing added sweetening matter	24%	M 4.8% CI 19.2% C2 Free	—
bbb) Other	19.2%	M } Free C2 }	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B.1.—continued			
e) Other fruits :			
I. With a sugar content exceeding 9% by weight :			
aa) Apples	19.2% + £0.0886 per 100kg	M £0.0886 per 100kg C1 19.2% C2 Free	L
bb) Cherries :			
11. Not stoned	25.2%	M 6% C1 19.2% C2 Free	L
22. Other	23.2%	M 4% 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	25.2%	M 6% C1 19.2% C2 Free	L
ee) Loganberries	19.2% + £0.1772 per 100kg	M £0.1772 per 100kg C1 19.2% C2 Free	L
ff) Oranges and mandarins (including tangerines and satsumas) ; clementines, wilkings and other similar citrus hybrids :			
11. Comminuted entire	19.2%	M } Free C2 }	L
22. Pulp not containing the peel	19.2%	M } Free C2 }	L
33. Other	22.2%	M 3% C1 19.2% C2 Free	L
gg) Strawberries	25.2%	M 6% C1 19.2% C2 Free	L
hh) Other	25.2%	M 6% C1 19.2% C2 Free	L
2. Other :			
aa) Apples	19.2%, + whichever is the less of 10% or £0.1377 per 100kg	M 10% or £0.1377 per 100kg, whichever is the less C1 19.2% C2 Free	—
bb) Cherries :			
11. Canned	19.2%	M } Free C2 }	—
22. Other	25.2%	M 6% C1 19.2% C2 Free	—
cc) Grapefruit	19.2%	M } Free C2 }	—
dd) Lemons :			
11. Comminuted entire	19.2%	M } Free C2 }	—
22. Other	25.2%	M 6% C1 19.2% C2 Free	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. I. e) 2.—continued			
ee) Loganberries	25.2%	M 6% CI 19.2% C2 Free	—
ff) Oranges and mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids:			
11. Comminuted entire	19.2%	M } Free C2 }	—
22. Pulp not containing the peel	19.2%	M } Free C2 }	—
33. Other	22.2%	M 3% CI 19.2% C2 Free	—
gg) Strawberries	19.2% + £0.5905 per 100kg	M £0.5905 per 100kg CI 19.2% C2 Free	—
hh) Other	25.2%	M 6% CI 19.2% 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	19.2% + £0.1180 per 100kg	M £0.1180 per 100kg CI 19.2% 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	19.2%	M } Free C2 }	L
22. Other	19.2% + £0.1180 per 100kg	M £0.1180 per 100kg CI 19.2% C2 Free	L
cc) Other	25.2%	M 6% CI 19.2% 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	19.2% + £0.1180 per 100kg	M £0.1180 per 100kg CI 19.2% 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	
20.06 B. 1. f) 2. bb)—continued			
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	19.2%	M } Free C2 }	—
22. Other	19.2% + £0.1180 per 100kg	M £0.1180 per 100kg C1 19.2% C2 Free	—
cc) Other	25.2%	M 6% C1 19.2% C2 Free	—
II. Not containing added spirit :			
a) Containing added sugar, in immediate packings of a net capacity of more than 1kg :			
1. Ginger	Free	Free	—
2. Grapefruit segments	12%	M } Free C2 }	L
3. Mandarins (including tangerines and satsumas) ; clementines, wilkings and other similar citrus hybrids :			
aa) Comminuted entire	12.6%	M } Free C2 }	L
bb) Pulp not containing the peel	12.6%	M } Free C2 }	L
cc) Other	15.6%	M 3% C1 12.6% C2 Free	L
4. Grapes	19.2%	M 6% C1 13.2% C2 Free	L
5. Pineapples :			
aa) With a sugar content exceeding 17% by weight	13.2% + £0.1969 per 100kg	M £0.1969 per 100kg C1 13.2% C2 Free	L
bb) Other	13.2% + £0.1969 per 100kg	M £0.1969 per 100kg C1 13.2% C2 Free	—
6. Pears :			
aa) With a sugar content exceeding 13% by weight	16.8%	M 4.8% C1 12% C2 Free	L
bb) Other	16.8%	M 4.8% C1 12% C2 Free	—
7. Peaches and apricots :			
aa) With a sugar content exceeding 13% by weight :			
11. Peaches	15.6%	M 2.4% C1 13.2% C2 Free	L
22. Apricots	18%	M 4.8% C1 13.2% C2 Free	L
bb) Other :			
11. Peaches	15.6%	M 2.4% C1 13.2% C2 Free	—
22. Apricots	18%	M 4.8% C1 13.2% C2 Free	—
8. Other fruits :			
aa) Apples	13.2% + £0.0886 per 100kg	M £0.0886 per 100kg C1 13.2% C2 Free	L

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. II. a) 8.—continued			
bb) Cherries :			
II. Not stoned :			
aaa) In a solution of sulphur dioxide	17.2%	M 4% CI 13.2% C2 Free	L
bbb) Other	19.2%	M 6% CI 13.2% C2 Free	L
22. Stoned	17.2%	M 4% CI 13.2% C2 Free	L
cc) Grapefruit	13.2%	M } Free C2 }	L
dd) Lemons :			
II. Comminuted entire	13.2%	M } Free C2 }	L
22. Other	19.2%	M 6% CI 13.2% C2 Free	L
ee) Loganberries	13.2% + £0.1772 per 100kg	M £0.1772 per 100kg CI 13.2% C2 Free	L
ff) Nuts	16.2%	M 3% CI 13.2% C2 Free *E 13.2%	L
gg) Oranges :			
II. Comminuted entire	13.2%	M } Free C2 }	L
22. Pulp not containing the peel	13.2%	M } Free C2 }	L
33. Other	16.2%	M 3% CI 13.2% C2 Free	L
hh) Strawberries	19.2%	M 6% CI 13.2% C2 Free	L
III) Other	19.2%	M 6% CI 13.2% C2 Free	L
9. Mixtures of fruit :			
aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruits :			
II. 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	12.6% + £0.1180 per 100kg	M £0.1180 per 100kg CI 12.6% C2 Free	L
22. Mixtures of fruit (including fruit pulp) other than mixtures falling within sub-heading II. 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	12.6%	M } Free C2 }	L

* "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B.11. a) 9. aa) 22.—continued			
bbb) Other	12.6% + £0.1180 per 100kg	M £0.1180 per 100kg C1 12.6% C2 Free	L
33. Other	18.6%	M 6% C1 12.6% 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	13.2% + £0.1180 per 100kg	M £0.1180 per 100kg C1 13.2% C2 Free	L
22. Other	19.2%	M 6% C1 13.2% 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	12%	M } Free C2 }	L
3. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids :			
aa) Comminuted entire	13.2%	M } Free C2 }	L
bb) Pulp not containing the peel	13.2%	M } Free C2 }	L
cc) Other	16.2%	M 3% C1 13.2% C2 Free	L
4. Grapes	20.4%	M 6% C1 14.4% C2 Free	L
5. Pineapples :			
aa) With a sugar content exceeding 19% by weight	14.4% + £0.1969 per 100kg	M £0.1969 per 100kg C1 14.4% C2 Free	L
bb) Other	14.4% + £0.1969 per 100kg	M £0.1969 per 100kg C1 14.4% C2 Free	—
6. Pears :			
aa) With a sugar content exceeding 15% by weight	18%	M 4.8% C1 13.2% C2 Free	L
bb) Other	18%	M 4.8% C1 13.2% C2 Free	—
7. Peaches and apricots :			
aa) With a sugar content exceeding 15% by weight :			
11. Peaches	16.8%	M 2.4% C1 14.4% C2 Free	L
22. Apricots	19.2%	M 4.8% C1 14.4% C2 Free	L
bb) Other :			
11. Peaches	16.8%	M 2.4% C1 14.4% C2 Free	—
22. Apricots	19.2%	M 4.8% C1 14.4% C2 Free	—
8. Other fruits :			
aa) Apples	14.4% + £0.0886 per 100kg	M £0.0886 per 100kg C1 14.4% C2 Free	L

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. II. b) 8.—continued			
bb) Cherries :			
11. Not stoned :			
aaa) In a solution of sulphur dioxide	18.4%	M 4% CI 14.4% C2 Free	L
bbb) Other	20.4%	M 6% CI 14.4% C2 Free	L
22. Stoned	18.4%	M 4% CI 14.4% C2 Free	L
cc) Grapefruit	14.4%	M } Free C2 }	L
dd) Lemons :			
11. Comminuted entire	14.4%	M } Free C2 }	L
22. Other	20.4%	M 6% CI 14.4% C2 Free	L
ee) Loganberries	14.4% + £0.1772 per 100kg	M £0.1772 per 100kg CI 14.4% C2 Free	L
ff) Nuts	17.4%	M 3% CI 14.4% C2 Free *E 14.4%	L
gg) Oranges :			
11. Comminuted entire	14.4%	M } Free C2 }	L
22. Pulp not containing the peel	14.4%	M } Free C2 }	L
33. Other	17.4%	M 3% CI 14.4% C2 Free	L
hh) Strawberries	20.4%	M 6% CI 14.4% C2 Free	L
ii) Other	20.4%	M 6% CI 14.4% 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	13.2% + £0.1180 per 100kg	M £0.1180 per 100kg CI 13.2% 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	13.2%	M } Free C2 }	L

* "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. 11. b) 9. aa) 22. —continued			
bbb) Other	13.2% + £0.1180 per 100kg	M £0.1180 per 100kg CI 13.2% C2 Free	L
33. Other	19.2%	M 6% CI 13.2% 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	14.4% + £0.1180 per 100kg	M £0.1180 per 100kg CI 14.4% C2 Free	L
22. Other	20.4%	M 6% CI 14.4% C2 Free	L
c) Not containing added sugar, in immediate packings of a net capacity :			
i. Of 4.5kg or more :			
aa) Apricots	10.2%	M } Free C2 }	—
bb) Peaches (including nectarines) and plums :			
11. Peaches	11.4%	M } Free C2 }	—
22. Other	17.4%	M 6% CI 11.4% C2 Free	—
cc) Pears	18.6%	M 6% CI 12.6% C2 Free	—
dd) Other fruits :			
11. Apples	13.8% + whichever is the less of 10% or £0.1377 per 100kg	M 10% or £0.1377 per 100kg, whichever is the less CI 13.8% C2 Free	—
22. Cherries :			
aaa) Canned	13.8%	M } Free C2 }	—
bbb) Other	19.8%	M 6% CI 13.8% C2 Free	—
33. Ginger	17.8%	M 4% CI 13.8% C2 Free	—
44. Grapefruit	13.8%	M } Free C2 }	—
55. Lemons :			
aaa) Comminuted entire	13.8%	M } Free C2 }	—
bbb) Other	19.8%	M 6% CI 13.8% C2 Free	—
66. Loganberries	19.8%	M 6% CI 13.8% C2 Free	—
77. Nuts	16.8%	M 3% CI 13.8% C2 Free *E 13.8%	—

* "E" rate (nil) for Denmark.

1.1.76

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20 06 B. II. c) 1. dd)—continued			
88. Oranges and mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids:			
aaa) Comminuted entire	13.8%	M } Free C2 }	—
bbb) Pulp not containing the peel	13.8%	M } Free C2 }	—
ccc) Other	16.8%	M } 3% C1 } 13.8% C2 } Free	—
99. Pineapples	13.8% + £0.1969 per 100kg	M £0.1969 per 100kg C1 } 13.8% C2 } Free	—
1010. Strawberries	13.8% + £0.5905 per 100kg	M £0.5905 per 100kg C1 } 13.8% C2 } Free	—
1111. Other	19.8%	M } 6% C1 } 13.8% 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	13.8% + £0.1180 per 100kg	M £0.1180 per 100kg C1 } 13.8% 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	13.8%	M } Free C2 }	—
bbb) Other	13.8% + £0.1180 per 100kg	M £0.1180 per 100kg C1 } 13.8% C2 } Free	—
33. Other	19.8%	M } 6% C1 } 13.8% C2 } Free	—
2. Of less than 4.5kg:			
aa) Pears	18.6%	M } 6% C1 } 12.6% C2 } Free	—
bb) Other fruits and mixtures of fruit:			
11. Apples	13.8% + whichever is the less of 10% or £0.1377 per 100kg	M 10% or £0.1377 per 100kg, whichever is the less C1 } 13.8% C2 } Free	—
22. Apricots	13.8%	M } Free C2 }	—
33. Cherries:			
aaa) Canned	13.8%	M } Free C2 }	—
bbb) Other	19.8%	M } 6% C1 } 13.8% C2 } Free	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. II. c) 2. bb)—continued			
44. Ginger	17.8%	M 4% CI 13.8% C2 Free	—
55. Grapefruit	13.8%	M } Free C2 }	—
66. Lemons :			
aaa) Comminuted entire	13.8%	M } Free C2 }	—
bbb) Other	19.8%	M 6% CI 13.8% C2 Free	—
77. Loganberries	19.8%	M 6% CI 13.8% C2 Free	—
88. Nuts	16.8%	M 3% CI 13.8% C2 Free *E 13.8%	—
99. Oranges and mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids:			
aaa) Comminuted entire	13.8%	M } Free C2 }	—
bbb) Pulp not containing the peel	13.8%	M } Free C2 }	—
ccc) Other	16.8%	M 3% CI 13.8% C2 Free	—
1010. Peaches	13.8%	M } Free C2 }	—
1111. Pineapples	13.8% + £0.1969 per 100kg	M £0.1969 per 100kg CI 13.8% C2 Free	—
1212. Strawberries	13.8% + £0.5905 per 100kg	M £0.5905 per 100kg CI 13.8% 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	13.8% + £0.1180 per 100kg	M £0.1180 per 100kg CI 13.8% 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	13.8%	M } Free C2 }	—
bbb) Other	13.8% + £0.1180 per 100kg	M £0.1180 per 100kg CI 13.8% C2 Free	—
1515. Other	19.8%	M 6% CI 13.8% C2 Free	—

* "E" rate (nil) for Denmark.

1.1.74

84

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.07 FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, WHETHER OR NOT CONTAINING ADDED SUGAR, BUT UNFERMENTED AND NOT CONTAINING SPIRIT :			
A. Of a specific gravity exceeding 1.33 at 15°C :			
I. Grape juice (Including grape must) :			
a) Of a value exceeding 22UA* per 100kg net weight :			
1. With an added sugar content exceeding 30% by weight	30%	M } Free C2	—
2. Other	40%	M } Free C2	↑
b) Of a value not exceeding 22UA* per 100kg net weight :			
1. With an added sugar content exceeding 30% by weight	30%	M } Free C2	L
2. Other	40%	M } Free C2	↑
II. Apple juice and pear juice ; mixtures of apple and pear juice :			
a) of a value exceeding 22UA* per 100kg net weight	25.2%	M } Free C2	—
b) Of a value not exceeding 22UA* per 100kg net weight :			
1. With an added sugar content exceeding 30% by weight	25.2%	M } Free C2	L
2. Other	25.2%	M } Free C2	—
III. Other :			
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	25.2%	M } Free C2	—
bb) Other	31.2%	M 6% C1 25.2% C2 Free	—
2. Other	25.2%	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	25.2%	M } Free C2	L
22. Other	31.2%	M 6% C1 25.2% C2 Free	L
bb) Other	25.2%	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	25.2%	M } Free C2	—
22. Other	31.2%	M 6% C1 25.2% C2 Free	—
bb) Other	25.2%	M } Free C2	—

Tariff Heading	Rate of Duty		Additional Charge			
	Full	Preferential				
20.07—continued						
B. Of a specific gravity of 1.33 or less at 15°C :						
I. Grape, apple and pear juice (including grape must) ; mixtures of apple and pear juice :						
a) Of a value exceeding 18UA* per 100kg net weight :						
1. Grape juice (including grape must) :						
aa) With an added sugar content exceeding 30% by weight	16.8%	M } Free C2 }	—			
bb) Other	22.4%	M } Free C2 }	†			
2. Apple and pear juice :						
aa) Containing added sugar	14.4%	M } Free C2 }	—			
bb) Other	15%	M } Free C2 }	—			
3. Mixtures of apple and pear juice	15%	M } Free C2 }	—			
b) Of a value of 18UA* or less per 100kg net weight :						
1. Grape juice (including grape must) :						
aa) With an added sugar content exceeding 30% by weight	16.8%	M } Free C2 }	L			
bb) Other	22.4%	M } Free C2 }	†			
2. Apple 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%	M } Free C2 }	—			
3. Pear 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%	M } Free C2 }	—			
4. Mixtures of apple and pear juice :						
aa) With an added sugar content exceeding 30% by weight	15%	M } Free C2 }	L			
bb) Other	15%	M } Free C2 }	—			
II. Other :						
a) Of a value exceeding 30UA* per 100kg net weight :						
1. Orange juice				11.4%	M } Free C2 }	—
2. Grapefruit juice				9%	M } Free C2 }	—
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				10.8%	M } Free C2 }	—
22. Other				16.8%	M } 6% C1 } 10.8% C2 } Free	—

* See page.iii.

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

1.1.76

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.07 B. II. a) 3.—continued			
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	11-4%	M } Free C2 }	—
22. Other	17-4%	M } 6% C1 } 11-4% C2 } Free	—
4. Pineapple juice :			
aa) Containing added sugar	11-4%	M } Free C2 }	—
bb) Other	12%	M } Free C2 }	—
5. Tomato juice :			
aa) Containing added sugar	12%	M } Free C2 }	—
bb) Other	12-6%	M } Free C2 }	—
6. Other fruit and vegetable juices :			
aa) Containing added sugar	12-6%	M } Free C2 }	—
bb) Other	13-2%	M } Free C2 }	—
7. Mixtures :			
aa) Of citrus fruit juices and pineapple juice :			
11. Containing added sugar	11-4%	M } Free C2 }	—
22. Other	12%	M } Free C2 }	—
bb) Other :			
11. Containing added sugar	12-6%	M } Free C2 }	—
22. Other	13-2%	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	11-4%	M } Free C2 }	L
bb) Other	11-4%	M } Free C2 }	—
2. Grapefruit juice :			
aa) With an added sugar content exceeding 30% by weight	9%	M } Free C2 }	L
bb) Other	9%	M } Free C2 }	—
3. Lemon juice :			
aa) With an added sugar content exceeding 30% by weight	10-8%	M } Free C2 }	L
bb) With an added sugar content of 30% or less by weight	10-8%	M } Free C2 }	—
cc) Not containing added sugar	11-4%	M } Free C2 }	—

* See page iii.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.07 B. II. b)—continued			
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	10.8%	M } Free C2 }	L
22. Other	16.8%	M } 6% C1 } 10.8% 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	10.8%	M } Free C2 }	—
22. Other	16.8%	M } 6% C1 } 10.8% 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	11.4%	M } Free C2 }	—
22. Other	17.4%	M } 6% C1 } 11.4% C2 } Free	—
5. Pineapple juice :			
aa) With an added sugar content exceeding 30% by weight	11.4%	M } Free C2 }	L
bb) With an added sugar content of 30% or less by weight	11.4%	M } Free C2 }	—
cc) Not containing added sugar	12%	M } Free C2 }	—
6. Tomato juice :			
aa) With an added sugar content exceeding 30% by weight	12%	M } Free C2 }	L
bb) With an added sugar content of 30% or less by weight	12%	M } Free C2 }	—
cc) Not containing added sugar	12.6%	M } Free C2 }	—
7. Other fruit and vegetable juices :			
aa) With an added sugar content exceeding 30% by weight	12.6%	M } Free C2 }	L
bb) With an added sugar content of 30% or less by weight	12.6%	M } Free C2 }	—
cc) Not containing added sugar	13.2%	M } Free C2 }	—
8. Mixtures :			
aa) Of citrus fruit juices and pineapple juice :			
11. With an added sugar content exceeding 30% by weight	11.4%	M } Free C2 }	L
22. With an added sugar content of 30% or less by weight	11.4%	M } Free C2 }	—
33. Not containing added sugar	12%	M } Free C2 }	—
bb) Other :			
11. With an added sugar content exceeding 30% by weight	12.6%	M } Free C2 }	L
22. With an added sugar content of 30% or less by weight	12.6%	M } Free C2 }	—
33. Not containing added sugar	13.2%	M } Free C2 }	—

Chapter 21

MISCELLANEOUS EDIBLE PREPARATIONS

NOTES

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

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
21.01 ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES; EXTRACTS, ESSENCES AND CONCENTRATES THEREOF:			
A. Roasted chicory and other roasted coffee substitutes:			
I. Roasted chicory	14-4%	M } Free	—
II. Other	6-4%	M } Free	*VC
B. Extracts, essences and concentrates of the products described under subheading A:			
I. Of roasted chicory	17-6%	M } Free	—
II. Other	11-2%	M } Free	*VC
21.02 EXTRACTS, ESSENCES OR CONCENTRATES, OF COFFEE, TEA OR MATÉ; PREPARATIONS WITH A BASIS OF THOSE EXTRACTS, ESSENCES OR CONCENTRATES:			
A. Extracts, essences or concentrates of coffee; preparations with a basis of those extracts, essences or concentrates	14-4%	M } Free	—
B. Extracts, essences or concentrates of tea or maté; preparations with a basis of those extracts, essences or concentrates	9-6%	M } Free	—
21.03 MUSTARD FLOUR AND PREPARED MUSTARD:			
A. Mustard flour, in immediate packings of a net capacity:			
I. Of 1 kg or less	6-4%	M } Free	—
II. Of more than 1 kg	3-2%	M } Free	—
B. Prepared mustard	12-8%	M } Free	—
21.04 SAUCES; MIXED CONDIMENTS AND MIXED SEASONINGS:			
A. Mango chutney, liquid	Free	Free	—
B. Other	14-4%	M } Free	—

*VC = Variable Charge.

† Goods of this subheading containing tomato—8%; other goods of this subheading—4.8%.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
21.05 SOUPS AND BROTHS, IN LIQUID, SOLID OR POWDER FORM; HOMOGENISED COMPOSITE FOOD PREPARATIONS:			
A. Soups and broths, in liquid, solid or powder form	14.4%	M } Free C2 } E } †	—
B. Homogenised composite food preparations	17.6%	M } Free C2 } E } †	—
21.06 NATURAL YEASTS (ACTIVE OR INACTIVE); PREPARED BAKING POWDERS:			
A. Active natural yeasts:			
I. Culture yeast	13.6% + £0-0787 per 100kg	M £0-0787 per 100kg C1 13.6% C2 Free †E 13.6%	—
II. Bakers' yeast:			
a) Dried	12% + £0-0787 per 100kg	M £0-0787 per 100kg C1 12% C2 } Free E }	*VC
b) Other	12% + £0-0787 per 100kg	M £0-0787 per 100kg C1 12% C2 } Free E }	*VC
III. Other	18.4% + £0-0787 per 100kg	M £0-0787 per 100kg C1 18.4% C2 Free †E 18.4%	—
B. Inactive natural yeasts:			
I. In tablet, cube or similar form, or in immediate packings of a net capacity of 1 kg or less	10.4% + £0-0787 per 100kg	M £0-0787 per 100kg C1 10.4% C2 Free †E 3.2%	—
II. Other	6.4% + £0-0787 per 100kg	M £0-0787 per 100kg C1 6.4% C2 Free †E 3.2%	—
C. Prepared baking powders	7.6%	M } Free C2 } E }	—
21.07 FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED:			
A. Cereals in grain or ear form, pre-cooked or otherwise prepared:			
I. Maize	10.4%	M } Free C2 } E }	*VC
II. Rice	10.4%	M } Free C2 } E }	*VC
III. Other	10.4%	M } Free C2 } E }	*VC

*VC = Variable Charge.

† Goods of this subheading containing tomato—8%; other goods of this subheading—4.8%.

† "E" rate (nil) for Denmark.

1.1.76

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
21.07—continued			
B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked:			
I. Not stuffed, cooked	10.4%	M } C2 } Free E }	*VC
II. Stuffed:			
a) Cooked	10.4%	M } C2 } Free E }	*VC
b) Other	10.4%	M } C2 } Free E }	*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	10.4%	M } C2 } Free E }	*VC
II. Containing by weight of milkfats:			
a) 3% or more but less than 7%	10.4%	M } C2 } Free E }	*VC
b) 7% or more	10.4%	M } C2 } Free E }	*VC
D. Prepared yoghurt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes:			
I. Prepared yoghurt:			
a) In powder form, containing by weight of milkfats:			
1. Less than 1.5%	12.4%	M } 2% C1 } 10.4% C2 } Free E } †	*VC
2. 1.5% or more	12.4%	M } 2% C1 } 10.4% C2 } Free E } †	*VC
b) Other, containing by weight of milkfats:			
1. Less than 1.5%	12.4%	M } 2% C1 } 10.4% C2 } Free E } †	*VC
2. 1.5% or more but less than 4%	12.4%	M } 2% C1 } 10.4% C2 } Free E } †	*VC
3. 4% or more	12.4%	M } 2% C1 } 10.4% C2 } Free E } †	*VC
II. Other, containing by weight of milkfats:			
a) Less than 1.5% and containing by weight of milk proteins (nitrogen content x 6.38):			
1. Less than 40%	10.4%	M } C2 } Free E }	*VC
2. 40% or more but less than 55%	10.4%	M } C2 } Free E }	*VC
3. 55% or more but less than 70%	10.4%	M } C2 } Free E }	*VC

*VC= Variable Charge.

† "E" rate (nil) for the following:—goods of subheadings D. I. a) 1., D. I. a) 2., D. I. b) 1., D. I. b) 2. and D. I. b) 3., other than yoghurt with added flavouring or fruit which is chargeable at the "M" rate.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
21.07 D. II. a)—continued			
4. 70% or more	10.4%	M } Free C2 } E }	*VC
b) 1-5% or more	10.4%	M } Free C2 } E }	*VC
E. Cheese fondues	10.4%		*VC (max: 28UAJ per 100kg —10.4%)
		M } Free C2 } Free	*VC (max: 28UAJ per 100kg)
		E } Free	*VC (max: 20UAJ per 100kg)
F. Other :			
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) :			
1. Containing no starch or containing less than 5% by weight of starch :			
aa) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)	16%	M } Free C2 }	—
bb) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	16%	M } Free C2 }	—
cc) Other :			
11. Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs	16%	M } Free C2 }	—
22. Other	16%	M } Free C2 } E } †	—
2. Containing by weight of starch :			
aa) 5% or more but less than 32%	10.4%	M } Free C2 } E }	*VC
bb) 32% or more but less than 45%	10.4%	M } Free C2 } E }	*VC
cc) 45% or more	10.4%	M } Free C2 } E }	*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	10.4%	M } Free C2 } E }	*VC
2. Containing by weight of starch :			
aa) 5% or more but less than 32%	10.4%	M } Free C2 } E }	*VC
bb) 32% or more but less than 45%	10.4%	M } Free C2 } E }	*VC
cc) 45% or more	10.4%	M } Free C2 } E }	*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	10.4%	M } Free C2 } E }	*VC

* VC = Variable Charge.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
21.07 F. I. c)—continued			
2. Containing by weight of starch :			
aa) 5% or more but less than 32%	10-4%	M } C2 } Free E }	*VC
bb) 32% or more but less than 45%	10-4%	M } C2 } Free E }	*VC
cc) 45% or more	10-4%	M } C2 } Free E }	*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	10-4%	M } C2 } Free E }	*VC
2. Containing by weight of starch :			
aa) 5% or more but less than 32%	10-4%	M } C2 } Free E }	*VC
bb) 32% or more	10-4%	M } C2 } Free E }	*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	10-4%	M } C2 } Free E }	*VC
2. Other	10-4%	M } C2 } Free E }	*VC
f) Containing 85% or more by weight of sucrose (including invert sugar expressed as sucrose)	10-4%	M } C2 } Free E }	*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	10-4%	M } C2 } Free E }	*VC
2. Containing by weight of starch :			
aa) 5% or more but less than 32%	10-4%	M } C2 } Free E }	*VC
bb) 32% or more but less than 45%	10-4%	M } C2 } Free E }	*VC
cc) 45% or more	10-4%	M } C2 } Free E }	*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	10-4%	M } C2 } Free E }	*VC
2. Containing by weight of starch :			
aa) 5% or more but less than 32%	10-4%	M } C2 } Free E }	*VC
bb) 32% or more	10-4%	M } C2 } Free E }	*VC

*VC = Variable Charge.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
21.07 F. II.—continued			
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	10.4%	M C2 E } Free	*VC
2. Containing by weight of starch :			
aa) 5% or more but less than 32%	10.4%	M C2 E } Free	*VC
bb) 32% or more	10.4%	M C2 E } Free	*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	10.4%	M C2 E } Free	*VC
2. Other	10.4%	M C2 E } Free	*VC
e) Containing 50% or more by weight of sucrose (including invert sugar expressed as sucrose)	10.4%	M C2 E } Free	*VC
III. Containing 6% or more but less than 12% 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	10.4%	M C2 E } Free	*VC
2. Containing by weight of starch :			
aa) 5% or more but less than 32%	10.4%	M C2 E } Free	*VC
bb) 32% or more	10.4%	M C2 E } Free	*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	10.4%	M C2 E } Free	*VC
2. Other	10.4%	M C2 E } Free	*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	10.4%	M C2 E } Free	*VC
2. Other	10.4%	M C2 E } Free	*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	10.4%	M C2 E } Free	*VC
2. Other	10.4%	M C2 E } Free	*VC
e) Containing 50% or more by weight of sucrose (including invert sugar expressed as sucrose)	10.4%	M C2 E } Free	*VC

*VC = Variable Charge.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
21.07 F.—continued			
IV. Containing 12% or more but less than 18% 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	10.4%	M C2 E } Free	*VC
2. Other	10.4%	M C2 E } Free	*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	10.4%	M C2 E } Free	*VC
2. Other	10.4%	M C2 E } Free	*VC
c) Containing 15% or more by weight of sucrose (including invert sugar expressed as sucrose)	10.4%	M C2 E } Free	*VC
V. Containing 18% or more but less than 26% 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	10.4%	M C2 E } Free	*VC
2. Other	10.4%	M C2 E } Free	*VC
b) Containing 5% or more by weight of sucrose (including invert sugar expressed as sucrose)	10.4%	M C2 E } Free	*VC
VI. Containing 26% or more but less than 45% 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	10.4%	M C2 E† } Free	*VC
2. Other	10.4%	M C2 E† } Free	*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	10.4%	M C2 E† } Free	*VC
2. Other	10.4%	M C2 E† } Free	*VC
c) Containing 25% or more by weight of sucrose (including invert sugar expressed as sucrose)	10.4%	M C2 E† } Free	*VC

* VC = Variable Charge.

† "E" rate (4.8%) for goods of this subheading not in immediate packings of 1 kg or less.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
21.07 F.—continued			
VII. Containing 45% or more but less than 65% 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	10-4%	M C2 Et } Free	*VC
2. Other	10-4%	M C2 Et } Free	*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	10-4%	M C2 Et } Free	*VC
2. Other	10-4%	M C2 Et } Free	*VC
VIII. Containing 65% or more but less than 85% by weight of milkfats :			
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	10-4%	M C2 Et } Free	*VC
b) Other	10-4%	M C2 Et } Free	*VC
IX. Containing 85% or more by weight of milkfats			
	10-4%	M C2 Et } Free	*VC

*VC = Variable Charge.

† "E" rate (4-8%) for goods of this subheading not in immediate packings of 1kg or less.

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° [14.8° proof], 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 the 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° [22.7° proof] : 90g or less of total dry extract per litre ;
 - II. Products of an alcoholic strength of more than 13° [22.7° proof] but not more than 15° [26.2° proof] : 130g or less of total dry extract per litre ;
 - III. Products of an alcoholic strength of more than 15° [26.2° proof] but not more than 18° [31.5° proof] : 130g or less of total dry extract per litre ;
 - IV. Products of an alcoholic strength of more than 18° [31.5° proof] but not more than 22° [38.4° proof] : 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 with a registered designation of origin 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) Alcohol-muted fresh grape must, that is to say a product :
 - having an actual alcoholic strength of not less than 12° [20.9° proof] but less than 15° [26.2° proof], and
 - obtained by the addition to unfermented grape must having a natural alcoholic strength of not less than 8.5° [14.8° proof] 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° [31.5° proof] but not more than 24° [41.9° proof],
 - 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° [150.8° proof], 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° [30.6° proof], and an actual alcoholic strength of not less than 15° [26.2° proof] and not more than 22° [38.4° proof], 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° [20.9° proof] :
 - 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° [20.9° proof].
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.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
22.01 WATERS, INCLUDING SPA WATERS AND AERATED WATERS; ICE AND SNOW:			
A. Spa waters, natural or artificial; aerated waters	3.2%	M } Free C2 }	—
B. Other	Free	Free	—
§ 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:			
A. Not containing milk or milkfats	12%	M } Free C2 }	—
B. Other, containing by weight of milkfats:			
I. Less than 0.2%	6.4%	M } Free C2 } E }	†VC
II. 0.2% or more but less than 2%	6.4%	M } Free C2 } E }	†VC
III. 2% or more	6.4%	M } Free C2 } E }	†VC
22.03 BEER MADE FROM MALT	‡ 19.2%	M } Free ‡ C2 } E 8% ‡	—
22.04 GRAPE MUST, IN FERMENTATION OR WITH FERMENTATION ARRESTED OTHERWISE THAN BY THE ADDITION OF ALCOHOL	32%	M } Free C2 }	*
22.05 WINE OF FRESH GRAPES; GRAPE MUST WITH FERMENTATION ARRESTED BY THE ADDITION OF ALCOHOL:	per liquid gallon	per liquid gallon	
A. Sparkling wine	1.4547UA †‡	M } Free † C2 }	*
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	1.4547UA †‡	M } Free † C2 }	*
C. Other:			
I. Of an actual alcoholic strength not exceeding 13° [22.7° proof], in containers holding:			
a) 2 litres or less	0.4364UA †‡	M } Free † C2 }	*
b) More than 2 litres	0.3273UA †‡	M } Free † C2 }	*
II. Of an actual alcoholic strength exceeding 13° [22.7° proof] but not exceeding 15° [26.2° proof], in containers holding:			
a) 2 litres or less	0.5091UA †‡	M } Free † C2 }	*
b) More than 2 litres	0.4000UA †‡	M } Free † C2 }	*

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

† VC=Variable Charge.

‡ See notes at end of chapter.

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

|| "E" rate (nil) for goods of this subheading containing sugar (sucrose or invert sugar).

¶ See page iii.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
22.05 C.—continued	per liquid gallon	per liquid gallon	
III. Of an actual alcoholic strength exceeding 15° [26.2° proof] but not exceeding 18° [31.5° proof], in containers holding:			
a) 2 litres or less:			
1. Port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel †	0.4909UA \$†	M Free †	—
2. Other	0.6182UA \$†	M } Free † C2 }	*
b) More than 2 litres:			
1. Port, Madeira, sherry and Setubal muscatel †	0.4000UA \$†	M Free †	—
2. Tokay (Aszu and Szamorodni) †	0.4364UA \$†	M Free †	—
3. Other	0.5091UA \$†	M } Free † C2 }	*
IV. Of an actual alcoholic strength exceeding 18° [31.5° proof] but not exceeding 22° [38.4° proof], in containers holding:			
a) 2 litres or less:			
1. Port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel †	0.5273UA \$†	M Free †	—
2. Other	0.6909UA \$†	M } Free † C2 }	*
b) More than 2 litres:			
1. Port, Madeira, sherry and Setubal muscatel †	0.4364UA \$†	M Free †	—
2. Tokay (Aszu and Szamorodni) †	0.4727UA \$†	M Free †	—
3. Other	0.6909UA \$†	M } Free † C2 }	*
V. Of an actual alcoholic strength exceeding 22° [38.4° proof], in containers holding:			
a) 2 litres or less	0.3636UA \$ + 0.0581UA \$ per degree †	M } Free † C2 }	*
b) More than 2 litres	0.0581UA \$ per degree †	M } Free † C2 }	*
22.06 VERMOUTHS, AND OTHER WINES OF FRESH GRAPES FLAVOURED WITH AROMATIC EXTRACTS:			
A. Of an actual alcoholic strength of 18° [31.5° proof] or less, in containers holding:			
I. 2 litres or less	0.6182UA \$†	M } Free † C2 }	—
II. More than 2 litres	0.5091UA \$†	M } Free † C2 }	—
B. Of an actual alcoholic strength exceeding 18° [31.5° proof] but not exceeding 22° [38.4° proof], in containers holding:			
I. 2 litres or less	0.6909UA \$†	M } Free † C2 }	—
II. More than 2 litres	0.5818UA \$†	M } Free † C2 }	—
C. Of an actual alcoholic strength exceeding 22° [38.4° proof], in containers holding:			
I. 2 litres or less	0.3636UA \$ + 0.0581UA \$ per degree †	M } Free † C2 }	—
II. More than 2 litres	0.0581UA \$ per degree †	M } Free † C2 }	—

* 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 in the form prescribed by Regulation (EEC) no. 1120/75.

‡ See notes at end of chapter.

§ See page iii.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
22.07 OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY AND MEAD) :			
A. Piquette	0.3273UA \$ per liquid gallon or 0.0581UA \$ per degree per liquid gallon ††	M } Free † C2 }	*
B. Other :			
I. Sparkling :			
a) Wine	1.0910UA \$ per liquid gallon †	M } Free † C2 }	—
b) Other	1.0910UA \$ per liquid gallon †	M } Free † C2 }	—
II. Still, in containers holding :			
a) 2 litres or less :			
1. Beer	15.7108UA \$ for every 36 gallons †	M } Free † C2 }	—
2. Other	0.4364UA \$ per liquid gallon †	M } Free † C2 }	—
b) More than 2 litres :			
1. Beer	11.7831UA \$ for every 36 gallons †	M } Free † C2 }	—
2. Other	0.3273UA \$ per liquid gallon †	M } Free † C2 }	—
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:			
A. Denatured spirits (including ethyl alcohol and neutral spirits) of any strength	0.5818UA \$ per liquid gallon †	M } Free † C2 }	—
B. Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° proof or higher	1.0910UA \$ per liquid gallon †	M } Free † C2 }	—
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:			
A. Spirits (other than those of heading No. 22.08) in containers holding :			
I. 2 litres or less	3.3184UA \$ per proof gallon + 0.3636UA \$ per liquid gallon †	M } Free † C2 }	—
II. More than 2 litres	3.3184UA \$ per proof gallon †	M } Free † C2 }	—
B. Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:			
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	Free †	Free †	—
II. Other	21.6% or 3.3184UA \$ per proof gallon ††	M } Free † C2 }	—

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

† Whichever is the greater.

‡ See notes at end of chapter.

§ See page iii.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
22.09—continued			
C. Spirituous beverages :			
I. Rum, arrack and tafia, in containers holding :			
a) 2 litres or less	2-0740UA \$ per proof gallon + 0-1818UA \$ per liquid gallon ‡	M } Free † C2 }	—
b) More than 2 litres	2-0740UA \$ per proof gallon ‡	M } Free † C2 }	—
II. Gin, in containers holding :			
a) 2 litres or less	2-0740UA \$ per proof gallon + 0-1818UA \$ per liquid gallon ‡	M } Free † C2 }	—
b) More than 2 litres	2-0740UA \$ per proof gallon ‡	M } Free † C2 }	—
III. Whisky :			
* a) Bourbon whiskey, in containers holding :			
1. 2 litres or less	1-4518UA \$* per proof gallon + 0-1818UA \$ per liquid gallon ‡	M } Free † C2 }	—
2. More than 2 litres	1-4518UA \$ per proof gallon ‡	M } Free † C2 }	—
b) Other, in containers holding :			
1. 2 litres or less	1-6592UA \$ per proof gallon + 0-1818UA \$ per liquid gallon ‡	M } Free † C2 }	—
2. More than 2 litres	1-6592UA \$ per proof gallon ‡	M } Free † C2 }	—
IV. Vodka with an ethyl alcohol content of 79-3° proof or less and plum, pear or cherry brandy, in containers holding :			
a) 2 litres or less	2-6962UA \$ per proof gallon + 0-1818UA \$ per liquid gallon ‡	M } Free † C2 }	—
b) More than 2 litres	2-6962UA \$ per proof gallon ‡	M } Free † C2 }	—
V. Other, in containers holding :			
a) 2 litres or less	3-3184UA \$ per proof gallon + 0-3636UA \$ per liquid gallon ‡	M } Free † C2 } †E 2-0740UA \$ per proof gallon + 0-2182UA \$ per liquid gallon ‡	—
b) More than 2 litres	3-3184UA \$ per proof gallon ‡	M } Free † C2 } †E 2-0740UA \$ 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.

† These "E" rates apply only to spirits containing eggs or egg yolks and/or sugar (sucrose or invert sugar). For other spirits the full rate applies to EFTA countries. In the case of Denmark however, the "E" rate is (nil).

‡ See note at end of chapter.

§ See page iii.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
22.10 VINEGAR AND SUBSTITUTES FOR VINEGAR :			
A. Wine vinegar, in containers holding :			
I. 2 litres or less	4.6% + 0.2909UA \$ per liquid gallon	M 4.6% C1 0.2909UA \$ per liquid gallon C2 Free E 0.2909UA \$ per liquid gallon	*
II. More than 2 litres	4.6% + 0.2182UA \$ per liquid gallon	M 4.6% C1 0.2182UA \$ per liquid gallon C2 Free E 0.2182UA \$ per liquid gallon	*
B. Other, in containers holding :			
I. 2 litres or less :			
a) Vinegar	4.6% + 0.2909UA \$ per liquid gallon	M 4.6% C1 0.2909UA \$ per liquid gallon C2 Free E 0.2909UA \$ per liquid gallon	—
b) Other	0.2909UA \$ per liquid gallon	M } C2 } Free	—
II. More than 2 litres :			
a) Vinegar	4.6% + 0.2182UA \$ per liquid gallon	M 4.6% C1 0.2182UA \$ per liquid gallon C2 Free E 0.2182UA \$ per liquid gallon	—
b) Other	0.2182UA \$ per liquid gallon	M } C2 } Free	—

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

|| "E" rate (nil) for Denmark.

§ See page iii.

† In addition to any duty chargeable under this Order on the goods covered by headings Nos. 22.03 and 22.07, liability exists under separate legislation for the payment of an imput at the following rates (as at 1st October, 1975) :—

	Guernsey	Alderney	Sark
Beer, per bulk gallon	£0.2000	£0.2000	£0.1750

† In addition to any duty chargeable under this Order on the goods covered by headings Nos. 22.05, 22.06, 22.07, 22.08, 22.09 and 23.05, liability exists under separate legislation for the payment of an imput at the following rates, (as at 1st October, 1975):—

	Per gallon		
	Guernsey	Alderney	Sark
Sparkling wines	£1.5000	£1.5000	£1.3000
Other wines :			
Light wines of a strength not exceeding 26.4° proof	£0.6000	£0.6000	£0.5200
Other still wines	£0.9500	£0.9500	£0.8300
Spirits of all kinds (including Liqueurs, Essences, etc.) :			
Not exceeding 90 degrees proof	£5.4000	£3.9250	£4.3200
Exceeding 90 degrees, in the extra proportion			
Spirituous cordials not exceeding 45 degrees proof	£4.0200	£2.9250	£3.2200
Cider and Perry	£0.0500	£0.0500	£0.0500

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	Rate of Duty		Additional Charge
	Full	Preferential	
23.01 FLOURS AND MEALS, OF MEAT, OFFALS, FISH, CRUSTACEANS OR MOLLUSCS, UNFIT FOR HUMAN CONSUMPTION; GREAVES:			
A. Flours and meals of meat and offals; greaves	Free	Free	—
B. Flours and meals of fish, crustaceans or molluscs	* 1.6%	M C2 } Free	—
23.02 BRAN, SHARPS AND OTHER RESIDUES DERIVED FROM THE SIFTING, MILLING OR WORKING OF CEREALS OR OF LEGUMINOUS VEGETABLES:			
A. Of cereals:			
I. Of maize or rice:			
a) With a starch content not exceeding 35% by weight	Free	Free	L
b) Other:			
† 1. With a starch content exceeding 35% but not exceeding 45% by weight, and having undergone a denaturing process	Free	Free	L
2. Other	Free	Free	L
II. Of other cereals:			
a) Of which the starch content does not exceed 28% by weight, and of which the percentage which passes through a sieve with an aperture of 0.2mm does not exceed 10% by weight or of which the sieved product has an ash content, calculated on the dry product, of 1.5% or more by weight	Free	Free	L
b) Other	Free	Free	L
B. Of leguminous vegetables	6.4%	M C2 } Free	—
23.03 BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE; BREWING AND DISTILLING DREGS AND WASTE; RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES:			
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	Free	L
II. Not exceeding 40% by weight	Free	Free	—
B. Other:			
I. Beet-pulp, bagasse and other waste of sugar manufacture	Free	Free	—
II. Other	Free	Free	—
23.04 OIL-CAKE AND OTHER RESIDUES (EXCEPT DREGS) RESULTING FROM THE EXTRACTION OF VEGETABLE OILS:			
A. Oil-cake and other residues resulting from the extraction of olive oil	Free	Free	L
B. Other	Free	Free	—

* “E” rate (nil) for Portugal.

† Entry under this subheading is subject to the satisfaction of the Insular Customs Authorities that the denaturing procedures have been complied with.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
23.05 WINE LEES ; ARGOL :			
A. Wine lees :			
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 †	Free †	*
II. Other	3-3184UA § per proof gallon ††	M } Free † C2 }	*
B. Argol	Free	Free	*
23.06 PRODUCTS OF VEGETABLE ORIGIN OF A KIND USED FOR ANIMAL FOOD, NOT ELSEWHERE SPECIFIED OR INCLUDED :			
A. Acorns, horse chestnuts and pomace or marc of fruit :			
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	Free	*
b) Other	3-3184UA § per proof gallon †	M } Free C2 }	*
II. Other	Free	Free	—
B. Other	1-6%	M } Free C2 }	—
23.07 SWEETENED FORAGE ; OTHER PREPARATIONS OF A KIND USED IN ANIMAL FEEDING :			
A. Fish or marine mammal solubles	4-8%	M } Free C2 }	—
B. Other, containing starch, glucose or glucose syrup falling within subheadings 17.02 B. and 17.05 B., or milk products :			
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	Free	L
2. Containing 10% or more but less than 50% by weight of milk products	Free	Free	L
3. Containing 50% or more but less than 75% by weight of milk products	Free	Free	L
4. Containing 75% or more by weight of milk products	Free	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	Free	L
2. Containing 10% or more but less than 50% by weight of milk products	Free	Free	L
3. Containing 50% or more by weight of milk products	Free	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	Free	L
2. Containing 10% or more but less than 50% by weight of milk products	Free	Free	L
3. Containing 50% or more by weight of milk products	Free	Free	L
II. Containing no starch, glucose or glucose syrup, but containing milk products	Free	Free	L
C. Other	12%	M } Free C2 }	—

* 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 I.

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

§ See page iii.

|| "E" rate (nil) for Portugal for fish solubles.

Chapter 24

TOBACCO

Tariff Heading	Rate of Duty	
	Full	Preferential
24.01 UNMANUFACTURED TOBACCO ; † TOBACCO REFUSE :		
A. Tobacco of a value, per package, not less than 280UA* per 100kg net weight :		
I. Flue cured Virginia type and light air cured Burley type (including Burley hybrids) :		
a) Of a value not more than 321UA* per 100kg	11.2%†	M } Free† C2 }
b) Other	0.1632UA* per lb†	M } Free† C2 }
II. Other :		
a) Of a value not more than 466UA* per 100kg	12%†	M } Free† C2 }
b) Other	0.2540UA* per lb†	M } Free† C2 }
B. Other :		
I. Of a value less than 121.8UA* per 100kg	0.1016UA* per lb†	M } Free† C2 }
II. Of a value of 121.8UA* or more per 100kg but less than 143.4UA* per 100kg	18.4%†	M } Free† C2 }
III. Of a value of 143.4UA* or more per 100kg	0.1197UA* per lb.†	M } Free† C2 }
24.02 MANUFACTURED TOBACCO ; TOBACCO EXTRACTS AND ESSENCES :		
A. Cigarettes	72%†	M } Free† C2 }
B. Cigars	41.6%†	M } Free† C2 }
C. Smoking tobacco	93.6%†	M } Free† C2 }
D. Chewing tobacco and snuff	52%†	M } Free† C2 }
E. Other, including agglomerated tobacco in the form of sheets or strip	20.8%†	M } Free† C2 }

* See page iii.

† In addition to any duty chargeable under this Order on the goods covered by headings Nos. 24.01 and 24.02, liability exists under separate legislation for the payment of an impot at the following rates (as at 1st October, 1975) :—

	Per lb.		
	Guernsey	Alderney	Sark
Unmanufactured Leaf Tobacco, without stalk	£1.6400	£1.2150	£0.8200
Unmanufactured Leaf Tobacco, with stalk	£1.6000	£1.1800	£0.8200
Cigarettes and Cigars	£1.9000	£1.4050	£1.0000
Manufactured Tobacco and Snuff	£1.7000	£1.2550	£0.8800

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

Section V

MINERAL PRODUCTS

Chapter 25

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

NOTES

1. Except where the context otherwise requires, the headings of this chapter are to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in any heading in respect of the goods described therein.
2. This Chapter does not cover :
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02) ;
 - (b) Ferrous earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading No. 28.23) ;
 - (c) Medicaments and other products of Chapter 30 ;
 - (d) Perfumery, cosmetics or toilet preparations of heading No. 33.06 ;
 - (e) Road and paving setts, curbs and flagstones (heading No. 68.01), mosaic cubes (heading No. 68.02) and roofing, facing and damp course slates (heading No. 68.03) ;
 - (f) Precious or semi-precious stones (heading No. 71.02) ;
 - (g) Cultured sodium chloride crystals (other than optical elements) weighing not less than 2.5g each, of heading No. 38.19 ; optical elements of sodium chloride (heading No. 90.01) ; or
 - (h) Writing or drawing chalks, tailors' or billiards chalks (heading No. 98.05).

Tariff Heading	Rate of Duty	
	Full	Preferential
25.01 COMMON SALT (INCLUDING ROCK SALT, SEA SALT AND TABLE SALT) ; PURE SODIUM CHLORIDE ; SALT LIQUORS ; SEA WATER :		
A. Common salt (including rock salt, sea salt and table salt) and pure sodium chloride, whether or not in aqueous solution :		
† I. For chemical transformation (separation of Na from Cl) for the manufacture of other products :		
a) Fishery salt, being salt in coarse crystals of a kind used for curing fish	0.80UA* per tonne	M } Free C2 E }
b) Other	1% + 0.80UA* per tonne	M } 1% CI 0.80UA* per tonne C2 } Free E }
II. Other :		
† a) Denatured or for industrial uses (including refining) other than the preservation or preparation of foodstuffs for human consumption :		
1. Fishery salt, being salt in coarse crystals of a kind used for curing fish	2UA* per tonne	M } Free C2 E }
2. Other	1% + 2UA* per tonne	M } 1% CI 2UA* per tonne C2 } Free E }
b) Other :		
1. Fishery salt, being salt in coarse crystals of a kind used for curing fish	6.40UA* per tonne	M } Free C2 E }
2. Other	1% + 6.40UA* per tonne	M } 1% CI 6.40UA* per tonne C2 } Free E }
B. Salt liquors ; sea water	Free	Free
25.02 UNROASTED IRON PYRITES	Free	Free

* See page iii.

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

Tariff Heading	Rate of Duty	
	Full	Preferential
25.03 SULPHUR OF ALL KINDS, OTHER THAN SUB-LIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR:		
A. Crude	Free	Free
B. Other	3.2%	M } Free C2 E }
25.04 NATURAL GRAPHITE	Free	Free
25.05 NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS FALLING WITHIN HEADING No. 26.01	Free	Free
25.06 QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, INCLUDING QUARTZITE NOT FURTHER WORKED THAN ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING	Free	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	Free
25.08 CHALK:		
A. Whiting	2%	C1 } Free C2 E }
B. Other	Free	Free
25.09 EARTH COLOURS, WHETHER OR NOT CALCINED OR MIXED TOGETHER; NATURAL MICACEOUS IRON OXIDES:		
A. Earth colours:		
I. Not calcined or mixed	0.8%	M } Free C2 E }
II. Other	2.8%	M } Free C2 E }
B. Natural micaceous iron oxides	1.6%	M } Free C2 E }
25.10 NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES, APATITE AND PHOSPHATIC CHALK	Free	Free
25.11 NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE:		
A. Barium sulphate	Free	Free
B. Barium carbonate, whether or not calcined	0.8%	M } Free C2 E }
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	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
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	Free
B. Other	0.8%	M C2 } Free E
25.14 SLATE, INCLUDING SLATE NOT FURTHER WORKED THAN ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING	Free	Free
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:		
A. Crude; roughly split or roughly squared; not further worked than squared by sawing or splitting, of a thickness exceeding 25cm	Free	Free
B. Not further worked than squared by sawing or splitting, of a thickness not exceeding 25cm:		
I. Alabaster	Free	Free
II. Other	4.8%	M C2 } Free E
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:		
A. Crude; roughly split or roughly squared; not further worked than squared by sawing or splitting, of a thickness exceeding 25cm:		
I. Granite, sawn:		
a) Sawn on three or more sides	5%	C1 C2 } Free E
b) Other	2%	C1 C2 } Free E
II. Other	1%	C1 C2 } Free E
B. Not further worked than squared by sawing or splitting, of a thickness not exceeding 25cm:		
I. Granite, porphyry, syenite, lava, basalt, gneiss, trachyte and other similar hard rocks; sandstone:		
a) Granite sawn:		
I. Sawn on three or more sides:		
aa) Pieces of a volume not exceeding 500cm ³	2.8%	M C2 } Free E
bb) Other	7.8%	M C1 } 5% C2 } 2.8% E } Free

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

Tariff Heading	Rate of Duty	
	Full	Preferential
25.16 B. I. a)---continued		
2. Other	4-8%	M 2% CI 2-8% C2 } Free E }
b) Other	3-8%	M 1% CI 2-8% C2 } Free E }
II. Other monumental and building stone :		
a) Calcareous stone of an apparent specific gravity of less than 2.5	3-4%	M 1% CI 2-4% C2 } Free E }
b) Other	1%	CI 1% C2 } Free E }
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 :		
A. Flint, not crushed, ground or powdered; chippings of calcareous stones falling within heading No. 25.15 or 25.16 and chippings of serpentine	Free	Free
B. Other	1%	CI 1% C2 } Free E }
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) :		
A. Crude dolomite	Free	Free
B. Calcined dolomite	1-6%	M 1-6% CI } Free E }
C. Agglomerated dolomite	2%	M 2% CI } Free E }
25.19 NATURAL MAGNESIUM CARBONATE (MAGNESITE), WHETHER OR NOT CALCINED, OTHER THAN MAGNESIUM OXIDE	Free	Free
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	Free
25.21 LIMESTONE FLUX AND CALCAREOUS STONE, COMMONLY USED FOR THE MANUFACTURE OF LIME OR CEMENT	Free	Free
25.22 QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE	2-8%	M 2-8% CI } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
25.23 PORTLAND CEMENT, CIMENT FONDU, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKER:		
A. Calcareous cement, not containing added colouring matter	3.2%	M } Free C2 } E }
B. Other	4.2%	M } 1% C1 } 3.2% C2 } Free E }
25.24 ASBESTOS	Free	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	Free
25.26 MICA, INCLUDING SPLITTINGS; MICA WASTE	Free	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	Free
B. Natural steatite, crushed or powdered:		
I. Talc in immediate packings of a net capacity of 1 kg or less	3.2%	M } Free C2 } E }
II. Other	0.8%	M } Free C2 } E }
25.28 NATURAL CRYOLITE AND NATURAL CHIOLITE	Free	Free
25.29 NATURAL ARSENIC SULPHIDES	Free	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 H₃BO₃ CALCULATED ON THE DRY WEIGHT	Free	Free
25.31 FELSPAR, LEUCITE, NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR:		
A. Fluorspar	2%	M } Free C2 } E }
B. Other	Free	Free
25.32 STRONTIANITE (WHETHER OR NOT CALCINED), OTHER THAN STRONTIUM OXIDE; MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED; BROKEN POTTERY	Free	Free

Chapter 26

METALLIC ORES, SLAG AND ASH

NOTES

1. This Chapter does not cover :
 - (a) Slag and similar industrial waste prepared as macadam (heading No. 25.17) ;
 - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19) ;
 - (c) Basic slag of Chapter 31 ;
 - (d) Slag wool, rock wool or similar mineral wools (heading No. 68.07) ;
 - (e) Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls and other waste and scrap, of precious metal (heading No. 71.11) ; or
 - (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of heading No. 26.01, the term "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of 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	Rate of Duty	
	Full	Preferential
26.01 METALLIC ORES AND CONCENTRATES AND ROASTED IRON PYRITES :		
A. Iron ores and concentrates and roasted iron pyrites :		
I. Roasted iron pyrites	Free	Free
II. Other (ECSC)	Free	Free
B. Manganese ores and concentrates, including manganese iron ores and concentrates with a manganese content of 20% or more by weight (ECSC)	Free	Free
C. Uranium ores and concentrates :		
I. Uranium ores and pitchblende, and concentrates thereof, with a uranium content of more than 5% by weight (EURATOM)	Free	Free
II. Other	Free	Free
D. Thorium ores and concentrates :		
I. Monazite ; urano-thorianite and other thorium ores and concentrates, with a thorium content of more than 20% by weight (EURATOM)	Free	Free
II. Other	Free	Free
E. Other ores and concentrates	Free	Free
26.02 SLAG, DROSS, SCALINGS AND SIMILAR WASTE FROM THE MANUFACTURE OF IRON OR STEEL :		
A. Blast furnace dust (ECSC)	Free	Free
B. Other	Free	Free
26.03 ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING METALS OR METALLIC COMPOUNDS	Free	Free
26.04 OTHER SLAG AND ASH, INCLUDING KELP	Free	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 D86 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 D86 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 D86 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 D86 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 G 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 D874 method and the saponification index is less than 4 by the ASTM D939 method ;

—exceeding that shown in line II when the pour point is not less than 10°C by the ASTM D97 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 D86 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 D97 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

* The term "ASTM method" means the methods laid down by the American Society for Testing Materials and published in December, 1962 in the 39th edition of standard definitions and specifications for petroleum and lubricating products.

† The term "Abel-Pensky method" means method DIN (Deutsche Industrienormen) 51755 published in October, 1963 by the DNA (Deutsche Normenausschuss), Berlin, 15.

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 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

and on the net weight of the products obtained. This rule shall not apply to those 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 ;

- (o) (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 treatment 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.

SPECIAL NOTE APPLYING TO SUBHEADINGS ONLY.

Throughout this Schedule :

- (a) "Hydrocarbon oil" means petroleum oils, coal tar, and oils produced from coal, shale, peat or any other bituminous substance, and all liquid hydrocarbons, but does not include such hydrocarbons or bituminous or asphaltic substances as are—
(i) solid or semi-solid at a temperature of 60°F.; or
(ii) gaseous at a temperature of 60°F. and under a pressure of one atmosphere.

The expression also includes products which, apart from small proportions of colouring matter or of additives, consist wholly of hydrocarbon oil as defined above. For this purpose, "additive" means any substance commonly added in small

proportions to hydrocarbon oil for the purpose of improving or modifying its quality or characteristics as a fuel or as a lubricant.

- (b) "Light oil" means hydrocarbon oil of which not less than 90% by volume distils at a temperature not exceeding 210°C, or which gives off an inflammable vapour at a temperature of less than 23°C when tested in the manner prescribed by the Acts relating to petroleum.

- (c) Except as provided in paragraph (a) of this Note, references to hydrocarbon oil do not include mixtures or combinations of such oil with other substances.

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

Tariff Heading	Rate of Duty	
	Full	Preferential
27.03 PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED:		
A. Peat	1.6%	C1 } Free C2 } E }
B. Agglomerated peat:	2.8%	M } 1.6% C1 } 1.2% C2 } Free E }
27.04 COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT:		
A. Of coal:		
I. For the manufacture of electrodes	1.2%	M } Free C2 } E }
II. Other (ECSC)	Free	Free
B. Of lignite (ECSC)	Free	Free
C. Other	1.2%	M } Free C2 } E }
27.05 RETORT CARBON		
I. For the manufacture of electrodes	1.2%	M } Free C2 } E }
II. Other	Free	Free
27.05 (bis) COAL, GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES	Free	Free
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	Free*	Free*
27.07 OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS AS DEFINED IN NOTE 2 TO THIS CHAPTER:		
A. Crude oils:		
I. Crude light oils of which 90% or more by volume distils at temperatures of up to 200°C	3.2%*	M } Free* C2 } E }
II. Other	0.8%*	M } Free* C2 } E }
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	4%*	M } Free* C2 } E }
† II. For other purposes	Free*	Free*
C. Basic products	2.4%	M } Free C2 } E }
D. Phenols	2%	M } Free C2 } E }
E. Naphthalene	Free	Free
F. Anthracene	Free	Free
G. Other:		
† I. For the manufacture of the products of heading No. 28.03	Free*	Free*
II. Other	2.8%*	M } Free* C2 } E }

* 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	Rate of Duty	
	Full	Preferential
27.08 PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS	Free	Free
27.09 PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE	Free *	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 *	Free *
†† II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 A.I.	Free *	Free *
III. For other purposes:		
a) Special spirits:		
1. White spirit	4.8% *	M C2 E } Free *
2. Other	4.8% *	M C2 E } Free *
b) Other	4.8% *	M C2 E } Free *
B. Medium oils:		
† I. For undergoing a specific process	Free *	Free *
†† II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 B.I.	Free *	Free *
III. For other purposes:		
a) Kerosene	4.8% *	M C2 E } Free *
b) Other	4.8% *	M C2 E } Free *
C. Heavy oils:		
I. Gas oils:		
† a) For undergoing a specific process	Free *	Free *
†† b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C.I.a)	Free *	Free *
c) For other purposes	2.8% *	M C2 E } Free *
II. Fuel oils:		
† a) For undergoing a specific process	Free *	Free *
†† b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C.II.a)	Free *	Free *
c) For other purposes	2.8% *	M C2 E } Free *

* See notes 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	Rate of Duty	
	Full	Preferential
27.10 C.—continued		
III. Lubricating oils ; other oils:		
† a) For undergoing a specific process	Free *	Free *
†† b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C.III.a)	Free *	Free *
† c) To be mixed in accordance with the terms of Additional Note 7 to this Chapter	3-2% *	M } Free * C2 } E }
d) For other purposes	4-8% *	M } Free * C2 } E }
27.11 PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS :		
A. Propane of a purity not less than 99% :		
I. For use as power or heating fuel	14%	M } Free C2 } E }
†† II. For other purposes	Free	Free
B. Other :		
I. Commercial propane and commercial butane :		
† a) For undergoing a specific process	Free	Free
†† b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.11 B.I.a)	Free	Free
c) For other purposes	1-2%	M } Free C2 } E }
II. Other :		
a) In gaseous form	Free	Free
b) Other	Free	Free
27.12 PETROLEUM JELLY :		
A. Crude :		
† I. For undergoing a specific process	Free	Free
†† II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.12 A.I.	Free	Free
III. For other purposes	1-6%	M } Free C2 } E }
B. Other	5-6%	M } Free C2 } E }
27.13 PARAFFIN WAX, MICRO-CRYSTALLINE WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX AND OTHER MINERAL WAXES, WHETHER OR NOT COLOURED :		
A. Ozokerite, lignite wax or peat wax (natural products) :		
I. Crude	1-2%	M } Free C2 } E }
II. Other	4%	M } Free C2 } E }

* 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.

Tariff Heading	Rate of Duty	
	Full	Preferential
27.13—continued		
B. Other:		
I. Crude:		
† a) For undergoing a specific process	Free	Free
†† b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.13 B.1.a)	Free	Free
c) For other purposes	1.6%	M C2 } Free E }
II. Other:	4.8%	M C2 } Free E }
27.14 PETROLEUM BITUMEN, PETROLEUM COKE AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS:		
A. Petroleum bitumen:	Free	Free
B. Petroleum coke:	Free	Free
C. Other:	Free	Free
† I. For the manufacture of the products of heading No. 28.03	Free	Free
II. Other:	1.6%	M C2 } Free E }
27.15 BITUMEN AND ASPHALT, NATURAL; BITUMINOUS SHALE, ASPHALTIC ROCK AND TAR SANDS	Free	Free
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):		
A. Bituminous mastics	2.4%	M C2 } Free E }
B. Other	0.8%*	M C2 } Free* E }
27.17 ELECTRIC CURRENT	Free	Free

*In addition to the duty chargeable under this Order on the goods covered by headings Nos. 27.06, 27.07, 27.09, 27.10 and 27.16, liability exists under separate legislation for the payment of a duty at the following rates (as at 1st January, 1975) :—

Paraffin	£0.02 for each five gallons or part of five gallons
Fuel oil—	
(a) as regards consignments of less than twenty tons ...	£0.02 for each five gallons or part of five gallons
(b) as regards consignments of twenty tons or more ...	£0.01 for each ten gallons or part of ten gallons
Motor spirit	£0.095 per gallon

† 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 (reineckates) 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.

Tariff Heading	Rate of Duty	
	Full	Preferential
I. CHEMICAL ELEMENTS		
28.01 HALOGENS (FLUORINE, CHLORINE, BROMINE AND IODINE) :		
A. Fluorine	5.7%	M } Free C2 E }
B. Chlorine	8.9%	M } Free C2 E }
C. Bromine	9.6%	M } Free C2 E }
D. Iodine :		
I. Crude	Free	Free
II. Other	9.6%	M } Free C2 E }
28.02 SULPHUR, SUBLIMED OR PRECIPITATED ; COLLOIDAL SULPHUR	5.1%	M } Free C2 E }
28.03 CARBON (INCLUDING CARBON BLACK)	2.5%	M } Free C2 E }
28.04 HYDROGEN, RARE GASES AND OTHER NON-METALS :		
A. Hydrogen	3.8%	M } Free C2 E }
B. Rare gases	5.7%	M } Free C2 E }
C. Other non-metals :		
I. Oxygen	5.7%	M } Free C2 E }
II. Selenium	Free	Free
III. Tellurium and arsenic	1.9%	M } Free C2 E }
IV. Phosphorus	7.6%	M } Free C2 E }
V. Other	5.1%	M } Free C2 E }
28.05 ALKALI AND ALKALINE-EARTH METALS ; RARE EARTH METALS, YTTRIUM AND SCANDIUM AND INTERMIXTURES OR INTERALLOYS THEREOF ; MERCURY :		
A. Alkali metals :		
I. Sodium	4.4%	M } Free C2 E }
II. Potassium	5.7%	M } Free C2 E }
III. Lithium	4.4%	M } Free C2 E }
IV. Caesium and rubidium	3.2%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
28.05—continued		
B. Alkaline-earth metals	7%	M } C2 } Free E }
C. Rare earth metals, yttrium and scandium and intermixtures or interalloys thereof :		
I. Intermixtures or interalloys	11.5%	M } C2 } Free E }
II. Other	2.5%	M } C2 } Free E }
D. Mercury :		
I. In flasks of a net capacity of 34.5kg (standard weight), of a f.o.b. value, per flask, not exceeding 224UA*	5.37UA* per flask	M } C2 } Free E }
II. Other	Free	Free
II. INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS		
28.06 HYDROCHLORIC ACID AND CHLOROSULPHURIC ACID	7.6%	M } C2 } Free E }
28.07 SULPHUR DIOXIDE	9.6%	M } C2 } Free E }
28.08 SULPHURIC ACID ; OLEUM	2.5%	M } C2 } Free E }
28.09 NITRIC ACID ; SULPHONITRIC ACIDS	7.6%	M } C2 } Free E }
28.10 PHOSPHORUS PENTOXIDE AND PHOSPHORIC ACIDS (META-, ORTHO- AND PYRO-)	10.5%	M } C2 } Free E }
28.11 ARSENIC TRIOXIDE, ARSENIC PENTOXIDE AND ACIDS OF ARSENIC :		
A. Arsenic trioxide	5.1%	M } C2 } Free E }
B. Arsenic pentoxide and acids of arsenic	7%	M } C2 } Free E }
28.12 BORIC OXIDE AND BORIC ACID	3.8%	M } C2 } Free E }
28.13 OTHER INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS (EXCLUDING WATER) :		
A. Hydrofluoric acid	6.4%	M } C2 } Free E }
B. Sulphuric anhydride	5.1%	M } C2 } Free E }
C. Nitrogen oxides	5.7%	M } C2 } Free E }
D. Carbon dioxide	7.6%	M } C2 } Free E }
E. Silicon dioxide	5.1%	M } C2 } Free E }
F. Other	6.4%	M } C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
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	8.9%	M } Free C2 } E }
II. Other	7.6%	M } Free C2 } E }
B. Other halogen compounds of non-metals	7%	M } Free C2 } E }
28.15 SULPHIDES OF NON-METALS; PHOSPHORUS TRISULPHIDE:		
A. Phosphorus sulphides; phosphorus trisulphide	6.4%	M } Free C2 } E }
B. Carbon disulphide	5.1%	M } Free C2 } E }
C. Other	3.8%	M } Free C2 } E }
IV. INORGANIC BASES AND METALIC OXIDES, HYDROXIDES AND PEROXIDES		
28.16 AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION	8.9%	M } Free C2 } E }
28.17 SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM		
A. Sodium hydroxide (caustic soda)	10.2%	M } Free C2 } E }
B. Potassium hydroxide (caustic potash)	9.4%	M } Free C2 } E }
C. Peroxides of sodium or potassium	6.4%	M } Free C2 } E }
28.18 OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM, BARIUM OR MAGNESIUM:		
A. Of strontium	7.6%	M } Free C2 } E }
B. Of barium	7%	M } Free C2 } E }
C. Of magnesium	4.4%	M } Free C2 } E }
28.19 ZINC OXIDE AND ZINC PEROXIDE	10.2%	M } Free C2 } E }
28.20 ALUMINIUM OXIDE AND HYDROXIDE; ARTIFICIAL CORUNDUM:		
A. Aluminium oxide and hydroxide	4.4%	M } Free C1 } 2.7% C2 } Free E }
B. Artificial corundum	6%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
28.21 CHROMIUM OXIDES AND HYDROXIDES	10.7%	M } Free C2 } E }
28.22 MANGANESE OXIDES :		
A. Manganese dioxide	6.4%	M } Free C2 } E }
B. Other	9.6%	M } Free C2 } E }
28.23 IRON OXIDES AND HYDROXIDES ; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe_2O_3	5.1%	M } Free C2 } E }
28.24 COBALT OXIDES AND HYDROXIDES	5.1%	M } Free C2 } E }
28.25 TITANIUM OXIDES	7.6%	M } Free C2 } E }
28.26 TIN OXIDES (STANNOUS OXIDE AND STANNIC OXIDE)	7%	M } Free C2 } E }
28.27 LEAD OXIDES ; RED LEAD AND ORANGE LEAD	9.7%	M } Free C2 } E }
28.28 HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS ; OTHER INORGANIC BASES AND METALLIC OXIDES, HYDROXIDES AND PEROXIDES :		
A. Hydrazine and hydroxylamine and their inorganic salts	7.6%	M } Free C2 } E }
B. Lithium oxide and hydroxide	6.4%	M } Free C2 } E }
C. Calcium oxide, hydroxide and peroxide :		
I. Oxide and hydroxide	5.1%	M } Free C2 } E }
II. Peroxide	8.3%	M } Free C2 } E }
D. Beryllium oxide and hydroxide	6.4%	M } Free C2 } E }
E. Nickel oxides and hydroxides	Free	Free
F. Molybdenum oxides and hydroxides	6.4%	M } Free C2 } E }
G. Tungsten oxides and hydroxides	5.1%	M } Free C2 } E }
H. Vanadium oxides and hydroxides :		
I. Vanadic pentoxide	4.4%	M } Free C2 } E }
II. Other	6.4%	M } Free C2 } E }
IJ. Zirconium oxide and germanium oxides	6.4%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
28.28—continued		
K. Copper oxides and hydroxides :		
I. Oxides	3.2%	M C2 } Free E
II. Hydroxides	7.6%	M C2 } Free E
L. Mercury oxides	4.4%	M C2 } Free E
M. Other	8.9%	M C2 } Free E
V. METALLIC SALTS AND PEROXYSALTS, OF INORGANIC ACIDS		
28.29 FLUORIDES ; FLUROSILICATES, FLUOROBORATES AND OTHER COMPLEX FLUORINE SALTS :		
A. Fluorides :		
I. Ammonium and sodium fluorides	8.9%	M C2 } Free E
II. Other	6.4%	M C2 } Free E
B. Fluorosilicates, fluoroborates and other complex fluorine salts :		
I. Sodium and potassium fluorosilicates	9.6%	M C2 } Free E
II. Potassium fluoro-zirconate	5.7%	M C2 } Free E
III. Sodium fluoroaluminum	7%	M C2 } Free E
IV. Other	6.4%	M C2 } Free E
28.30 CHLORIDES AND OXYCHLORIDES :		
A. Chlorides :		
I. Of ammonium ; of aluminium	8.9%	M C2 } Free E
II. Of barium	7%	M C2 } Free E
III. Of calcium ; of magnesium	5.1%	M C2 } Free E
IV. Of iron	1.9%	M C2 } Free E
V. Of cobalt ; of nickel	8.3%	M C2 } Free E
VI. Of tin	4.4%	M C2 } Free E
VII. Other	7.6%	M C2 } Free E
B. Oxychlorides :		
I. Of copper ; of lead	3.2%	M C2 } Free E
II. Other	6.4%	M C2 } Free E

Tariff Heading	Rate of Duty	
	Full	Preferential
28.31 CHLORITES AND HYPOCHLORITES :		
A. Chlorites	6.4%	M } Free C2 E }
B. Hypochlorites :		
I. Of sodium ; of potassium	8.9%	M } Free C2 E }
II. Other	9.6%	M } Free C2 E }
28.32 CHLORATES AND PERCHLORATES :		
A. Chlorates :		
I. Of ammonia ; of sodium ; of potassium	6.4%	M } Free C2 E }
II. Of barium	5.7%	M } Free C2 E }
III. Other	7.6%	M } Free C2 E }
B. Perchlorates :		
I. Of ammonia	4.4%	M } Free C2 E }
II. Of sodium	5.1%	M } Free C2 E }
III. Of potassium	5.7%	M } Free C2 E }
IV. Other	7.6%	M } Free C2 E }
28.33 BROMIDES, OXYBROMIDES, BROMATES AND PERBROMATES, AND HYPOBROMITES	9.6%	M } Free C2 E }
28.34 IODIDES, OXYIODIDES, IODATES AND PERIODATES	9.6%	M } Free C2 E }
28.35 SULPHIDES ; POLYSULPHIDES :		
A. Sulphides :		
I. Of potassium ; of barium ; of tin ; of mercury	7%	M } Free C2 E }
II. Of calcium ; of antimony ; of iron	5.1%	M } Free C2 E }
III. Other	9.6%	M } Free C2 E }
B. Polysulphides :		
I. Of potassium ; of calcium ; of barium ; of iron ; of tin	7.6%	M } Free C2 E }
II. Other	9.6%	M } Free C2 E }
28.36 DITHIONITES, INCLUDING THOSE STABILISED WITH ORGANIC SUBSTANCES ; SULPHOXY-LATES	9.6%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
28.37 SULPHITES AND THIOSULPHATES	6.4%	M C2 E } Free
28.38 SULPHATES (INCLUDING ALUMS) AND PER-SULPHATES :		
A. Sulphates (excluding alums) :		
I. Of sodium ; of cadmium	5.7%	M C2 E } Free
II. Of potassium ; of copper	2.5%	M C2 E } Free
III. Of barium ; of zinc	8.9%	M C2 E } Free
IV. Of magnesium ; of aluminium ; of chromium	7.6%	M C2 E } Free
V. Of cobalt ; of titanium	6.4%	M C2 E } Free
VI. Of iron ; of nickel	4.4%	M C2 E } Free
VII. Of mercury ; of lead	5.1%	M C2 E } Free
VIII. Other	6.4%	M C2 E } Free
B. Alums :		
I. Of ammonia	7.6%	M C2 E } Free
II. Of potassium	9.6%	M C2 E } Free
III. Of chromium	8.3%	M C2 E } Free
IV. Other	8.9%	M C2 E } Free
C. Persulphates	8.3%	M C2 E } Free
28.39 NITRITES AND NITRATES :		
A. Nitrites	6.4%	M C2 E } Free
B. Nitrates :		
I. Of sodium	7%	M C2 E } Free
II. Of potassium	6.4%	M C2 E } Free
III. Of barium ; of beryllium ; of cadmium ; of cobalt ; of nickel	7%	M C2 E } Free
IV. Of copper ; of mercury	5.1%	M C2 E } Free
V. Of lead	9.6%	M C2 E } Free
VI. Other	8.9%	M C2 E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
28.40 PHOSPHITES, HYPOPHOSPHITES AND PHOSPHATES:		
A. Phosphites and hypophosphites	7.6%	M } C2 } Free E }
B. Phosphates (including polyphosphates):		
I. Of ammonia:		
a) Polyphosphates	8.9%	M } C2 } Free E }
b) Other	6.4%	M } C2 } Free E }
II. Other	8.9%	M } C2 } Free E }
28.41 ARSENITES AND ARSENATES:		
A. Arsenites	8.9%	M } C2 } Free E }
B. Arsenates	7.6%	M } C2 } Free E }
28.42 CARBONATES AND PERCARBONATES; COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE:		
A. Carbonates:		
I. Of ammonia (including commercial ammonium carbonate containing ammonium carbamate)	7.6%	M } C2 } Free E }
II. Of sodium	8.3%	M } C2 } Free E }
III. Of calcium	5.7%	M } C2 } Free E }
IV. Of magnesium; of copper	3.8%	M } C2 } Free E }
V. Of beryllium; of cobalt; of bismuth	6.4%	M } C2 } Free E }
VI. Of lithium	8.1%	M } C2 } Free E }
VII. Other	7%	M } C2 } Free E }
B. Percarbonates	8.9%	M } C2 } Free E }
28.43 CYANIDES AND COMPLEX CYANIDES:		
A. Cyanides:		
I. Of sodium; of potassium; of calcium	9.6%	M } C2 } Free E }
II. Of cadmium	8.3%	M } C2 } Free E }
III. Other	7%	M } C2 } Free E }
B. Complex cyanides	9.6%	M } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
28.44 FULMINATES, CYANATES AND THIOCYANATES:		
A. Fulminates	7.6%	M } C2 } Free E }
B. Cyanates	6.4%	M } C2 } Free E }
C. Thiocyanates	9.6%	M } C2 } Free E }
28.45 SILICATES ; COMMERCIAL SODIUM AND POTASSIUM SILICATES:		
A. Of zirconium	7%	M } C2 } Free E }
B. Other	7.6%	M } C2 } Free E }
28.46 BORATES AND PERBORATES :		
A. Borates :		
I. Sodium borates, anhydrous :		
* a) For the manufacture of sodium perborate	Free	Free
b) Other	3.8%	M } C2 } Free E }
II. Other	6.4%	M } C2 } Free E }
B. Perborates	9.6%	M } C2 } Free E }
28.47 SALTS OF METALLIC ACIDS (FOR EXAMPLE, CHROMATES, PERMANGANATES, STANNATES):		
A. Aluminates	9.6%	M } C2 } Free E }
B. Chromates, dichromates and perchromates :		
I. Chromates	10.7%	M } C2 } Free E }
II. Other	9.9%	M } C2 } Free E }
C. Manganites, manganates and permanganates	9.6%	M } C2 } Free E }
D. Antimonates and molybdates	8.9%	M } C2 } Free E }
E. Zincates and vanadates	5.1%	M } C2 } Free E }
F. Other	8.3%	M } C2 } Free E }
28.48 OTHER SALTS AND PEROXYSALTS OF INORGANIC ACIDS, BUT NOT INCLUDING AZIDES :		
A. Salts, double salts or complex salts of selenium or tellurium acids	6.4%	M } C2 } Free E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
28.48—continued		
B. Other :		
I. Double or complex phosphates	8.9%	M } C2 } Free E }
II. Double or complex carbonates	7%	M } C2 } Free E }
III. Double or complex silicates	7.6%	M } C2 } Free E }
IV. Other	8.9%	M } C2 } Free E }
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	6.4%	M } C2 } Free E }
II. Other	3.8%	M } C2 } Free E }
B. Amalgams of precious metals	6.4%	M } C2 } Free E }
C. Salts and other compounds, inorganic or organic, of precious metals :		
I. Of silver	7.6%	M } C2 } Free E }
II. Of other precious metals	2.5%	M } C2 } Free E }
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	Free
B. Artificial radio-active isotopes and their compounds (EURATOM)	Free	Free
C. Other	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
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. Heavy hydrogen (deuterium) and compounds thereof (including heavy water) ; mixtures and solutions containing deuterium in which the ratio of the deuterium atoms to the normal hydrogen atoms exceeds 1 : 5,000 in number (EURATOM)	10%	M C2 E } Free
B. Other	7.6%	M C2 E } Free
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	Free
B. Other	3.2%	M C2 E } Free
28.53 LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED) ; COMPRESSED AIR	4.4%	M C2 E } Free
28.54 HYDROGEN PEROXIDE (INCLUDING SOLID HYDROGEN PEROXIDE) :		
A. Solid	11.5%	M C2 E } Free
B. Other	9.6%	M C2 E } Free
28.55 PHOSPHIDES :		
A. Of iron (ferro-phosphorus), containing 15% or more by weight of phosphorus	5.7%	M C2 E } Free
B. Other	8.9%	M C2 E } Free
28.56 CARBIDES (FOR EXAMPLE, SILICON CARBIDE, BORON CARBIDE, METAL CARBIDES) :		
A. Of silicon	6.8%	M C2 E } Free
B. Of boron	4.4%	M C2 E } Free
C. Of calcium	11.3%	M C2 E } Free
D. Of aluminium ; of chromium ; of molybdenum ; of tungsten ; of vanadium ; of tantalum ; of titanium	7.6%	M C2 E } Free
E. Other	6.4%	M C2 E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
28.57 HYDRIDES, NITRIDES AND AZIDES, SILICIDES AND BORIDES:		
A. Hydrides	5-1%	M C2 E } Free
B. Nitrides	5-1%	M C2 E } Free
C. Azides	8-3%	M C2 E } Free
D. Silicides	7%	M C2 E } Free
E. Borides	6-4%	M C2 E } Free
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	2-5%	M C2 E } Free
B. Other	7-6%	M C2 E } Free

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 odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use ;
 - (h) 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 300cm³ (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, nitrohalogenated, 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, hexamethylene-tetramine and trimethylenetrinitramine.

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".

SPECIAL NOTE APPLYING TO SUBHEADINGS ONLY

Throughout this Schedule where there is any reference to an organic compound which has a normal isomer, that reference shall be taken to include only the normal isomer, unless the contrary intention appears.

Tariff Heading	Rate of Duty	
	Full	Preferential
I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.01 HYDROCARBONS:		
A. Acyclic:		
I. For use as power or heating fuels	14%	M } Free C2 } E }
II. For other purposes	Free	Free
B. Cyclanes and cyclenes:		
I. Azulenes	10-2%	M } Free C2 } E }
II. Other:		
a) For use as power or heating fuels	14%	M } Free C2 } E }
b) For other purposes	Free	Free
C. Cycloterpenes:		
I. Pinenes, camphene and dipentene	7-6%	M } Free C2 } E }
II. Others	8-9%	M } Free C2 } E }
D. Aromatic:		
I. Benzene, toluene and xylenes:		
a) For use as power or heating fuels	12-8%	M } Free C2 } E }
b) For other purposes	Free	Free
II. Styrene and ethylbenzene	5-1%	M } Free C2 } E }
III. IsoPropylbenzene (cumene)	6-4%	M } Free C2 } E }
IV. Naphthalene and anthracene	Free	Free
V. Biphenyl and terphenyls	9-6%	M } Free C2 } E }
VI. Other	8-3%	M } Free C2 } E }
29.02 HALOGENATED DERIVATIVES OF HYDROCARBONS:		
A. Halogenated derivatives of acyclic hydrocarbons:		
I. Fluorides and polyfluorides		
II. Chlorides and polychlorides:		
a) Saturated:		
I. Chloromethane and chloroethane	11-5%	M } Free C2 } E }
2. Other	10-2%	M } Free C2 } E }
b) Unsaturated	12-1%	M } Free C2 } E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
29.02 A.—continued		
III. Bromides and polybromides	14.7%	M } C2 } Free E }
IV. Iodides and polyiodides	14%	M } C2 } Free E }
V. Mixed derivatives	10.8%	M } C2 } Free E }
B. Halogenated derivatives of cyclanes, cyclenes and cycloterpenes	10.8%	M } C2 } Free E }
C. Halogenated derivatives of aromatic hydrocarbons	11.5%	M } C2 } Free E }
29.03 SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS :		
A. Sulphonated derivatives	10.2%	M } C2 } Free E }
B. Nitrated and nitrosated derivatives :		
I. Trinitrotoluenes and dinitronaphthalenes	6.4%	M } C2 } Free E }
II. Other	10.2%	M } C2 } Free E }
C. Mixed derivatives :		
I. Sulphohalogenated derivatives	8.9%	M } C2 } Free E }
II. Other	10.2%	M } C2 } Free E }
II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.04 ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :		
A. Saturated monohydric alcohols :		
I. Methanol (Methyl alcohol)	11.5%	M } C2 } Free E }
II. Propyl and isopropyl alcohols	9.6%	M } C2 } Free E }
III. Butyl alcohols :		
a) tertButyl alcohol	5.1%	M } C2 } Free E }
b) Other butyl alcohols	8.9%	M } C2 } Free E }
IV. Pentyl alcohols (amyl alcohols)	12.8%	M } C2 } Free E }
V. Other	12.6%	M } C2 } Free E }
B. Unsaturated monohydric alcohols :		
I. Allyl alcohol	8.9%	M } C2 } Free E }
II. Other	9.6%	M } C2 } Free E }

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
29.04—continued			
C. Polyhydric alcohols :			
I. Diols, triols and tetraols	13.1%	M } Free C2 } E }	—
II. Mannitol	9.6%	M } Free C2 } 6.4% E }	VC *
III. Sorbitol :			
a) In aqueous solution :			
1. Containing 2% or less by weight of mannitol, calculated on the sorbitol content	9.6%	M } Free C2 } 4.8% E }	VC *
2. Other	7.2%	M } Free C2 } 4.8% E }	VC *
b) Other :			
1. Containing 2% or less by weight of mannitol, calculated on the sorbitol content	9.6%	M } Free C2 } 4.8% E }	VC *
2. Other	7.2%	M } Free C2 } 4.8% E }	VC *
IV. Other polyhydric alcohols	8.9%	M } Free C2 } E }	—
V. Halogenated, sulphonated, nitrated or nitrosated derivatives of polyhydric alcohols	11.5%	M } Free C2 } E }	—
29.05 CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :			
A. Cyclanic, cyclenic and cycloterpenic :			
I. Cyclohexanol, methyl- and dimethylcyclohexanols	12.8%	M } Free C2 } E }	—
II. Menthol	7%	M } Free C2 } E }	—
III. Sterols and inositols	8.9%	M } Free C2 } E }	—
IV. Other	10.2%	M } Free C2 } E }	—
B. Aromatic :			
I. Cinnamyl alcohol	8.3%	M } Free C2 } E }	—
II. Other	10.8%	M } Free C2 } E }	—
III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.06 PHENOLS AND PHENOL-ALCOHOLS :			
A. Monophenols :			
I. Phenol and its salts	2.5%	M } Free C2 } E }	—
II. Cresols, xylenols, and their salts	1.9%	M } Free C2 } E }	—
III. Naphthols and their salts	11.5%	M } Free C2 } E }	—
IV. Other	10.8%	M } Free C2 } E }	—

* VC = variable charge.

1.1.76

Tariff Heading	Rate of Duty	
	Full	Preferential
29.06—continued		
B. Polyphenols :		
I. Resorcinol and its salts	10-8%	M } Free C2 } E }
II. Hydroquinone (quinol)	11-5%	M } Free C2 } E }
III. Dihydroxynaphthalenes and their salts	10-8%	M } Free C2 } E }
IV. 2, 2-Di-(4-hydroxyphenyl) propane	7-6%	M } Free C2 } E }
V. Other	9-6%	M } Free C2 } E }
C. Phenol-alcohols	11-5%	M } Free C2 } E }
29.07 HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS :		
A. Halogenated derivatives	9-6%	M } Free C2 } E }
B. Sulphonated derivatives	11-5%	M } Free C2 } E }
C. Nitrated and nitrosated derivatives :		
I. Trinitrophenol (picric acid) ; lead trinitroresorcinol ; trinitroxyleneols and their salts	10-2%	M } Free C2 } E }
II. Dinitrocresols ; trinitro- <i>m</i> -cresol	10-2%	M } Free C2 } E }
III. Other	11-5%	M } Free C2 } E }
D. Mixed derivatives	11-5%	M } Free C2 } E }
IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, EPOXIDES WITH A THREE OR FOUR MEMBER RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.08 ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES AND ETHER PEROXIDES, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :		
A. Ethers :		
I. Acyclic :		
a) Diethyl ether and dichlorodiethyl ethers	14%	M } Free C2 } E }
b) Other	10-8%	M } Free C2 } E }
II. Cyclanic, cyclenic and cycloterpenic	10-8%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
29.08 A.—continued		
III. Aromatic :		
a) 4-tert Butyl-3-methoxy-1-methyl-2, 6-dinitrobenzene (musk ambrette)	8.3%	M C2 } Free E
b) Diphenyl ether	10.8%	M C2 } Free E
c) Other	10.2%	M C2 } Free E
B. Ether-alcohols :		
I. Acyclic	12.8%	M C2 } Free E
II. Cyclic	8.9%	M C2 } Free E
C. Ether-phenols and ether-alcohol-phenols :		
I. Gualacol ; potassium guaiacolsulphonate	12.1%	M C2 } Free E
II. Other	9.6%	M C2 } Free E
D. Alcohol peroxides and ether peroxides	8.9%	M C2 } Free E
29.09 EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE OR FOUR MEMBER RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	12.6%	M C2 } Free E
29.10 ACETALS AND HEMIACETALS AND SINGLE OR COMPLEX OXYGEN-FUNCTION ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :		
A. Piperonyl butoxide	8.3%	M C2 } Free E
B. Other	11.5%	M C2 } Free †E
V. ALDEHYDE-FUNCTION COMPOUNDS		
29.11 ALDEHYDES, ALDEHYDE-ALCOHOLS, ALDEHYDE-ETHERS, ALDEHYDE-PHENOLS AND OTHER SINGLE OR COMPLEX OXYGEN-FUNCTION ALDEHYDES ; CYCLIC POLYMERS OF ALDEHYDES ; PARAFORMALDEHYDE :		
A. Acyclic aldehydes :		
I. Methanal (formaldehyde)	16.1%	M 4.6% C1 11.5% C2 } Free E
II. Ethanal (acetaldehyde)	15.3%	M C2 } Free E
III. Butanal (butyraldehyde)	12.1%	M C2 } Free E
IV. Other	10.2%	M C2 } Free E

† "E" rate of 6.4%, applicable to all EFTA countries but not to Denmark, for the following :—methylglucosides.

Tariff Heading	Rate of Duty	
	Full	Preferential
29.11—continued		
B. Cyclanic, cyclenic and cycloterpenic aldehydes	8.9%	M } C2 } Free E }
C. Aromatic aldehydes :		
I. Cinnamaldehyde	11.5%	M } C2 } Free E }
II. Other	10.2%	M } C2 } Free E }
D. Aldehyde-alcohols	10.2%	M } C2 } Free E }
E. Aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes :		
I. 4-Hydroxy-3-methoxybenzaldehyde (vanillin) and 3-ethoxy-4-hydroxybenzaldehyde (ethylvanillin)	12.8%	M } C2 } Free E }
II. Other	9.6%	M } C2 } Free E }
F. Cyclic polymers of aldehydes :		
I. Trioxan	11.5%	M } C2 } Free E }
II. Other	10.8%	M } C2 } Free E }
G. Paraformaldehyde	11.5%	M } C2 } Free E }
29.12 HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS FALLING WITHIN HEADING No. 29.11	10.2%	M } C2 } Free E }
VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS		
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 :		
A. Acyclic ketones :		
I. Monoketones	8.9%	M } C2 } Free E }
II. Polyketones	7.6%	M } C2 } Free E }
B. Cyclanic, cyclenic and cycloterpenic ketones :		
I. Camphor :		
a) Natural crude	7%	M } C2 } Free E }
b) Other (natural refined and synthetic)	10.2%	M } C2 } Free E }
II. Other	9.6%	M } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
29.13—continued		
C. Aromatic ketones :		
I. Methyl naphthyl ketones (acetonaphthones)	8.9%	M } Free C2 } E }
II. Benzylideneacetone	10.8%	M } Free C2 } E }
III. Other	11.5%	M } Free C2 } E }
D. Ketone-alcohols and ketone-aldehydes :		
I. Acyclic, cyclanic, cyclenic and cycloterpenic	8.9%	M } Free C2 } E }
II. Aromatic	11.5%	M } Free C2 } E }
E. Ketone-phenols and other single or complex oxygen-function ketones	11.5%	M } Free C2 } E }
F. Quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function quinones	10.8%	M } Free C2 } E }
G. Halogenated, sulphonated, nitrated or nitrosated derivatives :		
I. Musk ketone	8.9%	M } Free C2 } E }
II. Other	10.2%	M } Free C2 } E }
VII. CARBOXYLIC ACIDS, AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.14 MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :		
A. Saturated acyclic monocarboxylic acids :		
I. Formic acid and its salts and esters	12.1%	M } Free C2 } E }
II. Acetic acid and its salts and esters :		
a) Acetic acid	13.4%	M } Free C2 } E }
b) Salts of acetic acid :		
1. Pyrolignites (for example, of calcium)	6.4%	M } Free C2 } E }
2. Sodium acetate	12.1%	M } Free C2 } E }
3. Cobalt acetate	8.9%	M } Free C2 } E }
4. Other	10.8%	M } Free C2 } E }

† "E" rate of 6.4%, applicable to all EFTA countries but not to Denmark, for the following :—Esters of mannitol and sorbitol.
1.1.76

Tariff Heading	Rate of Duty	
	Full	Preferential
29.14 A. II.—continued		
c) Esters of acetic acid :		
1. Ethyl, vinyl, propyl and isopropyl acetates	12.8%	M } C2 } Free E }
2. Methyl, butyl, isobutyl, pentyl(amyl), isopentyl (isoamyl) and glycerol acetates	12.1%	M } C2 } Free E }
3. p-Tolyl, phenylpropyl, benzyl, rhodiny, santaly and phenylethane-1,2-diol acetates	8.3%	M } C2 } Free E }
4. Other	10.8%	M } C2 } Free †E }
III. Acetic anhydride	12.8%	M } C2 } Free E }
IV. Halides of acetic acid	11.5%	M } C2 } Free E }
V. Bromoacetic acids and their salts and esters	14.7%	M } C2 } Free †E }
VI. Propionic acid and its salts and esters	7%	M } C2 } Free †E }
VII. Butyric acids and their salts and esters	9.6%	M } C2 } Free †E }
VIII. Valeric acid and its salts and esters	8.3%	M } C2 } Free †E }
IX. Palmitic acid and its salts and esters :		
a) Palmitic acid	7%	M } C2 } Free E }
b) Salts and esters of palmitic acid	10.2%	M } C2 } Free †E }
X. Stearic acid and its salts and esters :		
a) Stearic acid	7.6%	M } C2 } Free E }
b) Salts and esters of stearic acid :		
1. Zinc and magnesium stearates	8.3%	M } C2 } Free E }
2. Other	9.6%	M } C2 } Free †E }
XI. Other	10.2%	M } C2 } Free †E }
B. Unsaturated acyclic monocarboxylic acids :		
I. Methacrylic acid and its salts and esters	10.8%	M } C2 } Free †E }
II. Undecenoic acids and their salts and esters :		
a) Undecenoic acids	8.3%	M } C2 } Free E }
b) Salts and esters of undecenoic acids	10.2%	M } C2 } Free †E }

† "E" rate of 6.4%, applicable to all EFTA countries but not to Denmark, for the following :—Esters of mannitol and sorbitol.

Tariff Heading	Rate of Duty	
	Full	Preferential
29.14 B.—continued		
III. Oleic acid and its salts and esters :		
a) Oleic acid	7.6%	M } Free C2 } E }
b) Salts and esters of oleic acid	10.2%	M } Free C2 } †E }
IV. Other :		
a) Sorbic acid and acrylic acid	7.6%	M } Free C2 } E }
b) Other	9.6%	M } Free C2 } †E }
C. Cyclanic, cyclenic and cycloterpenic monocarboxylic acids	10.8%	M } Free C2 } E }
D. Aromatic monocarboxylic acids :		
I. Benzoic acid and its salts and esters	10.8%	M } Free C2 } E }
II. Benzoyl chloride	11.5%	M } Free C2 } E }
III. Phenylacetic acid and its salts and esters	12.1%	M } Free C2 } E }
IV. Other	10.2%	M } Free C2 } E }
29.15 POLYCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :		
A. Acyclic polycarboxylic acids :		
I. Oxalic acid and its salts and esters	12.1%	M } Free C2 } E }
II. Malonic and adipic acids and their salts and esters	10.8%	M } Free C2 } E }
III. Maleic anhydride	9.6%	M } Free C2 } E }
IV. Azelaic and sebacic acids and their salts and esters :		
a) Azelaic and sebacic acids	7.6%	M } Free C2 } E }
b) Salts and esters of azelaic and sebacic acids	10.2%	M } Free C2 } E }
V. Other	8.3%	M } Free C2 } E }
B. Cyclanic, cyclenic and cycloterpenic polycarboxylic acids	8.9%	M } Free C2 } E }
C. Aromatic polycarboxylic acids :		
I. Phthalic anhydride	11.5%	M } Free C2 } E }
II. Terephthalic acid and its salts and esters	8.9%	M } Free C2 } E }
III. Other	11.5%	M } Free C2 } E }

† "E" rate of 6.4%, applicable to all EFTA countries but not to Denmark, for the following :—Esters of mannitol and sorbitol.

Tariff Heading	Rate of Duty	
	Full	Preferential
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 :		
A. Carboxylic acids with alcohol function :		
I. Lactic acid and its salts and esters	10.8%	M C2 E } Free
II. Malic acid and its salts and esters	9.6%	M C2 E } Free
III. Tartaric acid and its salts and esters :		
a) Crude calcium tartrate	5.7%	M C2 E } Free
b) Other	11.5%	M C2 E } Free
IV. Citric acid and its salts and esters :		
a) Citric acid	12.1%	M C2 E } Free
b) Crude calcium citrate	4.4%	M C2 E } Free
c) Other	12.8%	M C2 E } Free
V. Gluconic acid and its salts and esters	14.7%	M C2 E } Free
VI. Phenylglycolic acid (mandelic acid) and its salts and esters	12.8%	M C2 E } Free
VII. Cholic and deoxycholic acids and their salts and esters	8.3%	M C2 E } Free
VIII. Other :		
a) Acyclic	9.6%	M C2 E } Free
b) Cyclic	11.5%	M C2 E } Free
B. Carboxylic acids with phenol function :		
I. Salicylic and acetylsalicylic acids and their salts and esters :		
a) Salicylic acid	13.4%	M C2 E } Free
b) Salts of salicylic acid	12.1%	M C2 E } Free
c) Esters of salicylic acid :		
1. Methyl salicylate and phenyl salicylate (salol)	14%	M C2 E } Free
2. Other	11.5%	M C2 E } Free
d) Acetylsalicylic acid and its salts and esters	13.4%	M C2 E } Free
II. Sulphosalicylic acids and their salts and esters	11.5%	M C2 E } Free

† "E" rate of 6.4%, applicable to all EFTA countries but not to Denmark, for the following :—Glyceric, glycolic, saccharonic, isosaccharonic and heptasaccharonic acids and their salts and esters.

Tariff Heading	Rate of Duty	
	Full	Preferential
29.16 B.—continued		
III. 4-Hydroxybenzoic acid and its salts and esters	10.2%	M } C2 } Free E }
IV. Gallic acid (3, 4, 5-trihydroxybenzoic acid) and its salts and esters :		
a) Gallic acid (3, 4, 5-trihydroxybenzoic acid)	8.9%	M } C2 } Free E }
b) Salts and esters of gallic acid (3, 4, 5-trihydroxybenzoic acid)	10.8%	M } C2 } Free E }
V. Hydroxynaphthoic acids and their salts and esters	11.5%	M } C2 } Free E }
VI. Other	10.8%	M } C2 } Free E }
C. Carboxylic acids with aldehyde or ketone function :		
I. Dehydrocholic acid (3, 7, 12-trioxo-5-beta-cholanic acid) and its salts	8.3%	M } C2 } Free E }
II. Ethyl acetoacetate and its salts	12.8%	M } C2 } Free E }
III. Other	10.8%	M } C2 } Free E }
D. Other single or complex oxygen-function carboxylic acids	10.8%	M } C2 } Free E }
VIII. INORGANIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.17 SULPHURIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	11.5%	M } C2 } Free E }
29.18 NITROUS AND NITRIC ESTERS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :		
A. Ethane-1,2-diol dinitrate (ethylene glycol dinitrate), mannitol hexanitate, glycerol trinitrate and pentaerythritol tetranitate (penthrite)	9.6%	M } C2 } Free E }
B. 3-Oxapentane-1,5-diol dinitrate (digol dinitrate)	9.6%	M } C2 } Free E }
C. Other	10.8%	M } C2 } Free E }
29.19 PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :		
A. Inositol hexaphosphoric acid (phytic acid), inositol hexaphosphates (phytates) and lactophosphates	9.6%	M } C2 } Free E }
B. Tributyl phosphates, triphenyl phosphate, tritoly phosphates, trixylyl phosphates and trichloroethyl phosphates	8.9%	M } C2 } Free E }
C. Other	10.8%	M } C2 } Free E }
29.20 CARBONIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	11.5%	M } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
29.21. OTHER ESTERS OF MINERAL ACIDS (EXCLUDING HALIDES) AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	10-8%	M } C2 } Free E }
IX. NITROGEN-FUNCTION COMPOUNDS		
29.22. AMINE-FUNCTION COMPOUNDS :		
A. Acyclic monoamines :		
I. Methylamine and di- and trimethylamine, and their salts	10-2%	M } C2 } Free E }
II. Diethylamine and its salts	7%	M } C2 } Free E }
III. Other	8-9%	M } C2 } Free E }
B. Acyclic polyamines :		
I. Hexamethylenediamine and its salts	10-2%	M } C2 } Free E }
II. Other	7-6%	M } C2 } Free E }
C. Cyclanic, cyclenic and cycloterpenic mono- and polyamines :		
I. Cyclohexylamine and dimethylcyclohexylamine, and their salts	8-3%	M } C2 } Free E }
II. Other	10-2%	M } C2 } Free E }
D. Aromatic monoamines :		
I. Aniline and its halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	10-2%	M } C2 } Free E }
II. N-Methyl-N,2,4,6-tetranitroaniline (tetryl)	5-1%	M } C2 } Free E }
III. Toluidines and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	10-2%	M } C2 } Free E }
IV. Xylidines and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	9-6%	M } C2 } Free E }
V. Diphenylamine and its halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts :		
a) 2,2',4,4',6,6'-Hexanitrodiphenylamine (hexyl)	5-1%	M } C2 } Free E }
b) Other	10-2%	M } C2 } Free E }
VI. 1-Naphthylamine and 2-naphthylamine and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts :		
a) 2-Naphthylamine and its salts	8-9%	M } C2 } Free E }
b) Other	10-2%	M } C2 } Free E }
VII. Other	10-2%	M } C2 } Free E }
E. Aromatic polyamines :		
I. Phenylenediamines and diaminotoluenes, and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	8-9%	M } C2 } Free E }
II. Other	10-2%	M } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
29.23 SINGLE OR COMPLEX OXYGEN-FUNCTION AMINO-COMPOUNDS:		
A. Amino-alcohols and their ethers and esters:		
I. Ethanolamine and its salts	8-9%	M C2 } Free E
II. Other	10-2%	M C2 } Free E
B. Amino-naphthols and other amino-phenols; amino-arylethers; amino-arylesters:		
I. Anisidines, dianisidines, phenetidines and their salts	11-5%	M C2 } Free E
II. Other	10-2%	M C2 } Free E
C. Amino-aldehydes; amino-ketones; amino-quinones	10-2%	M C2 } Free E
D. Amino-acids:		
I. Lysine and its esters, and their salts	8-3%	M C2 } Free E
II. Sarcosine and its salts	9-6%	M C2 } Free E
III. Glutamic acid and its salts	15-2%	M C2 } Free E
IV. Glycine	8-9%	M C2 } Free E
V. Other	10-8%	M C2 } Free E
E. Amino-alcohol-phenols; amino-acid-phenols; other single or complex oxygen-function amino-compounds	10-8%	M C2 } Free E
29.24 QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPINS:		
A. Lecithins and other phosphoaminolipins	7%	M C2 } Free E
B. Other	10-8%	M C2 } Free E
29.25 CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID:		
A. Acyclic amides:		
I. Asparagine and its salts:		
a) Asparagine	8-9%	M C2 } Free E
b) Asparagine salts	10-8%	M C2 } Free E
II. Other	11-5%	M C2 } Free E

Tariff Heading	Rate of Duty	
	Full	Preferential
29.25—continued		
B. Cyclic amides :		
I. Ureines :		
a) 4-Ethoxyphenylurea (dulcin)	7.6%	M } Free C2 E }
b) Other	9.6%	M } Free C2 E }
II. Ureides :		
a) 5-Ethyl-5-phenylbarbituric acid (phenobarbital) and its salts	14%	M } Free C2 E }
b) 5,5-Diethylbarbituric acid (barbital) and its salts	12.1%	M } Free C2 E }
c) Other	10.8%	M } Free C2 E }
III. Other cyclic amides :		
a) Diethylaminoacet-2',6'-xylidide (lidocaine)	9.6%	M } Free C2 E }
b) Other	10.8%	M } Free C2 E }
29.26 CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING ORTHO-BENZOICSULPHIMIDE AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS (INCLUDING HEXAMETHYLENETETRAMINE AND TRIMETHYLENETRINITRAMINE) :		
A. Imides :		
I. ortho-Benzoicsulphimide (saccharin) and its salts	9.6%	M } Free C2 E }
II. Other	10.8%	M } Free C2 E }
B. Imines :		
I. Aldimines	11.5%	M } Free C2 E }
II. Other imines :		
a) Hexamethylenetetramine	11.5%	M } Free C2 E }
b) Trimethylenetrinitramine (hexogen)	7%	M } Free C2 E }
c) Other	10.8%	M } Free C2 E }
29.27 NITRILE-FUNCTION COMPOUNDS	12.1%	M } Free C2 E }
29.28 DIAZO-, AZO- AND AZOXY-COMPOUNDS	10.2%	M } Free C2 E }
29.29 ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	10.8%	M } Free C2 E }
29.30 COMPOUNDS WITH OTHER NITROGEN-FUNCTIONS	10.8%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
X. ORGANO-INORGANIC COMPOUNDS AND HETEROCYCLIC COMPOUNDS		
29.31 ORGANO-SULPHUR COMPOUNDS :		
A. Xanthates	8.9%	M } Free C2 } E }
B. Other	11.5%	M } Free C2 } E }
29.32 ORGANO-ARSENIC COMPOUNDS	10.8%	M } Free C2 } E }
29.33 ORGANO-MERCURY COMPOUNDS	10.8%	M } Free C2 } E }
29.34 OTHER ORGANO-INORGANIC COMPOUNDS :		
A. Tetraethyl-lead	12.8%	M } Free C2 } E }
B. Other	11.5%	M } Free C2 } E }
29.35 HETEROCYCLIC COMPOUNDS; NUCLEIC ACIDS:		
A. Furfuraldehyde (furfural, furfural) and benzofuran (coumarone)	8.9%	M } Free C2 } E }
B. Furfuryl and tetrahydrofurfuryl alcohols	10.8%	M } Free C2 } E }
C. Thiophen	8.9%	M } Free C2 } E }
D. Pyridine and its salts	6.4%	M } Free C2 } E }
E. Indole and betamethylindole (skatole) and their salts	7.6%	M } Free C2 } E }
F. Esters of pyridine-beta-carboxylic (nicotinic) acid ; diethylamide of nicotinic acid (nikethamide) and its salts	8.9%	M } Free C2 } E }
G. Quinoline and its salts	10.8%	M } Free C2 } E }
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)	8.3%	M } Free C2 } E }
II. Other	14%	M } Free C2 } E }
IJ. Nucleic acids and their salts	11.5%	M } Free C2 } E }
K. 3-Picoline	7.6%	M } Free C2 } E }
L. Di(benzothiazol-2-yl) disulphide ; mercaptobenzimidazole ; mercaptobenzothiazole and its salts	11.5%	M } Free C2 } E }
M. Santonin	6.4%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
29.35—continued		
N. Coumarin, methylcoumarin and ethylcoumarin	11.5%	M C2 } Free E
O. Phenolphthalein	11.5%	M C2 } Free E
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-di(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-azafluorene (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-di(isopropylamino)-1,3,5-triazine (propazine) ; 2-Ethylthio-10-[3-(4-methylpiperazin-1-yl)propyl]phenothiazine (thiethylperazine) ; Halogenated quinoline derivatives ; Quinoline-carboxylic acid derivatives	6.7%	M C2 } Free E
Q. Other	8.3%	M C2 } Free E
29.36 SULPHONAMIDES	8.9%	M C2 } Free E
29.37 SULTONES AND SULTAMS	10.8%	M C2 } Free E
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	5.6%	M C2 } Free E
B. Vitamins, unmixed, whether or not in aqueous solutions :		
I. Vitamins A	3.6%	M C2 } Free E
II. Vitamins B², B³, B⁵, B¹² and H	4.6%	M C2 } Free E
III. Vitamin B⁶	11.5%	M C2 } Free E

Tariff Heading	Rate of Duty	
	Full	Preferential
29.38 B.—continued		
IV. Vitamin C	7.6%	M } Free C2 } E }
V. Other vitamins	7.2%	M } Free C2 } E }
C. Natural concentrates of vitamins :		
I. Natural concentrates of vitamins A + D	4.4%	M } Free C2 } E }
II. Other	8.9%	M } Free C2 } E }
D. Intermixtures, whether or not in any solvent ; non-aqueous solutions of provitamins or vitamins	9.3%	M } Free C2 } E }
29.39 HORMONES, NATURAL OR REPRODUCED BY SYNTHESIS ; DERIVATIVES THEREOF, USED PRIMARILY AS HORMONES ; OTHER STEROIDS USED PRIMARILY AS HORMONES :		
A. Adrenaline	10.8%	M } Free C2 } E }
B. Insulin	10.2%	M } Free C2 } E }
C. Pituitary (anterior) and similar hormones :		
I. Gonadotrophic hormones	7%	M } Free C2 } E }
II. Other	9.6%	M } Free C2 } E }
D. Adrenal (cortex) hormones :		
I. Cortisone and hydrocortisone, and their acetates ; prednisone and prednisolone	7%	M } Free C2 } E }
II. Other	8.9%	M } Free C2 } E }
E. Other hormones and other steroids	8.9%	M } Free C2 } E }
29.40 Enzymes	8.3%	M } Free C2 } E }
XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
29.41 GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES :		
A. Digitalis glycosides	7.6%	M } Free C2 } E }
B. Glycyrrhizic acid and glycyrrhizates	7%	M } Free C2 } E }
C. Rutin and its derivatives	11.5%	M } Free C2 } E }
D. Other	8.9%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
29.42 VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES:		
A. Of the opium group:		
I. Thebaine and its salts	8.3%	M } Free C2 } E }
II. Other	10.8%	M } Free C2 } E }
B. Of cinchona:		
I. Quinine and quinine sulphate	5.7%	M } Free C2 } E }
II. Other	7.6%	M } Free C2 } E }
C. Other alkaloids:		
I. Caffeine and its salts	8.3%	M } Free C2 } E }
II. Cocaine and its salts		
a) Crude cocaine	Free	Free
b) Other	8.9%	M } Free C2 } E }
III. Emetine and its salts	6.4%	M } Free C2 } E }
IV. Ephedrine and their salts	10.2%	M } Free C2 } E }
V. Theobromine and its derivatives	6.4%	M } Free C2 } E }
VI. Theophylline and theophylline-diaminoethane (aminophyllin), and their salts	10.8%	M } Free C2 } E }
VII. Other	6.7%	M } Free C2 } E }
XIII. OTHER ORGANIC COMPOUNDS		
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:		
A. Rhamnose, raffinose and mannose	12%	M } Free C2 } E }
B. Other	16%	M } Free C2 } E } 6.4%
29.44 ANTIBIOTICS:		
A. Penicillins	13.4%	M } Free C2 } E }
B. Chloramphenicol	8.3%	M } Free C2 } E }
C. Other antibiotics	6.4%	M } Free C2 } E }
29.45 OTHER ORGANIC COMPOUNDS	12.8%	M } Free C2 } E }

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	Rate of Duty	
	Full	Preferential
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	6.4%	M } Free C2 } E }
II. Not powdered	5.1%	M } Free C2 } E }
B. Other	7%	M } Free C2 } E }
30.02 ANTISERA; MICROBIAL VACCINES, TOXINS, MICROBIAL CULTURES (INCLUDING FERMENTS BUT EXCLUDING YEASTS) AND SIMILAR PRODUCTS:		
A. Antisera and vaccines	7.6%	M } Free C2 } E }
B. Microbial cultures	10.8%	M } Free C2 } E }
C. Other	8.9%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
30.03 MEDICAMENTS (INCLUDING VETERINARY MEDICAMENTS):		
A. Not put up in forms or in packings of a kind sold by retail:		
I. Containing iodine or iodine compounds	16.2%	M } C2 } Free E }
II. Other:		
a) Containing penicillin, streptomycin or their derivatives:		
I. Containing penicillin or its derivatives	10.5%	M } C2 } Free E }
2. Other	8.9%	M } C2 } Free E }
b) Other	6.2%	M } C2 } Free E }
B. Put up in forms or in packings of a kind sold by retail:		
I. Containing iodine or iodine compounds	19%	M } C2 } Free E }
II. Other:		
a) Containing penicillin, streptomycin or their derivatives	14%	M } C2 } Free E }
b) Other	8.3%	M } C2 } Free E }
30.04 WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE, DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN RETAIL PACKINGS FOR MEDICAL OR SURGICAL PURPOSES, OTHER THAN GOODS SPECIFIED IN NOTE 3 TO THIS CHAPTER:		
A. Wadding	8.9%	M } C2 } Free E }
B. Other	12.1%	M } 3.2% C2 } 8.9% E } Free
30.05 OTHER PHARMACEUTICAL GOODS:		
A. First-aid boxes and kits	12.8%	M } 3.2% C1 } 9.6% C2 } Free E }
B. Other	9.6%	M } C2 } Free E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
31.01 GUANO AND OTHER NATURAL ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER, BUT NOT CHEMICALLY TREATED:		
A. Mixed fertilisers	£0.8000 per ton or 1.6% *	C1 } Free C2 } E }
B. Other	Free	Free
31.02 MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS:		
† A. Natural sodium nitrate	Free	Free
B. Urea containing more than 45% by weight of nitrogen on the dry anhydrous product	10.2%	M } Free C2 } E }

* Whichever is the less.

† Entry under this subheading is subject to conditions to be determined by the Insular Customs authorities.

Tariff Heading	Rate of Duty	
	Full	Preferential
31.02—continued		
C. Other :		
I. Calcium cyanamide ; calcium nitrate	6.4%	M } Free C2 } E }
II. Ammonium nitrate	8.9%	M } 2.5% C1 } 6.4% C2 } Free E }
III. Urea, whether or not mixed with chalk, gypsum or other inorganic non-fertilising substances or in an aqueous or ammonia solution	6.4%	M } Free C2 } E }
IV. Other	£0.6400 per ton or 3.8% * + 6.4%	M } £0.6400 per ton or 3.8% * C1 } 6.4% C2 } Free E }
31.03 MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC :		
A. Mentioned in Note 2(A) to this Chapter :		
I. Superphosphates	3.8%	M } Free C2 } E }
II. Other	Free	Free
B. Mentioned in Note 2(B) or (C) to this Chapter :		
I. Mentioned in Note 2(B)	£0.6400 per ton or 1.3% * + 1.9%	M } £0.6400 per ton or 1.3% * C1 } 1.9% C2 } Free E }
II. Mentioned in Note 2(C)		M } Free C2 } E }
31.04 MINERAL OR CHEMICAL FERTILISERS, POTASSIC :		
A. Mentioned in Note 3(A) to this Chapter	Free	Free
B. Mentioned in Note 3(B) to this Chapter	1.9%	M } Free C2 } E }
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 :		
A. Other fertilisers :		
I. Containing the three fertilising substances : nitrogen, phosphorus and potassium :		
a) Fertilisers consisting solely of two or more potassic fertilising salts	5.2%	M } Free C2 } E }
b) Other	£0.8000 per ton or 2.5% * + 5.2%	M } £0.8000 per ton or 2.5% * C1 } 5.2% C2 } Free E }
II. Containing the two fertilising substances : nitrogen and phosphorus :		
a) Monoammonium and diammonium orthophosphates and mixtures thereof :		
I. Diammonium orthophosphate (diammonium hydrogen orthophosphate) containing less than 6mg of arsenic per kg	£0.8000 per ton or 1.8% * + 5.2%	M } £0.8000 per ton or 1.8% * C1 } 5.2% C2 } Free E }

* Whichever is the less

Tariff Heading	Rate of Duty	
	Full	Preferential
31.05 A. II. a)—continued		
2. Other	£0-8000 per ton or 2.5% * + 5.2%	M £0-8000 per ton or 2.5% * C1 5.2% C2 } Free E }
b) Containing phosphates and nitrates	£0-8000 per ton or 2.5% * + 5.2%	M £0-8000 per ton or 2.5% * C1 5.2% C2 } Free E }
c) Other :		
1) With a nitrogen content exceeding 10% by weight	£0-8000 per ton or 2.5% * + 6.4%	M £0-8000 per ton or 2.5% * C1 6.4% C2 } Free E }
2) Other	£0-8000 per ton or 2.5% * + 3.8%	M £0-8000 per ton or 2.5% * C1 3.8% C2 } Free E }
III. Containing the two fertilising-substances : nitrogen and potassium :		
† 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	Free	Free
b) Other		
1) With a nitrogen content exceeding 10% by weight:		
aa) Fertilisers consisting solely of two or more potassic fertilising salts or of natural potassium nitrate and natural sodium nitrate	6.4%	M } Free C2 E }
bb) Other	£0-8000 per ton or 2.5% * + 6.4%	M £0-8000 per ton or 2.5% * C1 6.4% C2 } Free E }
2) Other :		
aa) Fertilisers consisting solely of two or more potassic fertilising salts or of natural potassium nitrate and natural sodium nitrate	3.8%	M } Free C2 E }
bb) Other	£0-8000 per ton or 2.5% * + 3.8%	M £0-8000 per ton or 2.5% * C1 3.8% C2 } Free E }
IV. Other :		
a) With a nitrogen content exceeding 10% by weight	£0-8000 per ton or 2.5% * + 6.4%	M £0-8000 per ton or 2.5% * C1 6.4% C2 } Free E }
b) Other :		
1) Fertilisers consisting solely of two or more potassic fertilising salts	2.5%	M } Free C2 E }
2) Other	£0-8000 per ton or 2.5% * + 2.5%	M £0-8000 per ton or 2.5% * C1 2.5% C2 } Free E }
B. Goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10kg	The "M" rate applicable to the products when not in tablets, lozenges and similar prepared forms or when in packings of a gross weight exceeding 10kg + 7%	The "M" rate applicable to the products when not in tablets, lozenges and similar prepared forms or when in packings of a gross weight exceeding 10kg 7% C1 } Free C2 E }

* Whichever is the less.

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 tannin 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	Rate of Duty	
	Full	Preferential
32.01 TANNING EXTRACTS OF VEGETABLE ORIGIN :		
A. Of wattle (mimosa)	2.4%	M } Free C2 } E }
B. Of quebracho	Free	Free
C. Of sumach, of vallonina, of oak or of chestnut	7.2%	M } Free C2 } E }
D. Other	6.4%	M } Free C2 } E }
32.02 TANNINS (TANNIC ACIDS), INCLUDING WATER-EXTRACTED GALL-NUT TANNIN, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	6.4%	M } Free C2 } E }
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)	6.4%	M } Free C2 } E }
32.04 COLOURING MATTER OF VEGETABLE ORIGIN (INCLUDING DYEWOOD EXTRACT AND OTHER VEGETABLE DYEING EXTRACTS, BUT EXCLUDING INDIGO) OR OF ANIMAL ORIGIN :		
A. Colouring matter of vegetable origin :		
I. Black cutch (acacia catechu)	Free	Free
II. Extracts of Persian berries and of madder ; woad	3.8%	M } Free C2 } E }
III. Litmus	1.9%	M } Free C2 } E }
IV. Other	4.4%	M } Free C2 } E }
B. Colouring matter of animal origin	6.4%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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:		
A. Synthetic organic dyestuffs	8%	M } Free C2 } E }
B. Preparations mentioned in Note 3 to this Chapter	11-2%	M } Free C2 } E }
C. Synthetic organic products of a kind used as lumino-phores	13-4%	M } Free C2 } E }
D. Products of the kind known as optical bleaching agents, substantive to the fibre	7-6%	M } Free C2 } E }
E. Natural indigo	6-7%	M } Free C2 } E }
32.06 COLOUR LAKES	11-2%	M } Free C2 } E }
32.07 OTHER COLOURING MATTER; INORGANIC PRODUCTS OF A KIND USED AS LUMINO-PHORES:		
A. Other colouring matter:		
I. Mineral blacks, not elsewhere specified or included	5-7%	M } Free C2 } E }
II. Soluble vandyke (brown) and similar products	5-7%	M } Free C2 } E }
III. Pigments with a basis of zinc sulphide (lithopone and the like)	7-6%	M } Free C2 } E }
IV. Pigments with a basis of titanium oxide	7-6%	M } Free C2 } E }
V. Pigments with a basis of lead, barium, zinc or strontium chromates:		
a) Molybdenum red	7%	M } Free C2 } E }
b) Other	10-8%	M } Free C2 } E }
VI. Other:		
a) Magnetite	Free	Free
b) Other	8-9%	M } Free C2 } E }
B. Preparations mentioned in Note 3 to this Chapter	10-2%	M } Free C2 } E }
C. Inorganic products of a kind used as luminophores	6-4%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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:		
A. Prepared pigments, prepared opacifiers and prepared colours	9.6%	M C2 E } Free
B. Vitrifiable enamels and glazes	8.3%	M C2 E } Free
C. Liquid lustres and similar products; engobes (slips)	6.4%	M C2 E } Free
D. Glass frit and other glass, in the form of powder, granules or flakes	3.8%	M C2 E } Free
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:		
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:		
a) Containing 5% or more by weight of guanine	10.2%	M C2 E } Free
b) Other	12.8%	M C1 C2 E } 2.5% 10.2% Free
II. Other:		
a) Varnishes, lacquers, paints and enamels:		
1. Solutions of alkyd resins (whether modified or not)	11.1%	M C1 C2 E } 1.5% 9.6% Free
2. Other	12%	M C1 C2 E } 2.1% 9.6% Free
b) Distempers	12%	M C1 C2 E } 2.5% 9.6% Free
c) Other	9.6%	M C2 E } Free
B. Stamping foils	8.9%	M C2 E } Free
C. Dyes or other colouring matter in forms or packings of a kind sold by retail	10.2%	M C2 E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
32.10 ARTISTS' 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	14.4%	M 3.2% CI 11.5% C2 } E } Free
32.11 PREPARED DRIERS	8.9%	M } C2 } Free E }
32.12 GLAZIERS' PUTTY; GRAFTING PUTTY; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS; STOPPING, SEALING AND SIMILAR MASTICS, INCLUDING RESIN MASTICS AND CEMENTS	5.7%	M } C2 } Free E }
32.13 WRITING INK, PRINTING INK AND OTHER INKS:		
A. Writing or drawing ink:		
I. Writing ink	12.8%	M 3.2% CI 9.6% C2 } E } Free
II. Drawing ink	12.8%	M 2.4% CI 9.6% C2 } E } Free
B. Printing ink	11.2%	M 2.1% CI 8.9% C2 } E } Free
C. Other inks	13.4%	M 3.2% CI 10.2% C2 } E } Free

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS AND TOILET PREPARATIONS

NOTES

- I. 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	Rate of Duty	
	Full	Préférentiel
33.01 ESSENTIAL OILS (TERPENELESS OR NOT); CONCRETES AND ABSOLUTES; RESINOIDS:		
A. Essential oils, not terpeneless:		
I. Of citrus fruit		
II. Other:		
a) Geranium, clove, niaouli and ylang-ylang oils	8-8%	M } Free C2 } E }
b) Other	2-5%	M } Free C2 } E }
B. Essential oils, terpeneless:		
I. Of citrus fruit	9-6%	M } Free C2 } E }
II. Other	5-1%	M } Free C2 } E }
C. Resinoids	4-4%	M } Free C2 } E }
33.02 TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS	5-1%	M } Free C2 } E }
33.03 CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, OR IN WAXES OR THE LIKE, OBTAINED BY COLD ABSORPTION OR BY MACERATION	5-7%	M } Free C2 } E }
33.04 MIXTURES OF TWO OR MORE ODORIFEROUS SUBSTANCES (NATURAL OR ARTIFICIAL) AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN THE PERFUMERY, FOOD, DRINK OR OTHER INDUSTRIES	6-4%	M } Free C2 } E }
33.05 AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS, INCLUDING SUCH PRODUCTS, SUITABLE FOR MEDICINAL USES	7-6%	M } Free C2 } E }
33.06 PERFUMERY, COSMETICS AND TOILET PREPARATIONS:		
A. Shaving creams	12-8%	M } 2-4% C1 } 10-2% C2 } Free E }
B. Other:		
I. Perfumed spirits	8-9%	M } Free C2 } E }
II. Bath salts and essences	12-4%	M } 3-5% C1 } 8-9% C2 } Free E }
III. Dental plate fixative preparations	8-9%	M } Free C2 } E }
IV. Other	11-2%	M } 2-4% C1 } 8-9% C2 } Free E }

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:
 - (a) Separate chemically defined compounds; or
 - (b) Dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (heading No. 33.06).
 2. For the purposes of heading No. 34.01, the expression "soap" is to be taken to apply only to soap soluble in water. Soap and the other products falling within heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if 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:
 - (A) Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes;
 - (B) Mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and
 - (C) Mixtures of waxy consistency, not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.
- The heading is to be taken not to apply to:
- (a) Waxes falling within heading No. 27.13; or
 - (b) Separate animal waxes and separate vegetable waxes, merely coloured.

Tariff Heading	Rate of Duty	
	Full	Preferential
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:		
A. For shaving:		
I. In which the soap content predominates by weight	12%	M 2.6% CI 9.6% C2 } E } Free
II. Other	9.6%	M } C2 } Free E }
B. For toilet use:		
I. In which the soap content predominates by weight	13.1%	M 3.5% CI 9.6% C2 } E } Free
II. Other	9.6%	M } C2 } Free E }
C. Other:		
I. Soap flakes; soft soap	12%	M 2.6% CI 9.6% C2 } E } Free
II. Blocks, bars, tablets or similar forms, not containing abrasive materials	9.6%	M } C2 } Free E }
III. Other:		
a) In which the soap content predominates by weight	12.8%	M 3.2% CI 9.6% C2 } E } Free
b) Other	9.6%	M } C2 } Free E }
34.02 ORGANIC SURFACE-ACTIVE AGENTS; SURFACE-ACTIVE PREPARATIONS AND WASHING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP	9.6%	M } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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	5-1%	M C2 E } Free
B. Other	5-1%	M C2 E } Free
34.04 ARTIFICIAL WAXES (INCLUDING WATER-SOLUBLE WAXES); PREPARED WAXES, NOT EMULSIFIED OR CONTAINING SOLVENTS	6-4%	M C2 E } Free
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	7-6%	M C2 E } Free
34.06 CANDLES, TAPERS, NIGHT-LIGHTS AND THE LIKE	13-4%	M 3-2% CI 10-2% C2 E } Free
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:		
A. Modelling pastes put up for children's amusement	11-8%	M 3-5% CI 8-3% C2 E } Free
B. Other	8-3%	M C2 E } Free

ALBUMINOIDAL SUBSTANCES; GLUES

NOTES

- I. This Chapter does not cover:
- Protein substances put up as medicaments (heading No. 30.03); or
 - 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	Rate of Duty		Additional Charge
	Full	Preferential	
35.01 CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES:			
A. Casein:			
* I. For the manufacture of regenerated textile fibres	16%	Free	—
* II. For industrial uses other than the manufacture of food-stuffs or fodder	4%	M C2 } Free	—
III. Other	12%	M C2 } Free	—
B. Casein glues	10-4%	M C2 } Free	—
C. Other	8%	M C2 } Free E 6-4%	—
35.02 ALBUMINS, ALBUMINATES AND OTHER ALBUMIN DERIVATIVES:			
A. Albumins:			
† I. Unfit, or to be rendered unfit, for human consumption	Free	Free	—
II. Other:			
a) Ovalbumin and lactalbumin:			
1. Dried (for example, in sheets, scales, flakes, powder)	Free	Free	—
2. Other	Free	Free	—
b) Other	8%	M C2 } Free E	—
B. Albuminates and other albumin derivatives	9-6%	M C2 } Free E	—
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:			
A. Isinglass	6-4%	M C2 } Free E	—
B. Other:			
I. Gelatin derivatives	9-6%	M C2 } Free E	—
II. Gelatin and glue	12-8%	M C1 } 3-2% C2 } 9-6% E } Free	—

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

† "E" rate of 2-4%, applicable to all EFTA countries but not to Denmark, for the following:—Casein with a water content of less than 50% by weight.

‡ 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.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
35.04 PEPTONES AND OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES; HIDE POWDER, WHETHER OR NOT CHROMED	6.4%	M } C2 } Free E }	—
35.05 DEXTRINS AND DEXTRIN GLUES; SOLUBLE OR ROASTED STARCHES; STARCH GLUES:			
A. Dextrins; soluble or roasted starches	11.2%	M } C2 } Free E }	\$ VC
B. Glues made from dextrin or from starch, containing by weight of those materials:			
I. Less than 25%	10.4%	M } C2 } Free E }	\$VC (max: 4%)
II. 25% or more but less than 55%	10.4%	M } C2 } Free E }	\$VC (max: 14.4%)
III. 55% or more but less than 80%	10.4%	M } C2 } Free E }	\$VC (max: 14.4%)
IV. 80% or more	10.4%	M } C2 } Free E }	\$VC (max: 14.4%)
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:			
A. Prepared glues not elsewhere specified or included:			
I. Vegetable glues:			
a) Obtained from natural gums:			
1. Containing natural or synthetic rubber or containing synthetic resins (including silicones)	8.8%	M } 2% CI } 7% C2 } Free E }	—
2. Other	10.2%	M } 3.2% CI } 7% C2 } Free E }	—
b) Other:			
1. Containing natural or synthetic rubber or containing synthetic resins (including silicones)	14.1%	M } 2% CI } 12.1% C2 } Free E }	—
2. Other	15.2%	M } 3.2% CI } 12.1% C2 } Free E }	—
II. Other glues:			
a) Containing natural or synthetic rubber or containing synthetic resins (including silicones)	12.2%	M } 2% CI } 10.2% C2 } Free E }	—
b) Other	13.4%	M } 3.2% CI } 10.2% C2 } Free E }	—

§ VC—Variable charge.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
35.06—continued			
B. Products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg:			
I. Stationery pastes and mucilages	14-7%	M 2-6% CI 12-1% C2 } Free E }	—
II. Other	15-2%	M 3-2% CI 12-1% C2 } Free E }	—

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 300cm³; and
 - (c) Resin torches, firelighters and the like.

Tariff Heading	Rate of Duty	
	Full	Preferential
36.01 PROPELLENT POWDERS :		
A. Black powder (gun powder)	5.1%	M } C2 } Free E }
B. Other	7%	M } C2 } Free E }
36.02 PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS	10.2%	M } C2 } Free E }
36.03 MINING, BLASTING AND SAFETY FUSES	7.6%	M } C2 } Free E }
36.04 PERCUSSION AND DETONATING CAPS; IGNITERS; DETONATORS	15.3%	M } C2 } Free E }
36.05 PYROTECHNIC ARTICLES (FOR EXAMPLE, FIREWORKS, RAILWAY FOG SIGNALS, AMORCES, RAIN ROCKETS) :		
A. Amorces in strips or rolls for lighters, miners' lamps and the like	8.3%	M } C2 } Free E }
B. Other	8.9%	M } C2 } Free E }
36.06 MATCHES (EXCLUDING BENGAL MATCHES)	8.9% †	M } C2 } Free † E }
36.07 FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS	7.6%	M } C2 } Free E }
36.08 OTHER COMBUSTIBLE PREPARATIONS AND PRODUCTS	12.1%	M } C2 } Free E }

† 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, 1975) :

- (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.1.) 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	Rate of Duty	
	Full	Preferential
37.01 PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR CLOTH	14%	M 3-2% CI 10-8% C2 } Free E }
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 :		
a) Of a length of 3-6576m or more	10-2%	M 3-2% CI 10-2% C2 } Free E }
b) Of a length less than 3-6576m	13-4%	M 3-2% CI 10-2% C2 } Free E }
II. Other :		
a) Of a length of 3-6576m or more	6-4%	M } Free C2 } E }
b) Of a length less than 3-6576m	9-6%	M 3-2% CI 6-4% C2 } Free E }
B. Of a width of more than 35mm :		
I. Of a length of 3-6576m or more	10-2%	M } Free C2 } E }
II. Of a length less than 3-6576m	13-4%	M 3-2% CI 10-2% C2 } Free E }
37.03 SENSITISED PAPER, PAPERBOARD AND CLOTH, UNEXPOSED OR EXPOSED BUT NOT DEVELOPED	14-4%	M 3-2% CI 11-5% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
37.04 SENSITISED PLATES AND FILM, EXPOSED BUT NOT DEVELOPED, NEGATIVE OR POSITIVE :		
A. Cinematograph film :		
I. Negatives ; intermediate positives	Free	Free
II. Other positives	1.21UA* per 100m	M } Free C2 } E }
B. Other	Free	Free
37.05 PLATES, UNPERFORATED FILM AND PERFORATED FILM (OTHER THAN CINEMATOGRAPH FILM), EXPOSED AND DEVELOPED, NEGATIVE OR POSITIVE :		
A. Microfilm	3.2%	M } Free C2 } E }
B. Other	6.4%	M } Free C2 } E }
37.06 CINEMATOGRAPH FILM, EXPOSED AND DEVELOPED, CONSISTING ONLY OF SOUND TRACK, NEGATIVE OR POSITIVE	Free	Free
37.07 OTHER CINEMATOGRAPH FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK, NEGATIVE OR POSITIVE :		
A. Negatives ; intermediate positives	Free	Free
B. Other positives :		
I. Newsreels	1.25UA* per 100m	M } Free C2 } E }
II. Other, of a width of :		
a) Less than 10mm	0.25UA* per 100m	M } Free C2 } E }
b) 10mm or more, but less than 34mm	2.24UA* per 100m	M } Free C2 } E }
c) 34mm or more, but less than 54mm	2.56UA* per 100m	M } Free C2 } E }
d) 54mm or more	3.20UA* per 100m	M } Free C2 } E }
37.08 CHEMICAL PRODUCTS AND FLASH LIGHT MATERIALS, OF A KIND AND IN A FORM SUITABLE FOR USE IN PHOTOGRAPHY	7.6%	M } Free C2 } E }

* See page III

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, 4th class, distilled and rectified ;
- (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	Rate of Duty	
	Full	Preferential
38.01 ARTIFICIAL GRAPHITE ; COLLOIDAL GRAPHITE, OTHER THAN SUSPENSIONS IN OIL :		
A. Artificial graphite :		
I. In immediate packings of a net capacity of 1kg or less	5.1%	M } Free C2 } E }
II. Other	3.6%	M } Free C2 } E }
B. Natural or artificial colloidal graphite	4.4%	M } Free C2 } E }
38.02 ANIMAL BLACK (FOR EXAMPLE, BONE BLACK AND IVORY BLACK), INCLUDING SPENT ANIMAL BLACK	4.4%	M } Free C2 } E }
38.03 ACTIVATED CARBON (DECOLOURISING, DEPOLARISING OR ADSORBENT) ; ACTIVATED DIATOMITE, ACTIVATED CLAY, ACTIVATED BAUXITE AND OTHER ACTIVATED NATURAL MINERAL PRODUCTS :		
A. Activated carbon	8.3%	M } Free C2 } E }
B. Other	7%	M } Free C2 } E }
38.04 AMMONIACAL GAS LIQUORS AND SPENT OXIDE PRODUCED IN COAL GAS PURIFICATION	2.5%	M } Free C2 } E }
38.05 TALL OIL :		
A. Crude	Free	Free
B. Other	4.4%	M } Free C2 } E }
38.06 CONCENTRATED SULPHITE LYE	5.7%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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. Spirits of turpentine	3.2%	M } Free C2 } E }
B. Sulphate turpentine; crude dipentene	3.2%	M } Free C2 } E }
C. Other	3.8%	M } Free C2 } E }
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 "brais resineux"	4%	M } Free C2 } E }
B. Rosin spirits and rosin oil	3.8%	M } Free C2 } E }
C. Other	5.1%	M } Free C2 } E }
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	1.9%	M } Free C2 } E }
B. Wood naphtha	10.2%	M } Free C2 } E }
C. Other	5.1%	M } Free C2 } E }
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	5.1%	M } Free C2 } E }
38.11 DISINFECTANTS, INSECTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING 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	5.7%	M } Free C2 } E }
B. Preparations based on copper compounds	5.1%	M } Free C2 } E }
C. Other	7.6%	M } Free C2 } E }

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
38.12 PREPARED GLAZINGS, PREPARED DRESSINGS AND PREPARED MORDANTS, OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES:			
A. Prepared glazings and prepared dressings:			
I. With a basis of amylaceous substances, containing by weight of those substances:			
a) Less than 55%	10-4%	M } Free C2 } Free E }	*VC (max: 5-6%) *VC (max: 16%)
b) 55% or more but less than 70%	10-4%	M } Free C2 } Free E }	*VC (max: 5-6%) *VC (max: 16%)
c) 70% or more but less than 83%	10-4%	M } Free C2 } Free E }	*VC (max: 5-6%) *VC (max: 16%)
d) 83% or more	10-4%	M } Free C2 } Free E }	*VC (max: 5-6%) *VC (max: 16%)
II. Other	7%	M } Free C2 } Free E }	—
B. Prepared mordants	8-9%	M } Free C2 } Free E }	—
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:			
A. Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	8-9%	M } Free C2 } Free E }	—
B. Preparations of a kind used as cores or coatings for welding electrodes and rods	4-4%	M } Free C2 } Free E }	—
C. Other	5-7%	M } Free C2 } Free E }	—
38.14 ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND SIMILAR PREPARED ADDITIVES FOR MINERAL OILS:			
A. Anti-knock preparations based on tetraethyl-lead ("ethyl fluid")	10-4%	M } Free C2 } Free E }	—
B. Other:			
I. For lubricants:			
a) Containing petroleum oils or oils obtained from bituminous minerals	6-4%	M } Free C2 } Free E }	—
b) Other	7-2%	M } Free C2 } Free E }	—

* VC—variable charge.

Tariff Heading	Rate of Duty	
	Full	Preferential
38.14 B.—continued		
II. Anti-knock preparations based on tetramethyl-lead, on ethylmethyl-lead or on mixtures of tetraethyl-lead and tetramethyl-lead	7.2%	M } C2 } Free E }
III. Other	7.2%	M } C2 } Free E }
38.15 PREPARED RUBBER ACCELERATORS	8.3%	M } C2 } Free E }
38.16 PREPARED CULTURE MEDIA FOR DEVELOPMENT OF MICRO-ORGANISMS	5.7%	M } C2 } Free E }
38.17 PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	9.6%	M } C2 } Free E }
38.18 COMPOSITE SOLVENTS AND THINNERS FOR VARNISHES AND SIMILAR PRODUCTS	8.9%	M } C2 } Free E }
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	4.4%	M } C2 } Free E }
B. Naphthenic acids	3.2%	M } C2 } Free E }
C. Water-insoluble salts of naphthenic acids; esters of naphthenic acids	6.4%	M } C2 } Free E }
D. Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolumines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	7%	M } C2 } Free E }
E. Mixed alkylbenzenes and mixed alkyl-naphthalenes	8.3%	M } C2 } Free E }
F. Ion exchangers:		
I. Based on sulphonated carbon, or of natural mineral substances	5.7%	M } C2 } Free E }
II. Other	8.9%	M } C2 } Free E }
G. Catalysts	8.9%	M } C2 } Free E }
H. Getters for vacuum tubes	7.6%	M } C2 } Free E }
IJ. Non-agglomerated mixtures of metal carbides	6.4%	M } C2 } Free E }
K. Refractory cements, mortars and similar compositions	2.5%	M } C2 } Free E }
L. Alkaline iron oxide for the purification of gas	5.7%	M } C2 } Free E }
M. Carbonaceous pastes for electrodes	6.4%	M } C2 } Free E }

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
38.19—continued			
N. Accumulator compounds based on cadmium oxide or nickel hydroxide	9.6%	M } Free C2 } E }	—
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	3.8%	M } Free C2 } E }	—
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	10.2%	M } Free C2 } E }	—
Q. Foundry core binders based on synthetic resins	10.2%	M } Free C2 } 6.4% E }	—
R. Anti-rust preparations containing amines as active elements	10.2%	M } Free C2 } E }	—
S. Chemical elements referred to in Note 2 (g) to this Chapter	7.2%	M } Free C2 } E }	—
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	9.6%	M } Free C2 } E }	*VC
b) Other	7.2%	M } Free C2 } E }	*VC
II. Other :			
a) Containing 2% or less by weight of mannitol, calculated on the sorbitol content	9.6%	M } Free C2 } E }	*VC
b) Other	7.2%	M } Free C2 } E }	*VC
U. Other	11.5%	M } Free C2 } E }	—

*VC=variable charge.

† "E" rate of 6.4%, applicable to all EFTA countries but not to Denmark, for the following:—Products of sorbitol cracking.

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. I. is to be taken to include polyethylene slightly modified by small quantities of other olefins.

Tariff Heading	Rate of Duty	
	Full	Preferential
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) :		
A. Ion exchangers	9.6%	M C2 E } Free
B. Adhesive strips of a width not exceeding 10cm, the coating of which consists of unvulcanised natural or synthetic rubber	8.3%	M C2 E } Free
C. Other :		
I. Phenoplasts :		
a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	9.6%	M C2 E } Free
b) In other forms	10.2%	M C2 E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
39.01 C.—continued		
II. Aminoplasts :		
a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	9.6%	M } Free C2 } E }
b) In other forms	10.8%	M } Free C2 } E }
III. Alkyds and other polyesters	12.8%	M } Free C2 } E }
IV. Polyamides	12.8%	M } Free C2 } E }
V. Polyurethanes	14%	M } Free C2 } E }
VI. Silicones	14%	M } Free C2 } E }
VII. Other	11.5%	M } Free C2 } E }
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) :		
A. Ion exchangers	11.5%	M } Free C2 } E }
B. Adhesive strips of a width not exceeding 10cm, the coating of which consists of unvulcanised natural or synthetic rubber :		
I. Suitable for use with embossing devices of subheading No. 98.07 B.	10.4%	M } 2% C2 } 8.3% E } Free
II. Other	11.2%	M } 2.9% C2 } 8.3% E } Free
C. Other :		
I. Polyethylene :		
a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	12.8%	M } Free C2 } E }
b) In other forms	14.7%	M } Free C2 } E }
II. Polytetrahaloethylenes	11.5%	M } Free C2 } E }
III. Polysulphophalethylenes	14.7%	M } Free C2 } E }
IV. Polypropylene	14.7%	M } Free C2 } E }
V. Polyisobutylene	14.7%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
39.02 C.—continued		
VI. Polystyrene and copolymers of styrene :		
a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	12.8%	M } C2 } Free E }
b) In other forms	14.7%	M } C2 } Free E }
VII. Polyvinyl chloride :		
a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	12.8%	M } C2 } Free E }
b) In other forms	14.7%	M } C2 } Free E }
VIII. Polyvinylidene chloride; copolymers of vinylidene chloride with vinyl chloride	12.1%	M } C2 } Free E }
IX. Polyvinyl acetate	9.6%	M } C2 } Free E }
X. Copolymers of vinyl chloride with vinyl acetate	13.4%	M } C2 } Free E }
XI. Polyvinyl alcohols, acetals and ethers	10.8%	M } C2 } Free E }
XII. Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers	13.4%	M } C2 } Free E }
XIII. Coumarone resins, indene resins and coumarone-indene resins	9.6%	M } C2 } Free E }
XIV. Other polymerisation or copolymerisation products		
a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	13.4%	M } C2 } Free E }
b) In other forms	14.7%	M } C2 } Free E }
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, COLLOIDS, CELLULOID); VULCANISED FIBRE :		
A. Adhesive strips of a width not exceeding 10cm, the coating of which consists of unvulcanised natural or synthetic rubber	11.2%	M } 2.9% C1 } 8.3% C2 } Free E }
B. Other :		
I. Regenerated cellulose :		
a) Expanded, foam or sponge	14%	M } C2 } Free E }
b) Other :		
1. Sheets, film or strip, coiled or not, of a thickness of less than 0.75mm :		
aa) Transparent wrapping	17.2%	M } 2.5% C1 } 14.7% C2 } Free E }
bb) Other	14.7%	M } C2 } Free E }
2. Other	9.6%	M } C2 } Free E }

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.

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/m²; or
 - (ii) Weighing more than 1,500g/m² 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);

- (b) Thioplasts (TM); and

- (c) Natural rubber, modified by grafting or mixing with artificial plastic material, de-polymerised natural rubber, and mixtures of unsaturated synthetic substances with saturated synthetic high polymers, provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5. Headings Nos. 40.01 and 40.02 are to be taken not to apply to:

- (a) Natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance; however, latex merely stabilised or concentrated, and thermo-sensitive and electro-positive latex are to be classified in heading No. 40.01 or 40.02 as the case may be;
- (b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation; or
- (c) Mixtures of any of the products specified in Note 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.

Tariff Heading	Rate of Duty	
	Full	Preferential
39.03 B. IV. b)—continued		
4. Other :		
aa) Waste and scrap	7%	M C2 } Free E
bb) Other	8-9%	M C2 } Free E
V. Cellulose ethers and other chemical derivatives of cellulose :		
a) Not plasticised :		
1. Ethylcellulose	9-6%	M C2 } Free E
2. Other	12-1%	M C2 } Free E
b) Plasticised :		
1. Waste and scrap	10-2%	M C2 } Free E
2. Other :		
aa) Ethylcellulose	10-2%	M C2 } Free E
bb) Other :		
11. Transparent wrapping	15-3%	M 2-5% C1 12-8% C2 } Free E
22. Other	12-8%	M C2 } Free E
VI. Vulcanised fibre	8-8%	M 2% C1 7% C2 } Free E
39.04 HARDENED PROTEINS (FOR EXAMPLE, HARDENED CASEIN AND HARDENED GELATIN)	6-4%	M C2 } Free E
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) :		
A. Run-gums	7%	M C2 } Free E
B. Other	8-9%	M C2 } Free E
39.06 OTHER HIGH POLYMERS, ARTIFICIAL RESINS AND ARTIFICIAL PLASTIC MATERIALS, INCLUDING ALGINIC ACID, ITS SALTS AND ESTERS; LINOXYN :		
A. Alginic acid and its salts and esters	5-7%	M C2 } Free E
B. Other	12-8%	M C2 } Free E

† "E" rate (nil) for Linoxyn and 4-8% for Dextran, from all EFTA countries but not from Denmark.

Tariff Heading	Rate of Duty	
	Full	Preferential
39.07 ARTICLES OF MATERIALS OF THE KINDS DESCRIBED IN HEADINGS NOS. 39.01 TO 39.06 :		
A. Of regenerated cellulose :		
I. Objects of personal adornment	18.4%	M 3.5% CI 14.7% C2 } Free E }
II. Articles of apparel and clothing accessories	18.4%	M 3.2% CI 14.7% C2 } Free E }
III. Other	16.7%	M 2% CI 14.7% C2 } Free E }
B. Of vulcanised fibre :		
I. Objects of personal adornment	13.1%	M 3.5% CI 9.6% C2 } Free E }
II. Articles of apparel and clothing accessories	12.8%	M 3.2% CI 9.6% C2 } Free E }
III. Lighting appliances and fittings	12.8%	M 3.2% CI 9.6% C2 } Free E }
IV. Bobbins, cones, cops, cores, spools and similar supports, of a kind used on textile machinery	12.8%	M 3.2% CI 9.6% C2 } Free E }
V. Beads and bead trimmings :		
a) Beads of a size and shape adapted for use in jewellery or imitation jewellery, not mounted, set or strung	9.6%	M } Free CI } C2 } E }
b) Other	12%	M 2.4% CI 9.6% C2 } Free E }
VI. Other	11.6%	M 2% CI 9.6% C2 } Free E }
C. Of hardened proteins :		
I. Objects of personal adornment	12.4%	M 3.5% CI 8.9% C2 } Free E }
II. Articles of apparel and clothing accessories	12.1%	M 3.2% CI 8.9% C2 } Free E }
III. Beads and bead trimmings :		
a) Beads of a size and shape adapted for use in jewellery or imitation jewellery, not mounted, set or strung	8.9%	M } Free C2 } E }
b) Other	11.2%	M 2.4% CI 8.9% C2 } Free E }
IV. Other	11.2%	M 2% CI 8.9% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
40.09 PIPING AND TUBING, OF UNHARDENED VULCANISED RUBBER	6.6%	M 1% CI 5.6% C2 } Free E }
40.10 TRANSMISSION, CONVEYOR OR ELEVATOR BELTS OR BELTING, OF VULCANISED RUBBER:		
A. Containing more than 5% by weight of man-made fibres	11.5%	M 3.5% CI 8% C2 } Free E }
B. Other	9.5%	M 1.5% CI 8% C2 } Free E }
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:		
I. Suitable for motor vehicles	8.4%	M 2.4% CI 7.5% C2 } Free E }
II. Other	8.4%	M 2.4% CI 6% C2 } Free E }
B. Other:		
I. Suitable for motor vehicles	9.6%	M 2.4% CI 9% C2 } Free E }
II. Other	9.6%	M 2.4% CI 7.2% C2 } Free E }
40.12 HYGIENIC AND PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF UNHARDENED VULCANISED RUBBER, WITH OR WITHOUT FITTINGS OF HARDENED RUBBER	10%	M 2% CI 8% C2 } Free E }
40.13 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES), FOR ALL PURPOSES, OF UNHARDENED VULCANISED RUBBER:		
A. Gloves, including mittens	8.8%	M 2.4% CI 6.4% C2 } Free E }
B. Articles of apparel and clothing accessories	10.4%	M 2.4% CI 8% C2 } Free E }
40.14 OTHER ARTICLES OF UNHARDENED VULCANISED RUBBER:		
A. Of expanded, foam or sponge rubber	8.4%	M 2% CI 6.4% C2 } Free E }
B. Other:		
I. Articles of stationery of the following types, viz. bands and erasers	6.3%	M 1.5% CI 4.8% C2 } Free E }
II. Other	6.8%	M 2% CI 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
39.03 B. I.—continued		
c) Waste and scrap	8.3%	M } C2 } Free E }
II. Cellulose nitrates :		
a) Not plasticised :		
1. Collodions and celloidin	12.8%	M } C2 } Free E }
2. Other	7.6%	M } C2 } Free E }
b) Plasticised :		
1. With camphor or otherwise (for example, celluloid) :		
aa) Film in rolls or in strips, for cinematography or photography	9.6%	M } C2 } Free E }
bb) Other	10.8%	M } C2 } Free E }
2. Waste and scrap	8.9%	M } C2 } Free E }
III. Cellulose acetates :		
a) Not plasticised	12.1%	M } C2 } Free E }
b) Plasticised :		
1. Products known as moulding powders	9.6%	M } C2 } Free E }
2. Film in rolls or in strips, for cinematography or photography	8.3%	M } C2 } Free E }
3. Sheets, film or strip, coiled or not, of a thickness of less than 0.75mm :		
aa) Transparent wrapping	14.6%	M } 2.5% C2 } 12.1% E } Free
bb) Other	12.1%	M } C2 } Free E }
4. Other :		
aa) Waste and scrap	8.9%	M } C2 } Free E }
bb) Other	10.8%	M } C2 } Free E }
IV. Other cellulose esters :		
a) Not plasticised	8.9%	M } C2 } Free E }
b) Plasticised :		
1. Products known as moulding powders	7.6%	M } C2 } Free E }
2. Film in rolls or in strips, for cinematography or photography	8.9%	M } C2 } Free E }
3. Sheets, film or strip, coiled or not, of a thickness of less than 0.75mm :		
aa) Transparent wrapping	12.8%	M } 2.5% C2 } 10.2% E } Free
bb) Other	10.2%	M } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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	Free
40.02 SYNTHETIC RUBBER LATEX; PRE-VULCANISED SYNTHETIC RUBBER LATEX; SYNTHETIC RUBBER; FACTICE DERIVED FROM OILS:		
A. Factice derived from oils	3.2%	M C2 } Free E
B. Products modified by the incorporation of artificial plastic materials	4%	M C2 } Free E
C. Other	Free	Free
40.03 RECLAIMED RUBBER	0.8%	M C2 } Free E
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	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)	2.4%	M C2 } Free E
B. Granules of natural or synthetic rubber compounded ready for vulcanisation	4.4%	M C2 } Free E
C. Other	3.2%	M C2 } Free E
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	7.6%	M C1 } 2% C2 } 5.6% E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
40.06—continued		
B. Other :		
I. Blocks and similar bulk forms ; rods, tubes and profile shapes :		
a) Piping and tubing	5.5%	M 1% CI 4.4% C2 } Free E }
b) Other	4.4%	M } Free C2 } E }
II. Coated or impregnated thread of silk or man-made fibres	7%	M 2.6% CI 4.4% C2 } Free E }
III. Other	6.4%	M 2% CI 4.4% C2 } Free E }
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	9.6%	M 1.6% CI 8% C2 } Free E }
B. Textile thread covered or impregnated with vulcanised rubber	8%	M 1.6% CI 6.4% C2 } Free E }
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 :		
a) With a textile backing	10.7%	M 3.5% CI 7.2% C2 } Free E }
b) Other :		
1. Sheet or strip coated with adhesive	9%	M 2% CI 7.2% C2 } Free E }
2. Other	7.2%	M } Free C2 } E }
II. Other :		
a) With a textile backing	9.1%	M 3.5% CI 5.6% C2 } Free E }
b) Other :		
1. Sheet or strip coated with adhesive	7.6%	M 2% CI 5.6% C2 } Free E }
2. Other	5.6%	M } Free C2 } E }
B. Rods and profile shapes	4.8%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
39.07—continued		
D. Of chemical derivatives of rubber :		
I. Objects of personal adornment	12.4%	M 3.5% CI 8.9% E } Free
II. Articles of apparel and clothing accessories	12.1%	M 3.2% CI 8.9% E } Free
III. Beads and bead trimmings :		
a) Beads of a size and shape adapted for use in jewellery or imitation jewellery, not mounted, set or strung	8.9%	M } Free C2
b) Other	11.2%	M 2.4% CI 8.9% E } Free
IV. Other	11.2%	M 2% CI 8.9% E } Free
E. Of other materials :		
I. Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No. 92.12	8.4%	M 2% CI 6.4% E } Free
II. Other :		
a) Clock and watch glasses	14%	M } Free C2
b) Objects of personal adornment	17.6%	M 3.5% CI 14% E } Free
c) Articles of apparel and clothing accessories	17.6%	M 3.2% CI 14% E } Free
d) Lighting appliances and fittings	17.6%	M 3.2% CI 14% E } Free
e) Bobbins, cones, cops, cores, spools and similar supports, of a kind used on textile machinery	17.6%	M 3.2% CI 14% E } Free
f) Beads and bead trimmings :		
1. Beads of a size and shape adapted for use in jewellery or imitation jewellery, not mounted, set or strung	14%	M } Free C2
2. Other	17.6%	M 3% CI 14% E } Free
g) Other	16%	M 2% CI 14% E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
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 :		
I. Piping and tubing	4.2%	M 1% C 3.2% E } Free
II. Other	3.2%	M 2% C } Free E }
B. Scrap, waste and powder, of hardened rubber	Free	Free
40.16 ARTICLES OF HARDENED RUBBER (EBONITE AND VULCANITE)	8%	M 2% C 6% E } Free

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

I. 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	Rate of Duty	
	Full	Preferential
41.01 RAW HIDES AND SKINS (FRESH, SALTED, DRIED, PICKLED OR LIMED), WHETHER OR NOT SPLIT, INCLUDING SHEEPSKINS IN THE WOOL	Free	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 4.5kg 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	Free
B. Other :		
I. Box and willow calf, box and willow sides and other chrome tanned leather, in skins or pieces weighing less than 1.8kg each, but not including wet blue chrome tanned leather	9.6%	M 3.2% C1 6.4% C2 } Free E }
II. Other :		
a) Dressed	8.8%	M 2.4% C1 6.4% C2 } Free E }
b) Other	6.4%	M } Free C2 E }
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	Free
B. Other :		
I. Not further prepared than tanned	2.4%	M } Free C2 E }
II. Other :		
a) Chrome tanned and coloured black, of a thickness not exceeding 0.20mm	4%	M } Free C2 E }
b) Other	6.4%	M 2.4% C1 4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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	Free
B. Other :		
I. Not further prepared than tanned	2-8%	M } Free C2 } E }
II. Other :		
a) Glacé kid, being chrome tanned goat skin of smooth, polished finish	4%	M } Free C2 } E }
b) Other	6-4%	M } 2-4% C1 } 4% C2 } E } Free
41.05 OTHER KINDS OF LEATHER, EXCEPT LEATHER FALLING WITHIN HEADING No. 41.06, 41.07 OR 41.08 :		
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	Free	Free
B. Other :		
I. Not further prepared than tanned	3-2%	M } Free C2 } E }
II. Other	5-2%	M } 1-6% C1 } 3-6% C2 } Free E }
41.06 CHAMOIS-DRESSED LEATHER	6-4%	M } 2-4% C1 } 4% C2 } E }
41.07 PARCHMENT-DRESSED LEATHER	6-4%	M } 2-4% C1 } 4% C2 } Free E }
41.08 PATENT LEATHER AND IMITATION PATENT LEATHER ; METALLISED LEATHER	5-5%	M } 1-5% C1 } 4% C2 } Free E }
41.09 PARINGS AND OTHER WASTE, OF LEATHER OR OF COMPOSITION OR PARCHMENT-DRESSED LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF ARTICLES OF LEATHER ; LEATHER DUST, POWDER AND FLOUR	Free	Free
41.10 COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, IN SHEETS OR IN ROLLS	4%	M } Free C2 } E }

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	Rate of Duty	
	Full	Preferential
42.01 SADDLERY AND HARNESS, OF ANY MATERIAL (FOR EXAMPLE, SADDLES, HARNESS, COLLARS, TRACES, KNEE-PADS AND BOOTS), FOR ANY KIND OF ANIMAL	9%	M 2% CI 7-25% C2 } Free E }
42.02 TRAVEL GOODS (FOR EXAMPLE, TRUNKS, SUIT-CASES, HAT-BOXES, TRAVELLING-BAGS, RUCK-SACKS), SHOPPING-BAGS, HANDBAGS, SATCHELS, BRIEF-CASES, WALLET, 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 :		
A. Of artificial plastic sheeting :		
I. Women's handbags and pochettes	12%, + whichever is the greater of 2% or £0.0150 each	M 2% or £0.0150 each, whichever is the greater CI 12% C2 } Free E }
II. Other articles	14%	M 2% CI 12% C2 } Free E }
B. Of other materials :		
I. Women's handbags and pochettes of leather, material resembling leather, composition leather or paperboard	6%, + whichever is the greater of 2% or £0.0150 each	M 2% or £0.0150 each, whichever is the greater CI 6% C2 } Free E }
II. Other articles	8%	M 2% CI 6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
42.03 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER :		
A. Articles of apparel	10-4%	M 4% C1 6-4% C2 } Free E }
B. Gloves, including mittens and mitts :		
I. Protective, for all trades	15-4%	M 5% C1 10-4% C2 } Free E }
II. Special, for sports	13-8%	M 5% C1 8-8% C2 } Free E }
III. Other	13-4%	M 5% C1 8-4% C2 } Free E }
C. Other clothing accessories	10%	M 4% C1 6% C2 } Free E }
42.04 ARTICLES OF LEATHER OR OF COMPOSITION LEATHER OF A KIND USED IN MACHINERY OR MECHANICAL APPLIANCES OR FOR INDUSTRIAL PURPOSES :		
A. Conveyor or transmission belts or belting	5-5%	M 1-5% C1 4% C2 } Free E }
B. Other	8-4%	M 2% C1 6-4% C2 } Free E }
42.05 OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER	7-6%	M 2% C1 5-6% C2 } Free E }
42.06 ARTICLES MADE FROM GUT (OTHER THAN SILK-WORM GUT), FROM GOLDBEATER'S SKIN, FROM BLADDERS OR FROM TENDONS :		
A. Catgut and articles thereof	6-8%	M 2% C1 4-8% C2 } Free E }
B. Other	4-8%	M } Free C2 } E }

Chapter 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
43.01 RAW FURSKINS	Free	Free
43.02 FURSKINS, TANNED OR DRESSED, INCLUDING FURSKINS ASSEMBLED IN PLATES, CROSSES AND SIMILAR FORMS; PIECES OR CUTTINGS, OF FURSKIN, TANNED OR DRESSED, INCLUDING HEADS, PAWS, TAILS AND THE LIKE (NOT BEING FABRICATED):		
A Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms:		
I. Furskins assembled in plates, crosses and similar forms	7.6%	M 4% CI 3.6% C2 } Free E
II. Other	4.8%	M 1.2% CI 3.6% C2 } Free E
B. Pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)	1.2%	CI } Free C2 E
43.03 ARTICLES OF FURSKIN:		
A. Articles of a kind commonly used in machinery or plant	9.6%	M 4% CI 5.6% C2 } Free E
B. Other	11.6%	M 4% CI 7.6% C2 } Free E
43.04 ARTIFICIAL FUR AND ARTICLES MADE THEREOF	11.2%	M 4% CI 7.2% C2 } Free E

Section IX

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

Chapter 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

NOTES

1. This Chapter does not cover :
 - (a) Wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.07) ;
 - (b) Wood of a kind used primarily in dyeing or in tanning (heading No. 13.01) ;
 - (c) Activated charcoal (heading No. 38.03) ;
 - (d) Articles falling within Chapter 46 ;
 - (e) Footwear or parts thereof falling within Chapter 64 ;
 - (f) Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof) ;
 - (g) Goods falling within heading No. 68.09 ;
 - (h) Imitation jewellery falling within heading No. 71.16 ;
 - (i) Goods falling within Section XVII (for example, wheelwrights' wares) ;
 - (k) Goods falling within Chapter 91 (for example, clocks and clock cases) ;
 - (l) Musical instruments or parts thereof (Chapter 92) ;
 - (m) Parts of firearms (heading No. 93.06) ;
 - (n) Furniture or parts thereof falling within Chapter 94 ;
 - (o) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ; or
 - (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.
2. In this Chapter, the expression "improved wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings Nos. 44.19 to 44.28 are to be taken to apply to articles of the respective descriptions of 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	Rate of Duty	
	Full	Preferential
44.01 FUEL WOOD, IN LOGS, IN BILLETS, IN TWIGS OR IN FAGGOTS ; WOOD WASTE, INCLUDING SAWDUST	Free	Free
44.02 WOOD CHARCOAL (INCLUDING SHELL AND NUT CHARCOAL), AGGLOMERATED OR NOT	5.2%	M } Free C2 } E }
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	2.4%	M } Free C2 } E }
B. Other	Free	Free
44.04 WOOD, ROUGHLY SQUARED OR HALF-SQUARED, BUT NOT FURTHER MANUFACTURED	Free	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	Free
B. Coniferous wood, of a length of 125cm or less and of a thickness of less than 12.5mm	4%	M } Free C2 } E }
C. Other	Free	Free

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

Tariff Heading	Rate of Duty	
	Full	Preferential
44.06 WOOD PAVING BLOCKS	2.4%	M } C2 } Free E }
44.07 RAILWAY OR TRAMWAY SLEEPERS OF WOOD :		
A. Injected or otherwise impregnated to any degree	4%	M } C2 } Free E }
B. Other	2.4%	M } C2 } Free E }
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	2.8%	M } C2 } Free E }
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 :		
I. Pulpwood, in the form of chips, with an uncompact bulk density of not less than 160kg/m³ when measured by a loose weight method using the apparatus described in British Standard 812, 1967, and of which not more than 5% by weight passes a sieve having a nominal width of aperture of 2.00mm, and imported in consignments of not less than 508 tonnes each	Free	Free
II. Other	1.6%	C1 } C2 } Free E }
B. Other :		
I. Hoopwood	3.2%	M } C2 } Free E }
II. Other	4.8%	M } C1 } 1.6% C2 } 3.2% E } Free
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	2.4%	M } C2 } Free E }
44.11 DRAWN WOOD; MATCH SPLINTS; WOODEN PEGS OR PINS FOR FOOTWEAR	6.8%	M } 2% C1 } 4.8% C2 } Free E }
44.12 WOOD WOOL AND WOOD FLOUR :		
A. Wood wool	4%	M } C2 } Free E }
B. Wood flour	5.5%	M } 1.5% C1 } 4% C2 } Free E }
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 :		
A. Hardwood flooring blocks, strips and friezes, planed and tongued and grooved, or planed and otherwise manufactured	7%	M } 3% C1 } 4% C2 } Free E }
B. Other	4%	M } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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	Free
B. Other	5-6%	M } C2 } Free E }
44.15 PLYWOOD, BLOCKBOARD, LAMINBOARD, BATTENBOARD AND SIMILAR LAMINATED WOOD PRODUCTS (INCLUDING VENEERED PANELS AND SHEETS); INLAID WOOD AND WOOD MARQUETRY:		
A. Plywood, blockboard, laminboard and battenboard, containing no material other than wood and bonding material	10-14%	M } C2 } Free E }
B. Other	12-14%	M } 2% CI } 10-14% C2 } Free E }
44.16 CELLULAR WOOD PANELS, WHETHER OR NOT FACED WITH BASE METAL	6%	M } 2% CI } 4% C2 } Free E }
44.17 "IMPROVED" WOOD, IN SHEETS, BLOCKS OR THE LIKE	3-2%	M } C2 } Free E }
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:		
A. Flaxboard	11-6%	M } 2% CI } 6-6% C2 } Free E }
B. Other	13-2%	M } 3-6% CI } 9-6% C2 } Free E }
44.19 WOODEN BEADINGS AND MOULDINGS, INCLUDING MOULDED SKIRTING AND OTHER MOULDED BOARDS	7-5%	M } 1-5% CI } 6% C2 } Free E }
44.20 WOODEN PICTURE FRAMES, PHOTOGRAPH FRAMES, MIRROR FRAMES AND THE LIKE:		
A. Carved	7-5%	M } 1-5% CI } 6% C2 } Free E }
B. Other	8%	M } 2% CI } 6% C2 } Free E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
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) :		
I. Openwork containers, imported assembled, unassembled or partly assembled, consisting wholly or mainly of veneer strips fastened together and known as "broccoli crates" or "lettuce crates"	9.6%	M } Free C2 } E }
II. Plywood barrel sets, imported unassembled	9.6%	M } Free C2 } E }
III. Other	11.2%	M } 1.6% CI } 9.6% C2 } Free E }
B. Other :		
I. Unassembled, and consisting of softwood boxboards not dove-tailed, mortised or tenoned at the ends	8%	M } Free C2 } E }
II. Other :		
a) Openwork containers, imported assembled, unassembled or partly assembled, consisting wholly or mainly of veneer strips fastened together and known as "broccoli crates" or "lettuce crates"	8%	M } Free C2 } E }
b) Plywood barrel sets, imported unassembled	8%	M } Free C2 } E }
c) Other	9.6%	M } 1.6% CI } 8% C2 } Free E }
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 :		
A. Sections of cask-heads not dowel-holed or pegged, and cask-heads consisting of a single circular sheet of wood	4.4%	M } Free C2 } E }
B. Empty palm oil casks, assembled, with staves not less than 0.99m and not more than 1.12m in length and heads not less than 0.86m and not more than 1.02m in diameter, which have been used to contain palm oil	4.4%	M } Free C2 } E }
C. Used casks and barrels of oak, whether assembled or not ; staves and heads, being parts of such casks and barrels	4.4%	M } Free C2 } E }
D. Other	6%	M } 1.6% CI } 4.4% C2 } Free E }
44.23 BUILDERS' CARPENTRY AND JOINERY (INCLUDING PREFABRICATED AND SECTIONAL BUILDINGS AND ASSEMBLED PARQUET FLOORING PANELS) :		
A. Shuttering for concrete constructional work	5.9%	M } 1.5% CI } 4.4% C2 } Free E }
B. Other :		
I. Hardwood parquet flooring panels, assembled	8.6%	M } 3% CI } 5.6% C2 } Free E }
II. Other	7%	M } 1.5% CI } 5.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
44.24 HOUSEHOLD UTENSILS OF WOOD	9%	M 3% CI 6% C2 } Free E }
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	7.2%	M 2% CI 5.2% C2 } Free E }
B. Other:		
I. Last blocks roughly shaped by sawing or turning but not further manufactured; fork, shovel and spade handles of the box or "D" type, whether riveted or not	4.8%	M } Free C2 E }
II. Other:		
a) Tool, broom and brush handles of ash	4.8%	M } Free C2 E }
b) Other	6.8%	M 2% CI 4.8% C2 } Free E }
44.26 SPOOLS, COFS, BOBBINS, SEWING THREAD REELS AND THE LIKE, OF TURNED WOOD:		
A. Reels for sewing thread and the like:		
I. Reels and reel blocks, not exceeding 127mm in length and 64mm in diameter, punched longitudinally	2.8%	M } Free C2 E }
II. Other	4.4%	M 1.6% CI 2.8% C2 } Free E }
B. Other:		
I. Rough turned bobbin blocks, not exceeding 153mm in length and 83mm in diameter at the ends and 39mm diameter in the barrel, punched longitudinally but not further manufactured	6.4%	M } Free C2 E }
II. Other	8%	M 1.6% CI 6.4% C2 } Free E }
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:		
A. Beads and bead trimmings; carved pictures and wall plaques	7%	M 1.5% CI 5.6% C2 } Free E }
B. Caskets, cigarette boxes, trays, fruit bowls, ornaments (including statuettes and figures but not including candlesticks) and other fancy articles of wood	8.6%	M 3% CI 5.6% C2 } Free E }
C. Other	7.6%	M 2% CI 5.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
44.28 OTHER ARTICLES OF WOOD :		
A. Foundry moulding patterns	5.8%	M 3% CI 2.8% E } Free
B. Blind rollers, whether or not fitted with springs :		
I. Spring blind or shade rollers, whether with brackets or laths or not, and whether in sets or not, and rollers therefor bored at one or both ends or further manufactured	6.2%	M 1% CI 5.2% E } Free
II. Other	8.2%	M 3% CI 5.2% E } Free
C. Other :		
I. Pallets of a kind used with fork lift trucks having two-tongue forks	5.6%	M } Free C2 E }
II. Softwood boxboards, other than those covered by headings Nos. 44.05, 44.13, 44.14 and 44.21, not dovetailed, mortised or tenoned at the ends	5.6%	M } Free C2 E }
III. Stems of turned ash, being straight lengths of not less than 0.45m and not more than 1.07m, of circular cross-section of diameter (uniform throughout the length) not less than 34mm and not more than 43mm, not further prepared or manufactured	5.6%	M } Free C2 E }
IV. Parts of the goods of subheading 44.21 A. i. and B. ii. a)	5.6%	M } Free C2 E }
V. Parts of plywood barrels (other than the complete sets of subheading 44.21 A. ii. and B. ii. b))	7%	M 1.6% CI 5.6% E } Free
VI. Other	8.6%	M 3% CI 5.6% E } Free

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	Rate of Duty	
	Full	Preferential
45.01 NATURAL CORK, UNWORKED, CRUSHED, GRANULATED OR GROUND; WASTE CORK	2-4%	M C2 } Free
45.02 NATURAL CORK IN BLOCKS, PLATES, SHEETS OR STRIPS (INCLUDING CUBES OR SQUARE SLABS, CUT TO SIZE FOR CORKS OR STOPPERS)	6-4%	M C2 E } Free
45.03 ARTICLES OF NATURAL CORK:		
A. Discs not exceeding 31mm in diameter nor 5mm in thickness; stoppers containing no material other than natural cork, wax and adhesives	12-8%	M C2 E } Free
B. Other:		
I. Stoppers not containing metal, rubber or wood	12-8%	M C2 E } Free
II. Other	14-8%	M C1 C2 E } 2% 12-8% Free
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%	M C1 C2 E } 2% 8-8% Free
B. Other:		
I. Stoppers not containing metal, rubber or wood	12-8%	M C2 E } Free
II. Tiles, not exceeding 10mm in thickness, and of which neither the length nor the width exceeds 331mm, tongued and grooved and surface smoothed, but not further prepared or manufactured	13-8%	M C1 C2 E } 1% 12-8% Free
III. Rectangular blocks, plates, sheets or strips, made wholly from cork	12-8%	M C2 E } Free
IV. Other	14-8%	M C1 C2 E } 2% 12-8% Free

* 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	Rate of Duty	
	Full	Preferential
46.01 PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, FOR ALL USES, WHETHER OR NOT ASSEMBLED INTO STRIPS :		
A. Of unspun vegetable materials	Free	Free
B. Other	5.2%	M C2 } Free E
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 :		
A. Coarse matting ; straw envelopes for bottles ; screens and other coarse articles used for packing or for protection	4%	M C2 } Free E
B. Chinese mats and matting and similar mats and matting	4.4%	M C2 } Free E
C. Other articles :		
I. Of unspun vegetable materials :		
a) Not backed or lined with paper or woven fabric	4.8%	M C2 } Free E
b) Backed or lined with paper or woven fabric	4.4%	M C2 } Free E
II. Of strips of paper, whether or not mixed in any proportion with vegetable materials	4.4%	M C2 } Free E
III. Of other plaiting materials	7.6%	M C2 } Free E
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 :		
A. Baskets of osier, willow, cane or wicker	14%	M 6% C1 8% C2 } Free E
B. Other :		
I. Articles of rush, reed, straw or grass ; articles of loofah	8%	M C2 } Free E
II. Other	10%	M 2% C1 8% C2 } Free E

Section X

PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF

Chapter 47

PAPER-MAKING MATERIAL

Tariff Heading	Rate of Duty	
	Full	Preferential
47.01 PULP DERIVED BY MECHANICAL OR CHEMICAL MEANS FROM ANY FIBROUS VEGETABLE MATERIAL	Free	Free
47.02 WASTE PAPER AND PAPERBOARD; SCRAP ARTICLES OF PAPER OR OF PAPERBOARD, FIT ONLY FOR USE IN PAPER-MAKING:		
A. Waste paper and paperboard:		
I. Fit only for use in paper-making	Free	Free
II. Other:		
* a) To be rendered fit only for use in paper-making	Free	Free
b) Other	1.2%	M C2 E } Free
B. Scrap articles of paper or of paperboard, fit only for use in paper-making	Free	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 :
- Stamping foils of heading No. 32.09 ;
 - Perfume and cosmetic papers (heading No. 33.06) ;
 - 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) ;
 - Paper or paperboard, sensitised (heading No. 37.03) ;
 - 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) ;
 - Goods falling with heading No. 42.02 (for example, travel goods) ;
 - Articles falling within any heading in Chapter 46 (manufactures of plaiting material) ;
 - Paper yarn or textile articles of paper yarn (Section XI) ;
 - 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) ;
 - Metal foil backed with paper or paperboard (Section XV) ;
 - Perforated paper or paperboard for musical instruments (heading No. 92.10) ; or
 - 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 this Chapter.
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 linocrusts" 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, unsize, weighing not less than 40g/m² and not more than

57g/m², with watermarks not less than 4cm but not more than 10cm apart,* imported in reels of a width of not less than 31cm, 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	Rate of Duty	
	Full	Preferential
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	5.6%	M } Free C2 } E } 3.5%
B. Cigarette paper	8.6%	M } 3% C1 } 5.6% C2 } Free †E } 3.5%

* The watermark criterion does not apply in the period ending 30.6.1976.

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

‡ "E" rate (nil) for Denmark.

1.1.76

Tariff Heading	Rate of Duty	
	Full	Preferential
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	2.4%	M } Free C2 } E 1.5%
II. Other :		
a) Weighing more than 220g/m ² :		
1. Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels	10.4%	M 2% C1 8.4% C2 Free †E 6%
2. Other	12%	M 3.6% C1 8.4% C2 Free †E 6%
b) Weighing not more than 220g/m ² :		
1. Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	10.4%	M 2% C1 8.4% C2 Free †E 6%
2. Machine glazed paper (excluding that of sub-heading I. above)	10.5%	M 2.4% C1 8.4% C2 Free †E 6%
3. Other	12%	M 3.6% C1 8.4% C2 Free †E 6%
* D. Paper weighing not more than 15g/m² for use in stencil making :		
I. Machine glazed	6.4%	M 2.4% C1 4% C2 Free †E 2.5%
II. Other	7%	M 3% C1 4% C2 Free †E 2.5%
E. Other :		
I. Weighing more than 220g/m ² :		
a) Strawboard, being board containing not less than 90% by weight of unbleached cereal straw pulp	12%	M 2.4% C1 9.6% C2 Free †E 6%
b) Other	13.2%	M 3.6% C1 9.6% C2 Free †E 6%
II. Weighing not more than 220g/m ² :		
a) Machine glazed paper (excluding fully bleached white poster paper)	12%	M 2.4% C1 9.6% C2 Free †E 6%
b) Other :		
I. Tissue paper :		
aa) Weighing not more than 25g/m ²	9.6%	M } Free C2 } E 6%
bb) Other	12.6%	M 3% C1 9.6% C2 Free †E 6%

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

† "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty	
	Full	Preferential
48.01 E. II. b)—continued		
2. Printing paper :		
aa) Paper in rolls, having a water absorbency when tested by the one-minute Cobb method of not less than 45g/m ² , containing not less than 70% of mechanical wood pulp and of a weight not less than 48 nor more than 62g/m ²	9.6%	M } Free C2 } 6% E }
bb) Other	12.6%	M 3% C1 9.6% C2 Free †E 6%
3. Writing or duplicating paper in sheets	12.6%	M 3% C1 9.6% C2 Free †E 6%
4. Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	12.6%	M 3% C1 9.6% C2 Free †E 6%
5. Other	13.2%	M 3.6% C1 9.6% C2 Free †E 6%
48.02 HAND-MADE PAPER AND PAPERBOARD :		
A. Writing or printing paper in sheets measuring more than 36cm in either length or breadth	9%	M 3% C1 6% C2 Free †E 3.7%
B. Tissue paper :		
I. Weighing not more than 25g/m ²	6%	M } Free C2 } 3.7% E }
II. Other	9%	M 3% C1 6% C2 Free †E 3.7%
C. Other	9.6%	M 3.6% C1 6% C2 Free †E 3.7%
48.03 PARCHMENT OR GREASEPROOF PAPER AND PAPERBOARD, AND IMITATIONS THEREOF, AND GLAZED TRANSPARENT PAPER, IN ROLLS OR SHEETS :		
A. Greaseproof paper and imitation greaseproof paper	13%	M 2.4% C1 10.4% C2 Free †E 6.5%
B. Other	14%	M 3.6% C1 10.4% C2 Free †E 6.5%
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 :		
A. Weighing more than 220g/m ² and, apart from adhesive, consisting wholly of strawboards containing not less than 90% by weight of unbleached cereal straw pulp	13%	M 2.4% C1 10.4% C2 Free †E 6.5%
B. Other	14%	M 3.6% C1 10.4% C2 Free †E 6.5%

† "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty	
	Full	Preferential
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 :		
I. Of a weight when fully extended equivalent to not more than 220g/m², not being corrugated with flat surface sheets :		
a) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	13.2%	M 2% CI 11.2% C2 Free †E 7%
b) Machine glazed paper (excluding paper comprised in subheading a) above and fully bleached white poster paper)	14%	M 2.4% CI 11.2% C2 Free †E 7%
c) Other :		
1. Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	14%	M 3% CI 11.2% C2 Free †E 7%
2. Greaseproof and imitation greaseproof paper	14%	M 2.4% CI 11.2% C2 Free †E 7%
3. Other	14.8%	M 3.6% CI 11.2% C2 Free †E 7%
II. Other :		
a) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels, not being corrugated with flat surface sheets	13.2%	M 2% CI 11.2% C2 Free †E 7%
b) Other	14.8%	M 3.6% CI 11.2% C2 Free †E 7%
B. Other :		
I. Of a weight when fully extended equivalent to not more than 220g/m² :		
a) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	12.4%	M 2% CI 10.4% C2 Free †E 6.5%
b) Machine glazed paper (excluding paper comprised in subheading a) above and fully bleached white poster paper)	13%	M 2.4% CI 10.4% C2 Free †E 6.5%
c) Other :		
1. Tissue paper :		
aa) Of a weight when fully extended equivalent to not more than 25g/m ²	10.4%	M } Free C2 } E 6.5%
bb) Other	13.4%	M 3% CI 10.4% C2 Free †E 6.5%
2. Printing paper ; writing paper in sheets	13.4%	M 3% CI 10.4% C2 Free †E 6.5%
3. Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	13.4%	M 3% CI 10.4% C2 Free †E 6.5%

† "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty	
	Full	Preferential
48.05 B. I. c)—continued		
4. Greaseproof and imitation greaseproof paper	13%	M 2.4% CI 10.4% C2 Free †E 6.5%
5. Other	14%	M 3.6% CI 10.4% C2 Free †E 6.5%
II. Other :		
a) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels	12.4%	M 2% CI 10.4% C2 Free †E 6.5%
b) Other	14%	M 3.6% CI 10.4% C2 Free †E 6.5%
48.06 PAPER AND PAPERBOARD, RULED, LINED OR SQUARED, BUT NOT OTHERWISE PRINTED, IN ROLLS OR SHEETS :		
A. Printing paper ; writing or duplicating paper in sheets	13.4%	M 3% CI 10.4% C2 Free †E 6.5%
B. Other	14%	M 3.6% CI 10.4% C2 Free †E 6.5%
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 :		
I. Weighing not more than 220g/m ² :		
a) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	10%	M 2% CI 8% C2 Free †E 5%
b) Other	11.6%	M 3.6% CI 8% C2 Free †E 5%
II. Weighing more than 220g/m ²	11.6%	M 3.6% CI 8% C2 Free †E 5%
B. Other :		
I. Weighing not more than 220g/m ² :		
a) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	11.6%	M 2% CI 9.6% C2 Free †E 6%
b) Machine glazed paper (excluding paper comprised in subheading a) above and fully bleached white poster paper)	12%	M 2.4% CI 9.6% C2 Free †E 6%
c) Other :		
i. Tissue paper :		
aa) Weighing not more than 25g/m ²	9.6%	M } Free C2 } E 6%
bb) Other	12.6%	M 3% CI 9.6% C2 Free †E 6%

† "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty	
	Full	Preferential
48.07 B. 1. c)—continued		
2. Printing paper ; writing or duplicating paper in sheets	12.6%	M 3% C2 9.6% C1 Free †E 6%
3. Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	12.6%	M 3% C1 9.6% C2 Free †E 6%
4. Greaseproof and imitation greaseproof paper	12%	M 2.4% C1 9.6% C2 Free †E 6%
5. Other	13.2%	M 3.6% C1 9.6% C2 Free †E 6%
II. Weighing more than 220g/m² :		
a) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels, not being composite board	11.6%	M 2% C1 9.6% C2 Free †E 6%
b) Strawboard, being board containing not less than 90% by weight of unbleached cereal straw pulp	12%	M 2.4% C1 9.6% C2 Free †E 6%
c) Other	13.2%	M 3.6% C1 9.6% C2 Free †E 6%
48.08 FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	14%	M 3.6% C1 10.4% C2 Free †E 6.5%
48.09 BUILDING BOARD OF WOOD PULP OR OF VEGETABLE FIBRE, WHETHER OR NOT BONDED WITH NATURAL OR ARTIFICIAL RESINS OR WITH SIMILAR BINDERS	12.4%	M 3.6% C1 8.8% C2 Free E }
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	9%	M 3% C1 6% C2 Free †E 3.7%
48.11 WALLPAPER AND LINCRUSTA ; WINDOW TRANSPARENCIES OF PAPER	12.4%	M 2% C1 10.4% C2 Free †E 6.5%
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	13.2%	M 2% C1 11.2% C2 Free †E 7%
48.13 CARBON AND OTHER COPYING PAPERS (INCLUDING DUPLICATOR STENCILS) AND TRANSFER PAPERS, CUT TO SIZE, WHETHER OR NOT PUT UP IN BOXES	13.2%	M 3.6% C1 9.6% C2 Free †E 6%
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%	M 3% C1 12% C2 Free †E 7.5%

† "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty	
	Full	Preferential
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 :		
I. Weighing not more than 220g/m² :		
a) Manufactured wholly of bleached or unbleached sulphate cellulose fibre	7.2%	M 2% CI 5.2% C2 Free †E 3.2%
b) Of machine glazed paper (excluding paper comprised in subheading a) above and fully bleached white poster paper)	7.6%	M 2.4% CI 5.2% C2 Free †E 3.2%
c) Other	8.8%	M 3.6% CI 5.2% C2 Free †E 3.2%
II. Weighing more than 220g/m²	8.8%	M 3.6% CI 5.2% C2 Free †E 3.2%
B. Other :		
I. Weighing not more than 220g/m² :		
* a) For the manufacture of paper yarn of heading No. 57.08 or of paper yarn reinforced with metal of heading No. 59.04	9.6%	M } Free C2 } E 6%
b) Toilet paper	13.2%	M 3.6% CI 9.6% C2 Free †E 6%
c) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre, in strips, rolls or in square-cut or angle-cut sheets	11.6%	M 2% CI 9.6% C2 Free †E 6%
d) Machine glazed paper (excluding paper comprised in subheading a), b) or c) above and fully bleached white poster paper) in strips, rolls or in square-cut or angle-cut sheets	12%	M 2.4% CI 9.6% C2 Free †E 6%
e) Greaseproof and imitation greaseproof paper in strips, rolls or in square-cut or angle-cut sheets	12%	M 2.4% CI 9.6% C2 Free †E 6%
f) Other :		
1. Tissue paper in strips, rolls or rectangular sheets :		
aa) Weighing not more than 25g/m ²	9.6%	M } Free C2 } E 6%
bb) Other	12.6%	M 3% CI 9.6% C2 Free †E 6%
2. Writing or printing paper in parallelograms of which all sides exceed 36cm	12.6%	M 3% CI 9.6% C2 Free †E 6%
3. Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	12.6%	M 3% CI 9.6% C2 Free †E 6%
4. Other	13.2%	M 3.6% CI 9.6% C2 Free †E 6%
II. Weighing more than 220g/m²	13.2%	M 3.6% CI 9.6% C2 Free †E 6%

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

† "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty	
	Full	Preferential
48.16 BOXES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER OR PAPERBOARD	14.4%	M 2.4% CI 12% C2 Free †E 7.5%
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%	M 2.4% CI 11.2% C2 Free †E 7%
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:		
A. Printed forms; printed book covers (other than trade advertising material) for books of a kind falling within heading No. 49.01, 49.03, 49.04 or 49.05	12%	M } Free C2 } E 7.5%
B. Trade advertising material:		
I. Material the primary purpose of which is to stimulate travel outside the British Islands	12%	M } Free C2 } E 7.5%
II. Other	14.4%	M 2.4% CI 12% C2 Free †E 7.5%
C. Other	14%	M 2% CI 12% C2 Free †E 7.5%
48.19 PAPER OR PAPERBOARD LABELS, WHETHER OR NOT PRINTED OR GUMMED	14.8%	M 3.6% CI 11.2% C2 Free †E 7%
48.20 BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED)	13.2%	M 2% CI 11.2% C2 Free †E 7%
48.21 OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD OR CELLULOSE WADDING:		
A. Perforated paper and paperboard for Jacquard and similar machines	8.8%	M 3.6% CI 5.2% C2 Free †E 3.2%
B. Napkins and napkin liners, for babies, put up for retail sale	11.6%	M 3.6% CI 8% C2 Free †E 5%
C. Other:		
I. Paper dress patterns, including the paper envelopes in which they are enclosed; face and hand towels, made wholly of paper weighing not less than 24g/m ² ; serviettes and handkerchiefs, not printed, of an area not exceeding 2,580cm ² , made wholly of paper weighing not less than 17g/m ²	11.2%	M } Free C2 } E 7%
II. Sanitary napkins of cellulose wadding	13.2%	M 2% CI 11.2% C2 Free †E 7%
III. Cards, tapes and other articles on which information has been recorded by means of perforated holes and which are for use in statistical and other machines	11.2%	M } Free C2 } E 7%
IV. Other	14.8%	M 3.6% CI 11.2% C2 Free †E 7%

† "E" rate (nil) for Denmark.

Chapter 49

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

NOTES

1. This Chapter does not cover :
 - (a) Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48) ;
 - (b) Playing cards or other goods falling within any heading in Chapter 97 ; or
 - (c) Original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling within heading No. 99.04, antiques of an age exceeding one hundred years or other articles falling within any heading in Chapter 99.
2. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within heading No. 49.01 and not within heading No. 49.02.
3. Heading No. 49.01 is to be extended to apply to :
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes ;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume ; and
 - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.
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	Rate of Duty	
	Full	Preferential
49.01 PRINTED BOOKS, BOOKLETS, BROCHURES, PAMPHLETS AND LEAFLETS	Free	Free
49.02 NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED	Free	Free
49.03 CHILDREN'S PICTURE BOOKS AND PAINTING BOOKS	10-4%	M } Free C2 } E } 6-5%
49.04 MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	Free	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)	5-2%	M } Free C2 } E } 3-2%
B. Other	Free	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	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
49.07 UNUSED POSTAGE, REVENUE AND SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY TO WHICH THEY ARE DESTINED; STAMP-IMPRESSED PAPER; BANKNOTES, STOCK, SHARE AND BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE; CHEQUE BOOKS:		
A. Postage, revenue and similar stamps	2.4%	M } Free C2 } E } 1.5%
B. Banknotes	Free	Free
C. Other:		
I. Signed and numbered	Free	Free
II. Other	6%	M } Free C2 } E } 3.7%
49.08 TRANSFERS (DECALCOMANIAS)	8.4%	M } 2% CI } 6.4% C2 } Free †E } 4%
49.09 PICTURE POSTCARDS, CHRISTMAS AND OTHER PICTURE GREETING CARDS, PRINTED BY ANY PROCESS, WITH OR WITHOUT TRIMMINGS:		
A. Trade advertising material the primary purpose of which is to stimulate travel outside the British Islands	8.8%	M } Free C2 } E } 5.5%
B. Other	11%	M } 2% CI } 8.8% C2 } Free †E } 5.5%
49.10 CALENDARS OF ANY KIND, OF PAPER OR PAPER-BOARD, INCLUDING CALENDAR BLOCKS:		
A. Trade advertising material:		
I. Material the primary purpose of which is to stimulate travel outside the British Islands	7.6%	M } Free C2 } E } 4.7%
II. Other	9.1%	M } 1.5% CI } 7.6% C2 } Free †E } 4.7%
B. Other	9.5%	M } 2% CI } 7.6% C2 } Free †E } 4.7%
49.11 OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS:		
* A. Sheets (not being trade advertising material), not folded, merely with illustrations or pictures not bearing a text or caption, for editions of books or periodicals which are published in different countries in one or more languages	Free	Free
B. Other:		
I. Trade advertising material, the following:		
a) Catalogues and lists of books and publications offered for sale by publishers or booksellers established outside the British Islands	7.2%	M } Free C2 } E } 4.5%
b) Publications, illustrated or not, the primary purpose of which is to stimulate study or travel outside the British Islands, or to advertise exhibitions held outside the British Islands	7.2%	M } Free C2 } E } 4.5%

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

† "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty	
	Full	Preferential
49.11 B. I.—continued		
c) Other catalogues, lists, books, publications and documents :		
1. Imported either in a packet not exceeding 1kg in gross weight or in a packet containing not more than one copy of any catalogue, list, book, publication or document, being in either case a postal packet or a packet which does not form part of a larger consignment	7.2%	M } Free C2 } E 4.5%
2. Other	9.6%	M 2.4% CI 7.2% C2 Free †E 4.5%
d) Printed parts of catalogues, lists, books, publications and documents	9.6%	M 2.4% CI 7.2% C2 Free †E 4.5%
II. Less than full-size reproductions of articles falling within headings Nos. 49.01, 49.02, 49.03, 49.04, 49.05, 49.06, 49.07 or subheadings 49.09 A., 49.10 A. I., 49.11 A., 49.11 B. I. a), 49.11 B. I. b), 49.11 B. III. b)1., 49.11 B. III. b)2.	7.2%	M } Free C2 } E 4.5%
III. Other :		
a) Photographic prints	7.2%	M } Free C2 } E 4.5%
b) Other printed matter :		
1. Parts of books or booklets in the form of printed pictures or illustrations not bearing a text	7.2%	M } Free C2 } E 4.5%
2. Printed documents, printed diagrams, and printed architectural, engineering and similar industrial designs or plans, not being trade advertising material	7.2%	M } Free C2 } E 4.5%
3. Other	9.6%	M 2.4% CI 7.2% C2 Free †E 4.5%

† "E" rate (nil) for Denmark.

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 coil, 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 ;

- (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:
- In cross-reeled hanks or skeins; or
 - 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, "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:
- Cut otherwise than into rectangles;
 - 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);
 - 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;
 - Cut to size and having undergone a process of drawn thread work;
 - 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:
- 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;
 - 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
 - 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;
- 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;
 - 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
 - In the case of goods falling within Chapters 59 to 63, and composed of two or more fabrics, felts, braids, 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

SPECIAL NOTE APPLYING TO CERTAIN SUBHEADINGS ONLY

Notwithstanding the provisions in the Additional Notes above, when the rate of duty is fixed by reference to the cotton, silk or man-made fibre content of the goods, account shall be taken of all materials and components of the goods, unless the context otherwise requires.

Chapter 50

SILK AND WASTE SILK

Tariff Heading	Rate of Duty	
	Full	Preferential
50.01 SILK-WORM COCOONS SUITABLE FOR REELING	0.8%	M } Free C2 } E }
50.02 RAW SILK (NOT THROWN)	4%	M } Free C2 } E }
50.03 SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, SILK NOILS AND PULLED OR GARNETTED RAGS)	Free	Free
50.04 SILK YARN, OTHER THAN YARN OF NOIL OR OTHER WASTE SILK, NOT PUT UP FOR RETAIL SALE	5-6%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
50.05 YARN SPUN FROM SILK WASTE OTHER THAN NOIL, NOT PUT UP FOR RETAIL SALE	2.8%	M } Free C2 } E }
50.06 YARN SPUN FROM NOIL SILK, NOT PUT UP FOR RETAIL SALE	2%	M } Free C2 } E }
50.07 SILK YARN AND YARN SPUN FROM NOIL OR OTHER WASTE SILK, PUT UP FOR RETAIL SALE:		
A. Silk yarn	8%	M } Free C2 } E }
B. Other	4%	M } Free C2 } E }
50.08 SILK-WORM GUT; IMITATION CATGUT OF SILK:		
A. Silk-worm gut	2.8%	M } Free C2 } E }
B. Imitation catgut	5.4%	M } 2.6% CI } 2.8% C2 } Free E }
50.09 WOVEN FABRICS OF SILK OR OF WASTE SILK OTHER THAN NOIL:		
A. Crepes	13.1%	M } 3.5% CI } 9.6% C2 } Free E }
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	9.9%	M } 3.5% CI } 6.4% C2 } Free E }
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)	14.7%	M } 3.5% CI } 11.2% C2 } Free E }
II. Other	13.9%	M } 3.5% CI } 10.4% C2 } Free E }
50.10 WOVEN FABRICS OF NOIL SILK	10.3%	M } 3.5% CI } 6.8% C2 } Free E }

MAN-MADE FIBRES (CONTINUOUS)

NOTES

1. Throughout this Schedule 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	Rate of Duty	
	Full	Preferential
51.01 YARN OF MAN-MADE FIBRES (CONTINUOUS), NOT PUT UP FOR RETAIL SALE :		
A. Yarn of synthetic textile fibres	7.2%	M } C2 } Free E }
B. Yarn of regenerated textile fibres :		
I. Hollow-filament yarn	2%	M } C2 } Free E }
II. Other	8.8%	M } C2 } Free E }
51.02 MONOFIL, STRIP (ARTIFICIAL STRAW AND THE LIKE) AND IMITATION CATGUT, OF MAN-MADE FIBRE MATERIALS :		
A. Of synthetic textile materials :		
I. Monofil :		
a) Imitation catgut	9.8%	M 2.6% CI 7.2% C2 } Free E }
b) Other	7.2%	M } C2 } Free E }
II. Other :		
a) Imitation catgut	11%	M 2.6% CI 8.4% C2 } Free E }
b) Other	8.4%	M } C2 } Free E }
B. Of regenerated textile materials :		
I. Monofil :		
a) Imitation catgut	6.2%	M 2.6% CI 3.6% C2 } Free E }
b) Other	3.6%	M } C2 } Free E }
II. Other :		
a) Imitation catgut	6.6%	M 2.6% CI 4% C2 } Free E }
b) Other	4%	M } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
51.03 YARN OF MAN-MADE FIBRES (CONTINUOUS), PUT UP FOR RETAIL SALE :		
A. Yarn of synthetic textile fibres	7.6%	M } Free C2 } E }
B. Yarn of regenerated textile fibres	7.2%	M } Free C2 } E }
51.04 WOVEN FABRICS OF MAN-MADE FIBRES (CONTINUOUS), INCLUDING WOVEN FABRICS OF MONOFIL OR STRIP OF HEADING No. 51.01 OR 51.02 :		
A. Woven fabrics of synthetic textile fibres	13.9%	M } 3.5% CI } 10.4% C2 } Free E }
B. Woven fabrics of regenerated textile fibres	15.5%	M } 3.5% CI } 12% C2 } Free E }

Chapter 52

METALLISED TEXTILES

Tariff Heading	Rate of Duty	
	Full	Preferential
52.01 METALLISED YARN, BEING TEXTILE YARN SPUN WITH METAL OR COVERED WITH METAL BY ANY PROCESS	5-6%	M } C2 } Free E }
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	10-3%	M } 3-5% C1 } 6-8% C2 } Free E }

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 rat.

Tariff Heading	Rate of Duty	
	Full	Preferential
53.01 SHEEP'S OR LAMBS' WOOL, NOT CARDED OR COMBED	Free	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	1-2%	M } Free C2 E }
B. Other	Free	Free
53.03 WASTE OF SHEEP'S OR LAMBS' WOOL OR OF OTHER ANIMAL HAIR (FINE OR COARSE), NOT PULLED OR GARNETTED	Free	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	Free
53.05 SHEEP'S OR LAMBS' WOOL OR OTHER ANIMAL HAIR (FINE OR COARSE), CARDED OR COMBED	2-4%	M } Free C2 E }
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	4%	M } Free C2 E }
B. Other	6-4%	M } Free C2 E }
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	4%	M } Free C2 E }
B. Other	8%	M } Free C2 E }
53.08 YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE	3-2%	M } Free C2 E }
53.09 YARN OF HORSEHAIR OR OF OTHER COARSE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE	3-6%	M } Free C2 E }
53.10 YARN OF SHEEP'S OR LAMBS' WOOL, OF HORSEHAIR OR OF OTHER ANIMAL HAIR (FINE OR COARSE), PUT UP FOR RETAIL SALE	8-8%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
53.11 WOVEN FABRICS OF SHEEP'S OR LAMBS' WOOL OR OF FINE ANIMAL HAIR :		
A. Containing 85% or more by weight of such fibres	13.9%	M 3.5% CI 10.4% C2 } Free E }
B. Other	18%	M 3.5% CI 14.4% C2 } Free E }
53.12 WOVEN FABRICS OF COARSE ANIMAL HAIR OTHER THAN HORSEHAIR	9.9%	M 3.5% CI 6.4% C2 } Free E }
53.13 WOVEN FABRICS OF HORSEHAIR	9.9%	M 3.5% CI 6.4% C2 } Free E }

Chapter 54

FLAX AND RAMIE

Tariff Heading	Rate of Duty	
	Full	Preferential
54.01 FLAX, RAW OR PROCESSED BUT NOT SPUN ; FLAX TOW AND WASTE (INCLUDING PULLED OR GARNETTED RAGS)	Free	Free
54.02 RAMIE, RAW OR PROCESSED BUT NOT SPUN ; RAMIE NOILS AND WASTE (INCLUDING PULLED OR GARNETTED RAGS)	Free	Free
54.03 FLAX OR RAMIE YARN, NOT PUT UP FOR RETAIL SALE :		
A. Flax yarn, polished or glazed	7.2%	M } Free C2 E }
B. Other :		
I. Single, measuring per kg :		
a) 45,000m or less	5.2%	M } Free C2 E }
b) More than 45,000m	4%	M } Free C2 E }
II. Multiple or cabled	5.6%	M } Free C2 E }
54.04 FLAX OR RAMIE YARN, PUT UP FOR RETAIL SALE :		
A. Flax yarn, polished or glazed	8%	M } Free C2 E }
B. Other	6.8%	M } Free C2 E }
54.05 WOVEN FABRICS OF FLAX OR OF RAMIE	16%	M } 3.5% CI } 12.8% C2 } Free E }

Chapter 55

COTTON

Tariff Heading	Rate of Duty	
	Full	Preferential
55.01 COTTON, NOT CARDED OR COMBED	Free	Free
55.02 COTTON LINTERS	Free	Free
55.03 COTTON WASTE (INCLUDING PULLED OR GARNETTED RAGS), NOT CARDED OR COMBED	Free	Free
55.04 COTTON, CARDED OR COMBED	1.2%	M } Free C2 E }
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	6.4%	M } Free C2 E }
B. Other :		
I. Measuring, per single yarn, 120,000m or more per kg :		
a) Single yarns	3.2%	M } Free C2 E }
b) Other	4.8%	M } Free C2 E }
II. Other	5.6%	M } Free C2 E }
55.06 COTTON YARN, PUT UP FOR RETAIL SALE	9.6%	M } Free C2 E }
55.07 COTTON GAUZE	12.2%	M } 5% CI } 7.2% C2 } Free E }
55.08 TERRY TOWELLING AND SIMILAR TERRY FABRICS, OF COTTON	15.5%	M } 3.5% CI } 12% C2 } Free E }
55.09 OTHER WOVEN FABRICS OF COTTON :		
A. Containing 85% or more by weight of cotton :		
I. Of a width of less than 85cm	13.9%	M } 3.5% CI } 10.4% C2 } Free E }
II. Other	14.7%	M } 3.5% CI } 11.2% C2 } Free E }
B. Other :		
I. Of a width of less than 85cm	14.7%	M } 3.5% CI } 11.2% C2 } Free E }
II. Other	15.5%	M } 3.5% CI } 12% C2 } Free E }

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	Rate of Duty	
	Full	Preferential
56.01 MAN-MADE FIBRES (DISCONTINUOUS), NOT CARDED, COMBED OR OTHERWISE PREPARED FOR SPINNING :		
A. Synthetic textile fibres	7.2%	M } Free C2 } E }
B. Regenerated textile fibres	6.4%	M } Free C2 } E }
56.02 CONTINUOUS FILAMENT TOW FOR THE MANUFACTURE OF MAN-MADE FIBRES (DISCONTINUOUS) :		
A. Of synthetic textile fibres	6.8%	M } Free C2 } E }
B. Of regenerated textile fibres	6.4%	M } Free C2 } E }
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 :		
A. Of synthetic textile fibres	6.8%	M } Free C2 } E }
B. Of regenerated textile fibres	6.4%	M } Free C2 } E }
56.04 MAN-MADE FIBRES (DISCONTINUOUS OR WASTE), CARDED, COMBED OR OTHERWISE PREPARED FOR SPINNING :		
A. Synthetic textile fibres	6.8%	M } Free C2 } E }
B. Regenerated textile fibres	8%	M } Free C2 } E }
56.05 YARN OF MAN-MADE FIBRES (DISCONTINUOUS OR WASTE), NOT PUT UP FOR RETAIL SALE :		
A. Of synthetic textile fibres	8.8%	M } Free C2 } E }
B. Of regenerated textile fibres	8%	M } Free C2 } E }
56.06 YARN OF MAN-MADE FIBRES (DISCONTINUOUS OR WASTE), PUT UP FOR RETAIL SALE	11.2%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
56.07 WOVEN FABRICS OF MAN-MADE FIBRES (DISCONTINUOUS OR WASTE) :		
A. Of synthetic textile fibres :		
I. Gauze weighing not less than 80 g/m ² but not more than 120 g/m ²	15.5%	M 3.5% CI 12% C2 } Free E }
II. Other	16%	M 3.5% CI 12.8% C2 } Free E }
B. Of regenerated textile fibres	16%	M 3.5% CI 12.8% C2 } Free E }

Chapter 57

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

Tariff Heading	Rate of Duty	
	Full	Preferential
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	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	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	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	Free
57.05 YARN OF TRUE HEMP :		
A. Not put up for retail sale :		
I. Polished or glazed	10.2%	M 3% CI 7.2% C2 } Free E }
II. Other	4.8%	M } Free C2 E }
B. Put up for retail sale :		
I. Polished or glazed	8.6%	M 3% CI 5.6% C2 } Free E }
II. Other	5.6%	M } Free C2 E }
57.06 YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING No. 57.03	6.4%	M } Free C2 E }
57.07 YARN OF OTHER VEGETABLE TEXTILE FIBRES :		
A. Coir yarn	Free	Free
B. Other	4%	M } Free C2 E }
57.08 PAPER YARN	8.4%	M 2% CI 6.4% C2 } Free E }
57.09 WOVEN FABRICS OF TRUE HEMP	12.4%	M 4% CI 8.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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%	M 4% CI 16% C2 } Free E }
II. Not less than 310g but not more than 500g	19%	M 4% CI 15.2% C2 } Free E }
III. More than 500g	16%	M 4% CI 12% C2 } Free E }
B. Of a width of more than 150cm	22%	M 4% CI 17.6% C2 } Free E }
57.11 WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES	12%	M 4% CI 8% C2 } Free E }
57.12 WOVEN FABRICS OF PAPER YARN	10.7%	M 3.5% CI 7.2% C2 } Free E }

**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.
- Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.
4. Heading No. 58.08 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within heading No. 59.05.
5. In heading No. 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading is to be taken not to apply to 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	Rate of Duty	
	Full	Preferential
58.01 CARPETS, CARPETING AND RUGS, KNOTTED (MADE UP OR NOT) :		
A. Of wool or of fine animal hair :		
I. Hand-made :		
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	19.2% with a maximum of 3.20UA* per sq. m., + whichever is the greater of 4% or £0.0538 per sq. m. exclusive of fringes	M 4% or £0.0538 per sq. m. exclusive of fringes whichever is the greater CI 19.2% with a maximum of 3.20UA* per sq. m. C2 } Free E }
b) Other	19.2% with a maximum of 3.20UA* per sq. m., + £0.0538 per sq. m. exclusive of fringes	M £0.0538 per sq. m. exclusive of fringes CI 19.2% with a maximum of 3.20UA* per sq. m. C2 } Free E }
II. Other :		
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	19.2% with a maximum of 3.20UA* per sq. m., + whichever is the greater of 4.5% or £0.0119 per sq. m. exclusive of fringes	M 4.5% or £0.0119 per sq. m. exclusive of fringes, whichever is the greater CI 19.2% with a maximum of 3.20UA* per sq. m. C2 } Free E }
b) Other	19.2% with a maximum of 3.20UA* per sq. m., + whichever is the greater of 3.5% or £0.0119 per sq. m. exclusive of fringes	M 3.5% or £0.0119 per sq. m. exclusive of fringes, whichever is the greater CI 19.2% with a maximum of 3.20UA* per sq. m. C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
58.01—continued		
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 :		
I. Hand-made :		
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	16%, + whichever is the greater of 4% or £0.0538 per sq. m. exclusive of fringes	M 4% or £0.0538 per sq. m. exclusive of fringes, whichever is the greater CI 16% C2 } Free E }
b) Other	16% + £0.0538 per sq. m. exclusive of fringes	M £0.0538 per sq. m. exclusive of fringes CI 16% C2 } Free E }
II. Other :		
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	16%, + whichever is the greater of 4.5% or £0.0119 per sq. m. exclusive of fringes	M 4.5% or £0.0119 per sq. m. exclusive of fringes, whichever is the greater CI 16% C2 } Free E }
b) Other	16%, + whichever is the greater of 3.5% or £0.0119 per sq. m. exclusive of fringes	M 3.5% or £0.0119 per sq. m. exclusive of fringes, whichever is the greater CI 16% C2 } Free E }
C. Of other textile materials :		
I. Hand-made :		
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	9.6%, + whichever is the greater of 4% or £0.0538 per sq. m. exclusive of fringes	M 4% or £0.0538 per sq. m. exclusive of fringes, whichever is the greater CI 9.6% C2 } Free E }
b) Other	9.6% + £0.0538 per sq. m. exclusive of fringes	M £0.0538 per sq. m. exclusive of fringes CI 9.6% C2 } Free E }
II. Other :		
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	9.6%, + whichever is the greater of 4.5% or £0.0119 per sq. m. exclusive of fringes	M 4.5% or £0.0119 per sq. m. exclusive of fringes, whichever is the greater CI 9.6% C2 } Free E }
b) Other	9.6%, + whichever is the greater of 3.5% or £0.0119 per sq. m. exclusive of fringes	M 3.5% or £0.0119 per sq. m. exclusive of fringes, whichever is the greater CI 9.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
58.02 OTHER CARPETS, CARPETING, RUGS, MATS AND MATTING, AND "KELEM", "SCHUMACKS" AND "KARAMANIE" RUGS AND THE LIKE (MADE UP OR NOT):		
A. Carpets, carpeting, rugs, mats and matting:		
I. Coir mats and matting, and tufted carpets, carpeting and rugs:		
a) Coir mats and matting	23%	M 4% CI 18.4% C2 } Free E }
b) Other:		
1. Containing more than 5% by weight of silk, of man-made fibres, or of both together	18.4% + whichever is the greater of 4.5% or £0.0119 per sq. m. exclusive of fringes	M 4.5% or £0.0119 per sq. m. exclusive of fringes, whichever is the greater CI 18.4% C2 } Free E }
2. Other	18.4% + whichever is the greater of 3.5% or £0.0119 per sq. m. exclusive of fringes	M 3.5% or £0.0119 per sq. m. exclusive of fringes, whichever is the greater CI 18.4% C2 } Free E }
II. Other:		
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	16% + whichever is the greater of 4.5% or £0.0119 per sq. m. exclusive of fringes	M 4.5% or £0.0119 per sq. m. exclusive of fringes, whichever is the greater CI 16% C2 } Free E }
b) Other	16% + whichever is the greater of 3.5% or £0.0119 per sq. m. exclusive of fringes	M 3.5% or £0.0119 per sq. m. exclusive of fringes, whichever is the greater CI 16% C2 } Free E }
B. "Kelem", "Schumacks" and "Karamanie" rugs and the like:		
I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	8.4% + whichever is the greater of 4.5% or £0.0119 per sq. m. exclusive of fringes	M 4.5% or £0.0119 per sq. m. exclusive of fringes, whichever is the greater CI 8.4% C2 } Free E }
II. Other	8.4% + whichever is the greater of 3.5% or £0.0119 per sq. m. exclusive of fringes	M 3.5% or £0.0119 per sq. m. exclusive of fringes, whichever is the greater CI 8.4% C2 } Free E }
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	10.8%	M 4% CI 6.8% C2 } Free E }
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)	15.5%	M 3.5% CI 12% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
58.05 NARROW WOVEN FABRICS, AND NARROW FABRICS (BOLDUC) CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE, OTHER THAN GOODS FALLING WITHIN HEADING No. 58.06 :		
A. Narrow woven fabrics :		
I. Pile fabrics or chenille fabrics :		
a) Of man-made fibres or of cotton	11.9%	M 3.5% CI 8.4% C2 } Free E }
b) Of silk, of noil silk or of other waste silk	11.5%	M 3.5% CI 8% C2 } Free E }
c) Of other textile materials	9.1%	M 3.5% CI 5.6% C2 } Free E }
II. Other	14.7%	M 3.5% CI 11.2% C2 } Free E }
B. Bolduc	11.5%	M 3.5% CI 8% C2 } Free E }
58.06 WOVEN LABELS, BADGES AND THE LIKE, NOT EMBROIDERED, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE	11.5%	M 3.5% CI 8% C2 } Free E }
58.07 CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN), GIMPED YARN (OTHER THAN METALLISED YARN OF HEADING No. 52.01 AND GIMPED HORSEHAIR YARN) ; BRAIDS AND ORNAMENTAL TRIMMINGS IN THE PIECE ; TASSELS, POMPONS AND THE LIKE :		
A. Braids of a width of 5cm or less, of man-made fibres (including monofil or strip of heading No. 51.01 or 51.02), of flax, of ramie or of vegetable textile fibres of Chapter 57	8.7%	M 3.5% CI 5.2% C2 } Free E }
B. Other :		
I. Chenille yarn and gimped yarn	6.4%	M } Free C2 } E }
II. Braids and ornamental trimmings in the piece	9.9%	M 3.5% CI 6.4% C2 } Free E }
III. Tassels, pompons and the like	10.4%	M 4% CI 6.4% C2 } Free E }
58.08 TULLE AND OTHER NET FABRICS (BUT NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS), PLAIN :		
A. Tulle or other net fabrics not comprised in B below	12%	M 4% CI 8% C2 } Free E }
B. Knotted net fabrics	12.8%	M 4% CI 8.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
58.09 TULLE AND OTHER NET FABRICS (BUT NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS), FIGURED ; HAND OR MECHANICALLY MADE LACE, IN THE PIECE, IN STRIPS OR IN MOTIFS :		
A. Tulle and other net fabrics	14.4%	M 4% CI 10.4% C2 } Free E }
B. Lace :		
I. Hand-made	15.2%	M 4% CI 11.2% C2 } Free E }
II. Mechanically made	13.2%	M 4% CI 9.2% C2 } Free E }
58.10 EMBROIDERY, IN THE PIECE, IN STRIPS OR IN MOTIFS :		
A. Embroidery without visible ground :		
I. Of a value of more than 35 UA* per kg net weight	11.2%	M 4% CI 7.2% C2 } Free E }
II. Other	14.4%	M 4% CI 10.4% C2 } Free E }
B. Other :		
I. Of a value of more than 17.5 UA* per kg net weight	11.2%	M 4% CI 7.2% C2 } Free E }
II. Other	14.4%	M 4% CI 10.4% C2 } Free E }

* See page iii.

**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 amylaceous or similar substances.
3. In heading No. 59.11 the expression "rubberised textile fabrics" means :
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber :
 - (i) Weighing not more than 1,500g/m² ; or
 - (ii) Weighing more than 1,500g/m² 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	Rate of Duty	
	Full	Preferential
59.01 WADDING AND ARTICLES OF WADDING ; TEXTILE FLOCK AND DUST AND MILL NEPS :		
A. Wadding and articles of wadding :		
I. Of man-made fibres :		
a) Rolls of a diameter of not more than 8mm	4%	M } Free C2 } E }
b) Other	6-4%	M } Free C2 } E }
II. Of other textile materials	4%	M } Free C2 } E }
B. Flock and dust and mill neps :		
I. Of man-made fibres	3-2%	M } Free C2 } E }
II. Of other textile materials	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
59.02 FELT AND ARTICLES OF FELT, WHETHER OR NOT IMPREGNATED OR COATED :		
A. Felt in the piece or simply cut to rectangular shape	12.7%	M 3.5% CI 9.2% C2 } Free E }
B. Other	11.6%	M 4% CI 7.6% C2 } Free E }
59.03 BONDED FIBRE FABRICS, SIMILAR BONDED YARN FABRICS, AND ARTICLES OF SUCH FABRICS, WHETHER OR NOT IMPREGNATED OR COATED :		
A. Bonded fibre fabrics and similar bonded yarn fabrics, not made up	13.1%	M 3.5% CI 9.6% C2 } Free E }
B. Articles of bonded fibre fabrics or of similar bonded yarn fabrics	13.6%	M 4% CI 9.6% C2 } Free E }
59.04 TWINE, CORDAGE, ROPES AND CABLES, PLAITED OR NOT :		
A. Containing silk or man-made fibres	13.4%	M 3% CI 10.4% C2 } Free E }
B. Not containing silk or man-made fibres :		
I. Of paper yarn	12.4%	M 2% CI 10.4% C2 } Free E }
II. Of cotton, flax, ramie or coir	10.4%	M } Free C2 E }
III. Of true hemp :		
a) If singles, not polished or glazed	10.4%	M } Free C2 E }
b) Otherwise	13.4%	M 3% CI 10.4% C2 } Free E }
IV. Other	13.4%	M 3% CI 10.4% C2 } Free E }
59.05 NETS AND NETTING MADE OF TWINE, CORDAGE OR ROPE, AND MADE UP FISHING NETS OF YARN, TWINE, CORDAGE OR ROPE :		
A. Fishing nets and netting :		
I. Of vegetable textile materials :		
a) Nets :		
1. Containing more than 5% by weight of silk, of man-made fibres, or of both together	13.3%	M 4.5% CI 8.8% C2 } Free E }
2. Other	12.8%	M 4% CI 8.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
59.05 A. I.—continued		
b) Netting :		
1. Containing silk or man-made fibres :		
aa) Containing more than 10% by weight of silk, of man-made fibres, or of both together	13.3%	M 4.5% CI 8.8% C2 } Free E }
bb) Other	12.8%	M 4% CI 8.8% C2 } Free E }
2. Not containing silk or man-made fibres	12.8%	M 4% CI 8.8% C2 } Free E }
II. Of other textile materials :		
a) Nets :		
1. Containing more than 5% by weight of silk, of man-made fibres, or of both together	15.3%	M 4.5% CI 10.8% C2 } Free E }
2. Other	14.8%	M 4% CI 10.8% C2 } Free E }
b) Netting :		
1. Containing silk or man-made fibres :		
aa) Containing more than 10% by weight of silk, of man-made fibres, or of both together	15.3%	M 4.5% CI 10.8% C2 } Free E }
bb) Other	14.8%	M 4% CI 10.8% C2 } Free E }
2. Not containing silk or man-made fibres	14.8%	M 4% CI 10.8% C2 } Free E }
B. Other :		
I. Of man-made fibres	15.3%	M 4.5% CI 10.8% C2 } Free E }
II. Of other textile materials :		
a) Nets :		
1. Containing more than 5% by weight of silk, of man-made fibres, or of both together	12.1%	M 4.5% CI 7.6% C2 } Free E }
2. Other	11.6%	M 4% CI 7.6% C2 } Free E }
b) Netting :		
1. Containing silk or man-made fibres :		
aa) Containing more than 10% by weight of silk, of man-made fibres, or of both together	12.1%	M 4.5% CI 7.6% C2 } Free E }
bb) Other	11.6%	M 4% CI 7.6% C2 } Free E }
2. Not containing silk or man-made fibres	11.6%	M 4% CI 7.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
59.06 OTHER ARTICLES MADE FROM YARN, TWINE, CORDAGE, ROPE OR CABLES, OTHER THAN TEXTILE FABRICS AND ARTICLES MADE FROM SUCH FABRICS:		
A. Containing more than 5% by weight of silk, of man-made fibres, or of both together	11-7%	M 4-5% CI 7-2% C2 } Free E }
B. Other	11-2%	M 4% CI 7-2% C2 } Free E }
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	12-3%	M 3-5% CI 8-8% C2 } Free E }
59.08 TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PREPARATIONS OF CELLULOSE DERIVATIVES OR OF OTHER ARTIFICIAL PLASTIC MATERIALS	14-7%	M 3-5% CI 11-2% C2 } Free E }
59.09 TEXTILE FABRICS COATED OR IMPREGNATED WITH OIL OR PREPARATIONS WITH A BASIS OF DRYING OIL:		
A. Oilcloth and other textile fabrics coated with preparations with a basis of drying oil	9-5%	M 3-5% CI 6% C2 } Free E }
B. Oilsilk and similar oiled fabrics	9-1%	M 3-5% CI 5-6% C2 } Free E }
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	8-4%	M 2% CI 6-4% C2 } Free E }
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	8-7%	M 3-5% CI 5-2% C2 } Free E }
II. Fabrics combined with expanded, foam or sponge rubber	10-7%	M 3-5% CI 7-2% C2 } Free E }
III. Other	10-3%	M 3-5% CI 6-8% C2 } Free E }
B. Fabrics mentioned in Note 3(b) to this Chapter	14-7%	M 3-5% CI 11-2% C2 } Free E }
59.12 TEXTILE FABRICS OTHERWISE IMPREGNATED OR COATED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE	9-1%	M 3-5% CI 5-6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
59.13 ELASTIC FABRICS AND TRIMMINGS (OTHER THAN KNITTED OR CROCHETED GOODS) CONSISTING OF TEXTILE MATERIALS COMBINED WITH RUBBER THREADS	12.3%	M 3.5% CI 8.8% C2 } Free E }
59.14 WICKS, OF WOVEN, PLAITED OR KNITTED TEXTILE MATERIALS, FOR LAMPS, STOVES, LIGHTERS, CANDLES AND THE LIKE; TUBULAR KNITTED GAS-MANTLE FABRIC AND INCANDESCENT GAS MANTLES	10.3%	M 3.5% CI 6.8% C2 } Free E }
59.15 TEXTILE HOSEPIPING AND SIMILAR TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS	12.3%	M 3.5% CI 8.8% C2 } Free E }
59.16 TRANSMISSION, CONVEYOR OR ELEVATOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT STRENGTHENED WITH METAL OR OTHER MATERIAL:		
A. Containing more than 5% by weight of silk, of man-made fibres, or of both together	9.5%	M 3.5% CI 6% C2 } Free E }
B. Other	8.8%	M 2.8% CI 6% C2 } Free E }
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	9.9%	M 3.5% CI 6.4% C2 } Free E }
B. Bolting cloth, whether or not made up :		
I. Of silk or of waste silk other than noli :		
* a) Not made up :		
1. Not treated or operated upon, containing no other fibre than silk	3.2%	M } Free C2 } E }
2. Other	6.7%	M 3.5% CI 3.2% C2 } Free E }
b) Made up	7.2%	M 4% CI 3.2% C2 } Free E }
II. Of other textile materials :		
* a) Not made up	8.7%	M 3.5% CI 5.2% C2 } Free E }
b) Made up	9.2%	M 4% CI 5.2% C2 } Free E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
59.17—continued		
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:		
I. Of silk or of man-made fibres:		
a) Woven textile felts of a kind used in paper-making machinery, in the form of tubes or endless bands, whether woven as such or assembled by splicing, sewing or otherwise, or in the form of flat fabrics fitted with eyelets or other means of fastening, ready for assembly into tubes or endless bands by such fastening	8-4%	M 1-2% CI 7-2% C2 } Free E }
b) Flat woven not comprised in subheading I. a) above	10-7%	M 3-5% CI 7-2% C2 } Free E }
c) Other	11-2%	M 4% CI 7-2% C2 } Free E }
II. Of other textile materials:		
a) Woven textile felts of a kind used in paper-making machinery, in the form of tubes or endless bands, whether woven as such or assembled by splicing, sewing or otherwise, or in the form of flat fabrics fitted with eyelets or other means of fastening, ready for assembly into tubes or endless bands by such fastening	6%	M 1-2% CI 4-8% C2 } Free E }
b) Flat woven not comprised in subheading II. a) above	8-3%	M 3-5% CI 4-8% C2 } Free E }
c) Other	8-8%	M 4% CI 4-8% C2 } Free E }
D. Other:		
I. Other textile fabrics; cords, braids and the like of a kind used as packing or lubricating materials	11-1%	M 3-5% CI 7-6% C2 } Free E }
II. Other	11-6%	M 4% CI 7-6% C2 } Free E }

KNITTED AND CROCHETED GOODS

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
60.01 KNITTED OR CROCHETED FABRIC, NOT ELASTIC NOR RUBBERISED :		
A. Of wool or of fine animal hair :		
I. Net of a kind used in articles of apparel, furnishings or the like, and fabric resembling lace	14.4%	M 4% CI 10.4% C2 } Free E }
II. Other fabric	13.9%	M 3.5% CI 10.4% C2 } Free E }
B. Of man-made fibres :		
I. Net of a kind used in articles of apparel, furnishings or the like, and fabric resembling lace	14.4%	M 4% CI 10.4% C2 } Free E }
II. Other fabric	13.9%	M 3.5% CI 10.4% C2 } Free E }
C. Of other textile materials :		
I. Net of a kind used in articles of apparel, furnishings or the like, and fabric resembling lace	15.2%	M 4% CI 11.2% C2 } Free E }
II. Other fabric	14.7%	M 3.5% CI 11.2% C2 } Free E }
60.02 GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED, NOT ELASTIC NOR RUBBERISED :		
A. Containing more than 5% by weight of silk, of man-made fibres, or of both together :		
I. Made wholly of silk and/or man-made fibres	21%	M 5% CI 16% C2 } Free E }
II. Wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)	21%	M 5% CI 16% C2 } Free E }
III. Other	20%	M 4.5% CI 16% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
60.02—continued		
B. Other :		
I. Wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)	21%	M 5% CI 16% C2 } E } Free
II. Other	20%	M 4% CI 16% C2 } E } Free
60.03 STOCKINGS, UNDER STOCKINGS, SOCKS, ANKLE-SOCKS, SOCKETTES AND THE LIKE, KNITTED OR CROCHETED, NOT ELASTIC NOR RUBBERISED	14.4%	M 4% CI 10.4% C2 } E } Free
60.04 UNDER GARMENTS, KNITTED OR CROCHETED, NOT ELASTIC NOR RUBBERISED :		
A. Of cotton	17.6%	M 4% CI 13.6% C2 } E } Free
B. Of other textile materials	17.6%	M 4% CI 13.6% C2 } E } Free
60.05 OUTER GARMENTS AND OTHER ARTICLES, KNITTED OR CROCHETED, NOT ELASTIC NOR RUBBERISED :		
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	12.4%	M 4% CI 8.4% C2 } E } Free
II. Other	18%	M 4% CI 14.4% C2 } E } Free
B. Other	14.4%	M 4% CI 10.4% C2 } E } Free
60.06 KNITTED OR CROCHETED FABRIC AND ARTICLES THEREOF, ELASTIC OR RUBBERISED (INCLUDING ELASTIC KNEE-CAPS AND ELASTIC STOCKINGS) :		
A. Fabric	12.3%	M 3.5% CI 8.8% C2 } E } Free
B. Other	16.8%	M 4% CI 12.8% C2 } E } Free

Chapter 61

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	Rate of Duty	
	Full	Preferential
61.01 MEN'S AND BOYS' OUTER GARMENTS	17.6%	M 4% CI 13.6% C2 } Free E }
61.02 WOMEN'S, GIRLS' AND INFANTS' OUTER GARMENTS :		
A. Babies' garments	12.4%	M 4% CI 8.4% C2 } Free E }
B. Other	17.6%	M 4% CI 13.6% C2 } Free E }
61.03 MEN'S AND BOYS' UNDER GARMENTS, INCLUDING COLLARS, SHIRT FRONTS AND CUFFS	17.6%	M 4% CI 13.6% C2 } Free E }
61.04 WOMEN'S, GIRLS' AND INFANTS' UNDER GARMENTS	14.4%	M 4% CI 10.4% C2 } Free E }
61.05 HANDKERCHIEFS :		
A. Of cotton fabric, of a value of more than 15UA* per kg net weight	12.8%	M 4% CI 8.8% C2 } Free E }
B. Other	15.2%	M 4% CI 11.2% C2 } Free E }
61.06 SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE	16.8%	M 4% CI 12.8% C2 } Free E }
61.07 TIES, BOW TIES AND CRAVATS	12.4%	M 4% CI 8.4% C2 } Free E }
61.08 COLLARS, TUCKERS, FALLALS, BODICE-FRONT, JABOTS, CUFFS, FLOUNCES, YOKES AND SIMILAR ACCESSORIES AND TRIMMINGS FOR WOMEN'S AND GIRLS' GARMENTS	12.4%	M 4% CI 8.4% C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
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:		
A. Containing more than 5% by weight of silk, of man-made fibres, or of both together	10-8%	M 4% CI 6-8% C2 } Free E }
B. Other :		
I. Corsets and similar body-supporting under garments and brassières not containing embroidery, net, lace or material resembling lace	9-8%	M 3% CI 6-8% C2 } Free E }
II. Other	10-8%	M 4% CI 6-8% C2 } Free E }
61.10 GLOVES, MITTENS, MITTS, STOCKINGS, SOCKS AND SOCKETTES, NOT BEING KNITTED OR CROCHETED GOODS:		
A. Containing more than 5% by weight of silk, of man-made fibres, or of both together :		
I. Gloves, mittens and mitts made wholly of silk and/or man-made fibres	16-6%	M 5% CI 11-6% C2 } Free E }
II. Gloves, mittens and mitts wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)	16-6%	M 5% CI 11-6% C2 } Free E }
III. Other	16-1%	M 4-5% CI 11-6% C2 } Free E }
B. Other :		
I. Gloves, mittens and mitts wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)	16-6%	M 5% CI 11-6% C2 } Free E }
II. Other	15-6%	M 4% CI 11-6% C2 } Free E }
61.11 MADE UP ACCESSORIES FOR ARTICLES OF APPAREL (FOR EXAMPLE, DRESS SHIELDS, SHOULDER AND OTHER PADS, BELTS, MUFFS, SLEEVE PROTECTORS, POCKETS)	12-4%	M 4% CI 8-4% C2 } Free E }

OTHER MADE UP TEXTILE ARTICLES

NOTES

1. The headings of this Chapter are to be taken to apply to the articles of the kinds described therein only when made up of any textile fabric (other than felt and bonded fibre or similar bonded yarn fabrics) or of the braids or trimmings of 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	Rate of Duty	
	Full	Preferential
62.01 TRAVELLING RUGS AND BLANKETS :		
A. Electrically heated	13.6%	M 4% C1 9.6% C2 } Free E }
B. Other :		
I. Of cotton	15.2%	M 4% C1 11.2% C2 } Free E }
II. Of other textile materials	15.2%	M 4% C1 11.2% C2 } Free E }
62.02 BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN ; CURTAINS AND OTHER FURNISHING ARTICLES :		
A. Net curtains	17.6%	M 4% C1 13.6% C2 } Free E }
B. Other :		
I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	19%	M 4% C1 15.2% C2 } Free E }
II. Other:		
a) Bedspreads, quilts, sheets, pillow cases, bolster cases, mattress cases, and face, hand and bath towels, wholly of cotton and not containing embroidery, net, lace or material resembling lace	19%	M 3.5% C1 15.2% C2 } Free E }
b) Other	19%	M 4% C1 15.2% C2 } Free E }
62.03 SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS :		
A. Of jute or of other textile bast fibres of heading No. 57.03 :		
I. Used :		
a) Containing 85% or more by weight of jute	6.4%	M } Free C2 } E }
b) Other :		
I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	10.9%	M 4.5% C1 6.4% C2 } Free E }
2. Other	10.4%	M 4% C1 6.4% C2 } Free E }
II. Other :		
a) Of fabric weighing less than 310g/m ² :		
I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	20%	M 4.5% C1 16% C2 } Free E }
2. Other	20%	M 4% C1 16% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
62.03 A. II.—continued		
b) Of fabric weighing not less than 310g/m ² but not more than 500g/m ² :		
1. Containing more than 5% by weight of silk, of man-made fibres, or of both together	19.7%	M 4.5% CI 15.2% C2 } Free E }
2. Other	19%	M 4% CI 15.2% C2 } Free E }
c) Of fabric weighing more than 500g/m ² :		
1. Containing more than 5% by weight of silk, of man-made fibres, or of both together	16.5%	M 4.5% CI 12% C2 } Free E }
2. Other	16%	M 4% CI 12% C2 } Free E }
B. Of other textile materials :		
I. Used :		
a) Of flax or of sisal :		
1. Containing more than 5% by weight of silk, of man-made fibres, or of both together	10.9%	M 4.5% CI 6.4% C2 } Free E }
2. Other	10.4%	M 4% CI 6.4% C2 } Free E }
b) Other :		
1. Containing more than 5% by weight of silk, of man-made fibres, or of both together	12.5%	M 4.5% CI 8% C2 } Free E }
2. Other :		
aa) Of a weight not less than 110g and not more than 150g, measuring not less than 71cm by 35cm and not more than 77cm by 40cm, made wholly of woven cotton fabric and indelibly marked with a trade mark covering an area of not less than 515cm ²	11.5%	M 3.5% CI 8% C2 } Free E }
bb) Other	12%	M 4% CI 8% C2 } Free E }
II. Other :		
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	14.9%	M 4.5% CI 10.4% C2 } Free E }
b) Other :		
1. Of a weight not less than 110g and not more than 150g, measuring not less than 71cm by 35cm and not more than 77cm by 40cm, made wholly of woven cotton fabric and indelibly marked with a trade mark covering an area of not less than 515cm ²	13.9%	M 3.5% CI 10.4% C2 } Free E }
2. Other	14.4%	M 4% CI 10.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
62.04 TARPAULINS, SAILS, AWNINGS, SUNBLINDS, TENTS AND CAMPING GOODS :		
A. Of cotton :		
I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	16%	M 4% CI 12% C2 } Free E }
II. Other :		
a) Tent roofs, each of a weight of not less than two tonnes	12%	M } Free C2 } E }
b) Other	16%	M 4% CI 12% C2 } Free E }
B. Of other textile materials :		
I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	16.8%	M 4% CI 12.8% C2 } Free E }
II. Other :		
a) Tent roofs, each of a weight of not less than two tonnes	12.8%	M } Free C2 } E }
b) Other	16.8%	M 4% CI 12.8% C2 } Free E }
62.05 OTHER MADE UP TEXTILE ARTICLES (INCLUDING DRESS PATTERNS) :		
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	10.4%	M 4% CI 6.4% C2 } Free E }
B. Floor cloths, dish cloths, dusters and the like	16%	M 4% CI 12% C2 } Free E }
C. Other	12.4%	M 4% CI 8.4% C2 } Free E }

Chapter 63

OLD CLOTHING AND OTHER TEXTILE ARTICLES; RAGS

Tariff Heading	Rate of Duty	
	Full	Preferential
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:		
A. Used clothing For the purpose of heading No. 63.01, the expression "rubber or artificial plastic material" includes any textile fabric coated or covered substantially with one or both of those materials.	8%	M Free CI 6.4% C2 } Free E }
B. Other	7%	M Free CI 5-6% C2 } Free E }
63.02 USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES	Free	Free

Section XII

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

Chapter 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

NOTES

I. 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	Rate of Duty	
	Full	Preferential
64.01 FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR ARTIFICIAL PLASTIC MATERIAL:		
A. If made to cover the ankle:		
I. Of a length (front of sole to heel tip) exceeding 280mm	£0.0400 per pair + 16%	M £0.0400 per pair C1 16% C2 } Free E }
II. Other	£0.0150 per pair + 16%	M £0.0150 per pair C1 16% C2 } Free E }
B. If not made to cover the ankle:		
I. Of a length (front of sole to heel tip) exceeding 235mm	£0.0100 per pair + 16%	M £0.0100 per pair C1 16% C2 } Free E }
II. Other	£0.0080 per pair + 16%	M £0.0080 per pair C1 16% C2 } Free E }
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:		
I. Containing more than 5% by weight of silk, of man-made fibres, or of both together:		
a) Women's	6.4%, + whichever is the greater of 2% or £0.0150 per pair	M 2% or £0.0150 per pair, whichever is the greater C1 6.4% C2 } Free E }
b) Other	8.4%	M 2% C1 6.4% C2 } Free E }
II. Other:		
a) Women's	6.4%, + whichever is the greater of 1% or £0.0150 per pair	M 1% or £0.0150 per pair, whichever is the greater C1 6.4% C2 } Free E }
b) Men's	8%	M 1.5% C1 6.4% C2 } Free E }
c) Other	8.4%	M 2% C1 6.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
64.02—continued		
B. Other :		
I. With outer soles of rubber or artificial plastic material :		
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together :	18%	M 2% CI 16% C2 } Free E }
b) Other :		
1. If made to cover the ankle :		
aa) Of a length (front of sole to heel tip) exceeding 280mm	£0.0400 per pair + 16%	M £0.0400 per pair CI 16% C2 } Free E }
bb) Other	£0.0150 per pair + 16%	M £0.0150 per pair CI 16% C2 } Free E }
2. If not made to cover the ankle :		
aa) Of a length (front of sole to heel tip) exceeding 235mm	£0.0100 per pair + 16%	M £0.0100 per pair CI 16% C2 } Free E }
bb) Other	£0.0080 per pair + 16%	M £0.0080 per pair CI 16% C2 } Free E }
II. Other :		
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together :		
1. Women's	16%, + whichever is the greater of 2% or £0.0150 per pair	M 2% or £0.0150 per pair, whichever is the greater CI 16% C2 } Free E }
2. Other	18%	M 2% CI 16% C2 } Free E }
b) Other :		
1. Women's	16%, + whichever is the greater of 1% or £0.0150 per pair	M 1% or £0.0150 per pair, whichever is the greater CI 16% C2 } Free E }
2. Men's	17.5%	M 1.5% CI 16% C2 } Free E }
3. Other	18%	M 2% CI 16% C2 } Free E }
64.03 FOOTWEAR WITH OUTER SOLES OF WOOD OR CORK :		
A. Containing more than 5% by weight of silk, of man-made fibres, or of both together :		
I. Women's	7.2%, + whichever is the greater of 2% or £0.0150 per pair	M 2% or £0.0150 per pair, whichever is the greater CI 7.2% C2 } Free E }
II. Other	9%	M 2% CI 7.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
64.03—continued		
B. Other :		
I. Women's	7.2%+ whichever is the greater of 1% or £0.0150 per pair	M 1% or £0.0150 per pair, whichever is the greater CI 7.2% C2 } Free E }
II. Men's	8.7%	M 1.5% CI 7.2% C2 } Free E }
III. Other	9%	M 2% CI 7.2% C2 } Free E }
64.04 FOOTWEAR WITH OUTER SOLES OF OTHER MATERIALS :		
A. Rope-soled footwear, being footwear the sole of which is made wholly of rope	7%	M 1.5% CI 5.6% C2 } Free E }
B. Containing more than 5% by weight of silk, of man-made fibres, or of both together :		
I. Women's	5.6%+ whichever is the greater of 2% or £0.0150 per pair	M 2% or £0.0150 per pair, whichever is the greater CI 5.6% C2 } Free E }
II. Other	7.6%	M 2% CI 5.6% C2 } Free E }
C. Other :		
I. Women's	5.6%+ whichever is the greater of 1% or £0.0150 per pair	M 1% or £0.0150 per pair, whichever is the greater CI 5.6% C2 } Free E }
II. Men's	7%	M 1.5% CI 5.6% C2 } Free E }
III. Other	7.6%	M 2% CI 5.6% C2 } Free E }
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%	M 2% CI 7.2% C2 } Free E }
B. Other :		
I. Boot and shoe uppers, mounted on dummy lasts of wood or unmounted, and, in either case, perforated in at least two prominent places by the letters "SP" so as to render them unsuitable for use as boot or shoe parts	5.2%	M } Free C2 } E }
II. Other	7.2%	M 2% CI 5.2% C2 } Free E }
64.06 GAITERS, SPATS, LEGGINGS, PUTTEES, CRICKET PADS, SHIN-GUARDS AND SIMILAR ARTICLES, AND PARTS THEREOF	11.6%	M 4% CI 7.6% C2 } Free E }

HEADGEAR AND PARTS THEREOF

NOTES

1. This Chapter does not cover :
- Old headgear falling within heading No. 63.01 ;
 - Hair nets of human hair (heading No. 67.04) ;
 - Asbestos headgear (heading No. 68.13) ; or
 - 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	Rate of Duty	
	Full	Preferential
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:		
A. Of fur felt or of felt of wool and fur:		
I. Hat-forms and cone-shaped hat bodies:		
a) Containing silk or man-made fibres	9.5%	M 3.5% CI 6% C2 } Free E }
b) Not containing silk or man-made fibres	9%	M 3% CI 6% C2 } Free E }
II. Other	9.5%	M 3.5% CI 6% C2 } Free E }
B. Other:		
I. Hat-forms and cone-shaped hat bodies:		
a) Containing silk or man-made fibres	9.9%	M 3.5% CI 6.4% C2 } Free E }
b) Not containing silk or man-made fibres	9.4%	M 3% CI 6.4% C2 } Free E }
II. Other	9.9%	M 3.5% CI 6.4% C2 } Free E }
65.02 HAT-SHAPES, PLAITED OR MADE FROM PLAITED OR OTHER STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS:		
A. Of wood shavings or strips, straw, bark, esparto, aloe, Manila hemp (abaca), sisal or other unspun vegetable fibres:		
I. Containing silk or man-made fibres (including monofil or strip of heading No. 51.01 or 51.02)	7.1%	M 3.5% CI 3.6% C2 } Free E }
II. Not containing silk or man-made fibres:		
a) Wholly of unspun buntal fibre	4.5%	M 1% CI 3.6% C2 } Free E }
b) Other	5.1%	M 1.5% CI 3.6% C2 } Free E }
B. Of other materials:		
I. Containing silk or man-made fibres (including monofil or strip of heading No. 51.01 or 51.02)	8.7%	M 3.5% CI 5.2% C2 } Free E }
II. Not containing silk or man-made fibres	6.7%	M 1.5% CI 5.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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 :		
A. Not lined or trimmed :		
I. Of fur felt or of felt of wool and fur	9.5%	M 3.5% CI 6% C2 } Free E }
II. Other	9.9%	M 3.5% CI 6.4% C2 } Free E }
B. Lined or trimmed :		
I. Of fur felt or of felt of wool and fur	12.4%	M 4% CI 8.4% C2 } Free E }
II. Other	11.6%	M 4% CI 7.6% C2 } Free E }
65.04 HATS AND OTHER HEADGEAR, PLAITED OR MADE FROM PLAITED OR OTHER STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED :		
A. Not lined or trimmed :		
I. Of wood shavings or strips, straw, bark, esparto, aloe, Manila hemp (abaca), sisal or other unspun vegetable fibres :		
a) Containing more than 5% by weight of silk, of man-made fibres (including monofil or strip of heading No. 51.01 or 51.02), or of both together	7.9%	M 3.5% CI 4.4% C2 } Free E }
b) Other :		
1. Wholly of unspun buntal fibre	5.5%	M 1% CI 4.4% C2 } Free E }
2. Other	5.9%	M 1.5% CI 4.4% C2 } Free E }
II. Of other materials :		
a) Containing more than 5% by weight of silk, of man-made fibres (including monofil or strip of heading No. 51.01 or 51.02), or of both together	8.7%	M 3.5% CI 5.2% C2 } Free E }
b) Other	6.7%	M 1.5% CI 5.2% C2 } Free E }
B. Lined or trimmed	11.2%	M 4% CI 7.2% C2 } Free E }
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	11.6%	M 4% CI 7.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
65.06 OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED:		
A. Bathing caps of rubber	9.5%	M 2% CI 7.6% C2 } Free E }
B. Other headgear	11.6%	M 4% CI 7.6% C2 } Free E }
65.07 HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES (INCLUDING SPRING FRAMES FOR OPERA HATS), PEAKS AND CHIN-STRAPS, FOR HEADGEAR:		
A. Head-bands	7.5%	M 3.5% CI 4% C2 } Free E }
B. Other	9.9%	M 3.5% CI 6.4% C2 } Free E }

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

NOTES

1. This Chapter does not cover :
- Measure walking-sticks or the like (heading No. 90.16) ;
 - Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93) ; or
 - Goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).
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	Rate of Duty	
	Full	Preferential
66.01 UMBRELLAS AND SUNSHADES (INCLUDING WALKING-STICK UMBRELLAS, UMBRELLA TENTS, AND GARDEN AND SIMILAR UMBRELLAS)	16.8%	M 4% CI 12.8% C2 } Free E }
66.02 WALKING-STICKS (INCLUDING CLIMBING-STICKS AND SEAT-STICKS), CANES, WHIPS, RIDING-CROPS AND THE LIKE	7.6%	M 2% CI 5.6% C2 } Free E }
66.03 PARTS, FITTINGS, TRIMMINGS AND ACCESSORIES OF ARTICLES FALLING WITHIN HEADING No. 66.01 OR 66.02 :		
A. Handles and knobs	7.2%	M 2% CI 5.2% C2 } Free E }
B. Frames, including frames mounted on shafts (sticks)	14%	M 2% CI 12% C2 } Free E }
C. Other parts, fittings, trimmings and accessories :		
I. Whip centres of leather	10.4%	M } Free C2 } E }
II. Other	12.4%	M 2% CI 10.4% C2 } Free E }

**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 lace, 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 ;
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.
- (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).

Tariff Heading	Rate of Duty	
	Full	Preferential
67.01 SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN, AND ARTICLES THEREOF (OTHER THAN GOODS FALLING WITHIN HEADING No. 05.07 AND WORKED QUILLS AND SCAPES) :		
A. Skins and other parts of birds with their feathers or down :		
I. Dressed goose skins, without feathers but with down not cut	5-6%	M 2% CI 3-6% C2 } E } Free
II. Other	8%	M 2% CI 6% C2 } E } Free
B. Feathers, parts of feathers and down :		
I. Down	6%	M } C2 } Free E }
II. Other	8%	M 2% CI 6% C2 } E } Free
C. Made up articles	9%	M 2% CI 7-2% C2 } E } Free
67.02 ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT AND PARTS THEREOF ; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT :		
A. Artificial flowers, foliage or fruit and parts thereof :		
I. Parts :		
a) Containing more than 25% by weight of silk, of man-made fibres, or of both together	14-6%	M 4-2% CI 10-4% C2 } E } Free
b) Other	13%	M 2-5% CI 10-4% C2 } E } Free
II. Other :		
a) Containing more than 25% by weight of silk, of man-made fibres, or of both together	16-2%	M 4-2% CI 12% C2 } E } Free
b) Other	14-5%	M 2-5% CI 12% C2 } E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
67.02—continued		
B. Articles made of artificial flowers, foliage or fruit :		
I. Containing more than 25% by weight of silk, of man-fibres, or of both together :	17.8%	M 4.2% CI 13.6% C2 } E } Free
II. Other	16.1%	M 2.5% CI 13.6% C2 } E } Free
67.03 HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR PREPARED FOR USE IN MAKING WIGS AND THE LIKE :		
A. Human hair, not further worked than dressed	3.6%	M } C2 } Free E }
B. Other	5.6%	M } C2 } Free E }
67.04 WIGS, FALSE BEARDS, EYEBROWS AND EYE-LASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILES; OTHER ARTICLES OF HUMAN HAIR (INCLUDING HAIR NETS)	8%	M 2% CI 6% C2 } E } Free
67.05 FANS AND HANDSCREENS, NON-MECHANICAL, OF ANY MATERIAL; FRAMES AND HANDLES THEREFOR AND PARTS OF SUCH FRAMES AND HANDLES, OF ANY MATERIAL	8.8%	M 2% CI 6.8% C2 } E } Free

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	Rate of Duty	
	Full	Preferential
68.01 ROAD AND PAVING SETTS, CURBS AND FLAG-STONES, OF NATURAL STONE (EXCEPT SLATE) :		
A. Granite flagstones	7%	M 5% CI 2% C2 } Free E }
B. Other	2%	M } C2 } Free E }
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 :		
A. Worked monumental or building stone :		
I. Simply cut or sawn, with a flat or even surface :		
a) Calcareous stone or alabaster :		
I. Marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2.5 or more :		
aa) Tiles of which no side exceeds 610mm in length	6.4%	M } C2 } Free E }
bb) Other :		
11. Sawn but not otherwise worked (apart from being roughly split or roughly squared)	6.4%	M } C2 } Free E }
22. Other	9.4%	M 3% CI 6.4% C2 } Free E }
2. Other	6.4%	M } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
68.02 A. I.—continued		
b) Other stone :		
1. Flint for lining grinders	4%	M } Free C2 E }
2. Other :		
aa) Granite :		
11. Blocks in the form of rough cylinders, not less than 5.5m in length and not less than 715mm in diameter, not further worked than scabbled	3.2%	M } Free C2 E }
22. Other	8.2%	M } 5% C1 } 3.2% C2 } Free E }
bb) Other	3.2%	M } Free C2 E }
II. Moulded or turned, but not otherwise worked :		
a) Calcareous stone or alabaster :		
1. Marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2.5 or more :		
aa) Tiles of which no side exceeds 610mm in length	4.8%	M } Free C2 E }
bb) Other	7.8%	M } 3% C1 } 4.8% C2 } Free E }
2. Other	4.8%	M } Free C2 E }
b) Other stone :		
1. Granite :		
aa) Vases	6%	M } 2% C1 } 4% C2 } Free E }
bb) Other	9%	M } 5% C1 } 4% C2 } Free E }
2. Other	4%	M } Free C2 E }
III. Polished, decorated or otherwise worked, but not carved :		
a) Calcareous stone or alabaster :		
1. Marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2.5 or more :		
aa) Tiles of which no side exceeds 610mm in length	6%	M } Free C2 E }
bb) Other	9%	M } 3% C1 } 6% C2 } Free E }
2. Other	6%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
68.02 A. III.—continued		
b) Other stone :		
1. Of a net weight of less than 10kg :		
aa) Granite :		
11. Planed, or sawn and planed, on one or two sides only, but not further worked	9.8%	M 3% CI 6.8% C2 } Free E }
22. Vases, inkstands (with or without trays or penholders), pen or pencil racks, stands and trays, blotters and letter openers, and bureau sets consisting of two or more of the foregoing articles	8.8%	M 2% CI 6.8% C2 } Free E }
33. Other	11.8%	M 5% CI 6.8% C2 } Free E }
bb) Other	6.8%	M } Free C2 E }
2. Other :		
aa) Granite :		
11. Planed, or sawn and planed, on one or two sides only, but not further worked	8.2%	M 3% CI 5.2% C2 } Free E }
22. Vases, inkstands (with or without trays or penholders), pen or pencil racks, stands and trays, blotters and letter openers, and bureau sets consisting of two or more of the foregoing articles	7.2%	M 2% CI 5.2% C2 } Free E }
33. Other	10.2%	M 5% CI 5.2% C2 } Free E }
bb) Other	5.2%	M } Free C2 E }
IV. Carved :		
a) Marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2.5 or more :		
1. Tiles of which no side exceeds 610mm in length	5.6%	M } Free C2 E }
2. Other	8.6%	M 3% CI 5.6% C2 } Free E }
b) Granite :		
1. Vases, inkstands (with or without trays or penholders), pen or pencil racks, stands and trays, blotters and letter openers, and bureau sets consisting of two or more of the foregoing articles	7.6%	M 2% CI 5.6% C2 } Free E }
2. Other	10.6%	M 5% CI 5.6% C2 } Free E }
c) Other stone	5.6%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
68.02—continued		
B. Mosaic cubes; powder, granules and chippings, artificially coloured:		
I. Of granite	10.6%	M 5% CI 5.6% C2 } Free E }
II. Of marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2.5 or more:		
a) Mosaic cubes	5.6%	M } Free C2 } E }
b) Other	8.6%	M 3% CI 5.6% C2 } Free E }
III. Of other stone	5.6%	M } Free C2 } E }
68.03 WORKED SLATE AND ARTICLES OF SLATE, INCLUDING ARTICLES OF AGGLOMERATED SLATE	5%	M 1% CI 4% C2 } Free E }
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	4.6%	M 1.4% CI 3.2% C2 } Free E }
II. Other	5.4%	M 1.4% CI 4% C2 } Free E }
B. Other	3.8%	M 1.4% CI 2.4% C2 } Free E }
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	5%	M 1.4% CI 3.6% C2 } Free E }
B. Other	4.6%	M 1.4% CI 3.2% C2 } Free E }
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	5.2%	M 1.6% CI 3.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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	4%	M } Free C2 } E }
B. Other	2-8%	M } Free C2 } E }
68.08 ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, OF PETROLEUM BITUMEN OR COAL TAR PITCH)	2-4%	M } Free C2 } E }
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	6-8%	M } 2% CI } 4-8% C2 } Free E }
68.10 ARTICLES OF PLASTERING MATERIAL:		
A. Boards, sheets, panels, tiles and the like, not ornamented	2-8%	M } Free C2 } E }
B. Other	3-2%	M } Free C2 } E }
68.11 ARTICLES OF CEMENT (INCLUDING SLAG CEMENT), OF CONCRETE OR OF ARTIFICIAL STONE (INCLUDING GRANULATED MARBLE AGGLOMERATED WITH CEMENT), REINFORCED OR NOT	4-2%	M } 1% CI } 3-2% C2 } Free E }
68.12 ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE:		
A. Building materials	4-7%	M } 1-5% CI } 3-2% C2 } Free E }
B. Other	6-7%	M } 1-5% CI } 5-2% C2 } Free E }
68.13 FABRICATED ASBESTOS AND ARTICLES THERE-OF (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:		
A. Fabricated asbestos (for example, carded fibres, dyed fibres)	8%	M } 1-5% CI } 6-4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
68.13—continued		
B. Articles of asbestos :		
I. Thread	8.7%	M 1.5% CI 7.2% C2 } Free E }
II. Fabric	10.3%	M 1.5% CI 8.8% C2 } Free E }
III. Other :		
a) Clothing and parts thereof	11.6%	M 2% CI 9.6% C2 } Free E }
b) Other	11.1%	M 1.5% CI 9.6% C2 } Free E }
C. Mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures :		
I. Mixtures	5.5%	M 1.5% CI 4% C2 } Free E }
II. Articles	7%	M 1.5% CI 5.6% C2 } Free E }
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 :		
A. Unmounted linings suitable for brakes, clutches and other parts of motor vehicles	8.8%	M 2.4% CI 8% C2 } Free E }
B. Other	8%	M 1.5% CI 6.4% C2 } Free E }
68.15 WORKED MICA AND ARTICLES OF MICA, INCLUDING BONDED MICA SPLITTINGS ON A SUPPORT OF PAPER OR FABRIC (FOR EXAMPLE, MICANITE AND MICAFOLIUM) :		
A. Sheets or splittings of mica	3.6%	M } Free C2 } E }
B. Plates, sheets or strips made from mica splittings or powder, whether or not on a support	4%	M } Free C2 } E }
C. Other	6.4%	M } Free C2 } E }
68.16 ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED :		
A. Unfired bricks made of chromite	6.8%	M } Free C2 } E }
B. Other	4.4%	M } Free C2 } E }

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	Rate of Duty	
	Full	Preferential
I. HEAT-INSULATING AND REFRACTORY GOODS		
69.01 HEAT-INSULATING BRICKS, BLOCKS, TILES AND OTHER HEAT-INSULATING GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) :		
A. Bricks weighing more than 650kg/m ³	4%	M } Free C2 } E }
B. Other :		
I. Bricks and blocks	4% or 0.40UA* per 100kg gross, whichever is the greater	M } Free C2 } E }
II. Other	2%, + whichever is the greater of 4% or 0.40UA* per 100kg gross	M } 2% C1 } 4% or 0.40UA* per 100kg gross, whichever is the greater C2 } Free E }
69.02 REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS, OTHER THAN GOODS FALLING WITHIN HEADING No. 69.01 :		
A. With a basis of magnesite, dolomite or chromite	1%, + whichever is the greater of 3.2% or 0.88UA* per 100kg gross	M } 1% C1 } 3.2% or 0.88UA* per 100kg gross, whichever is the greater C2 } Free E }
B. Other	1%, + whichever is the greater of 3.2% or 0.48UA* per 100kg gross	M } 1% C1 } 3.2% or 0.48UA* per 100kg gross, whichever is the greater C2 } Free E }
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 :		
A. With a basis of graphite or other forms of carbon :		
I. Laboratory wares	10.6%	M } 3.4% C1 } 7.2% C2 } Free E }
II. Other	8.2%	M } 1% C1 } 7.2% C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
69.03—continued		
B. With a basis of magnesite, dolomite or chromite :		
I. Laboratory wares	13%	M 3.4% CI 9.6% C2 } Free E }
II. Other	10.6%	M 1% CI 9.6% C2 } Free E }
C. Other :		
I. Laboratory wares	10.2%	M 3.4% CI 6.8% C2 } Free E }
II. Other	7.8%	M 1% CI 6.8% C2 } Free E }
II. OTHER CERAMIC PRODUCTS		
69.04 BUILDING BRICKS (INCLUDING FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE) :		
A. Common pottery	4.2%	M 1% CI 3.2% C2 } Free E }
B. Other	5%	M 1% CI 4% C2 } Free E }
69.05 ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY-LINERS, CORNICES AND OTHER CONSTRUCTIONAL GOODS, INCLUDING ARCHITECTURAL ORNAMENTS :		
A. Roofing tiles of common pottery	4%	M 1.2% CI 2.8% C2 } Free E }
B. Other :		
I. Roofing tiles	5.2%	M 1.2% CI 4% C2 } Free E }
II. Other	6%	M 2% CI 4% C2 } Free E }
69.06 PIPING, CONDUITS AND GUTTERING (INCLUDING ANGLES, BENDS AND SIMILAR FITTINGS) :		
A. Common pottery	4.8%	M 2% CI 2.8% C2 } Free E }
B. Other	8.4%	M 2% CI 6.4% C2 } Free E }
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	Whichever is the greater of 6.4% or 0.21UA* per sq.m with a maximum of 12.8% + 1.5%	M 1.5% CI Whichever is the greater of 6.4% or 0.21UA* per sq.m with a maximum of 12.8% C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
69.07—continued		
B. Other :		
I. Common pottery	8%	M 1.5% CI 6.4% C2 } Free E }
II. Other	Whichever is the greater of 6.4% or 0.24UA* per sq.m with a maximum of 12.8% + 1.5%	M 1.5% CI Whichever is the greater of 6.4% or 0.24UA* per sq.m with a maximum of 12.8% C2 } Free E }
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 :		
I. All white, flat, rectangular, not figured or embossed	Whichever is the greater of 7.2% or 0.36UA* per sq.m with a maximum of 14.4% + £0.0269 per sq.m	M £0.0269 per sq.m CI Whichever is the greater of 7.2% or 0.36UA* per sq.m with a maximum of 14.4% C2 } Free E }
II. Other	Whichever is the greater of 7.2% or 0.36UA* per sq.m with a maximum of 14.4% + whichever is the greater of 3% or £0.0269 per sq.m	M 3% or £0.0269 per sq.m, whichever is the greater CI Whichever is the greater of 7.2% or 0.36UA* per sq.m with a maximum of 14.4% C2 } Free E }
B. Other :		
I. Common pottery :		
a) All white, flat, rectangular, not figured or embossed	7.2% + £0.0269 per sq.m	M £0.0269 per sq.m CI 7.2% C2 } Free E }
b) Other	7.2% + whichever is the greater of 3% or £0.0269 per sq.m	M 3% or £0.0269 per sq.m, whichever is the greater CI 7.2% C2 } Free E }
II. Other :		
a) All white, flat, rectangular, not figured or embossed	Whichever is the greater of 7.2% or 0.24UA* per sq.m with a maximum of 14.4% + £0.0269 per sq.m	M £0.0269 per sq.m CI Whichever is the greater of 7.2% or 0.24UA* per sq.m with a maximum of 14.4% C2 } Free E }
b) Other	Whichever is the greater of 7.2% or 0.24UA* per sq.m with a maximum of 14.4% + whichever is the greater of 3% or £0.0269 per sq.m	M 3% or £0.0269 per sq.m, whichever is the greater CI Whichever is the greater of 7.2% or 0.24UA* per sq.m with a maximum of 14.4% C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
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:		
I. Laboratory wares	13%	M 3.4% CI 9.6% E } Free
II. Other	11.6%	M 2% CI 9.6% E } Free
B. Other:		
I. Laboratory wares	9.4%	M 3.4% CI 6% E } Free
II. Other	8%	M 2% CI 6% E } Free
69.10 SINKS, WASH BASINS, BIDETS, WATER CLOSET PANS, URINALS, BATHS AND LIKE SANITARY FIXTURES	2.5%, + whichever is the greater of 8% or 4.80UA* per 100kg gross	M 2.5% CI 8% or 4.80UA* per 100kg gross, whichever is the greater C2 } Free E }
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):		
A. White or single-coloured:		
I. Articles designed for fixing to or setting in the wall	2.5%, + whichever is the greater of 10.8% or 9.76UA* per 100kg gross	M 2.5% CI 10.8% or 9.76UA* per 100kg gross, whichever is the greater C2 } Free E }
II. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following: Cups (including mugs and beakers) Saucers and plates Teapots and coffee pots Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'œuvre sets, tea sets and coffee sets, and articles designed as parts of such sets Cooking utensils and kitchenware	£0.2460 per 100kg, + whichever is the greater of 10.8% or 9.76UA* per 100kg gross	M £0.2460 per 100kg CI 10.8% or 9.76UA* per 100kg gross, whichever is the greater C2 } Free E }
III. Washstand utensils and chamber pots	£0.2460 per 100kg, + whichever is the greater of 10.8% or 9.76UA* per 100kg gross	M £0.2460 per 100kg CI 10.8% or 9.76UA* per 100kg gross, whichever is the greater C2 } Free E }
IV. Other	£1.7715 per 100kg, + whichever is the greater of 10.8% or 9.76UA* per 100kg gross	M £1.7715 per 100kg CI 10.8% or 9.76UA* per 100kg gross, whichever is the greater C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
69.11—continued		
B. Other :		
I. Articles designed for fixing to or setting in the wall	2.5% + whichever is the greater of 10.8% or 20UA* per 100kg gross	M 2.5% CI 10.8% or 20UA* per 100kg, whichever is the greater C2 } Free E }
II. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following :	£0.2460 per 100kg, + whichever is the greater of 10.8% or 20UA* per 100kg gross	M £0.2460 per 100kg CI 10.8% or 20UA* per 100kg, whichever is the greater C2 } Free E }
Cups (including mugs and beakers)		
Saucers and plates		
Teapots and coffee pots		
Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'œuvre sets, tea sets and coffee sets, and articles designed as parts of such sets		
Cooking utensils and kitchenware		
III. Washstand utensils and chamber pots	£0.2460 per 100kg, + whichever is the greater of 10.8% or 20UA* per 100kg gross	M £0.2460 per 100kg CI 10.8% or 20UA* per 100kg, whichever is the greater C2 } Free E }
IV. Other	£1.7715 per 100kg, + whichever is the greater of 10.8% or 20UA* per 100kg gross	M £1.7715 per 100kg CI 10.8% or 20UA* per 100kg, whichever is the greater C2 } Free E }
69.12 TABLEWARE AND OTHER ARTICLES OF A KIND COMMONLY USED FOR DOMESTIC OR TOILET PURPOSES, OF OTHER KINDS OF POTTERY:		
A. Common pottery :		
I. Fireproof non-vitrified earthenware cooking utensils	8.8%	M 2.8% CI 6% C2 } Free E }
II. Articles designed for fixing to or setting in the wall	8.5%	M 2.5% CI 6% C2 } Free E }
III. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following :	£0.2460 per 100kg + 6%	M £0.2460 per 100kg CI 6% C2 } Free E }
Cups (including mugs and beakers)		
Saucers and plates		
Teapots and coffee pots		
Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'œuvre sets, tea sets and coffee sets, and articles designed as parts of such sets		
Cooking utensils not comprised in subheading A. I. above, and kitchenware		
IV. Washstand utensils and chamber pots	£0.2460 per 100kg + 6%	M £0.2460 per 100kg CI 6% C2 } Free E }
V. Other	£1.7715 per 100kg + 6%	M £1.7715 per 100kg CI 6% C2 } Free E }

* See page III.

Tariff Heading	Rate of Duty	
	Full	Preferential
69.12—continued		
B. Stoneware :		
I. Articles designed for fixing to or setting in the wall	10.1%	M 2.5% CI 7.6% C2 } Free E }
II. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following :	£0-2460 per 100kg + 7.6%	M £0-2460 per 100kg CI 7.6% C2 } Free E }
Cups (including mugs and beakers)		
Saucers and plates		
Teapots and coffee pots		
Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'œuvre sets, tea sets and coffee sets, and articles designed as parts of such sets		
Cooking utensils and kitchenware		
III. Washstand utensils and chamber pots	£0-2460 per 100kg + 7.6%	M £0-2460 per 100kg CI 7.6% C2 } Free E }
IV. Other	£1-7715 per 100kg + 7.6%	M £1-7715 per 100kg CI 7.6% C2 } Free E }
C. Earthenware or fine pottery :		
I. White or single-coloured :		
a) Fireproof non-vitrified earthenware cooking utensils	2.8%, + whichever is the greater of 8.4% or 10.88UA* per 100kg gross	M 2.8% CI 8.4% or 10.88UA* per 100kg gross, whichever is the greater C2 } Free E }
b) Articles designed for fixing to or setting in the wall	2.5%, + whichever is the greater of 8.4% or 10.88UA* per 100kg gross	M 2.5% CI 8.4% or 10.88UA* per 100kg gross, whichever is the greater C2 } Free E }
c) Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following :	£0-2460 per 100kg, + whichever is the greater of 8.4% or 10.88UA* per 100kg gross	M £0-2460 per 100kg CI 8.4% or 10.88UA* per 100kg gross, whichever is the greater C2 } Free E }
Cups (including mugs and beakers)		
Saucers and plates		
Teapots and coffee pots		
Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'œuvre sets, tea sets and coffee sets, and articles designed as parts of such sets		
Cooking utensils, not comprised in subheading C. I. a) above, and kitchenware		
d) Washstand utensils and chamber pots	£0-2460 per 100kg, + whichever is the greater of 8.4% or 10.88UA* per 100kg gross	M £0-2460 per 100kg CI 8.4% or 10.88UA* per 100kg gross, whichever is the greater C2 } Free E }
e) Other	£1-7715 per 100kg, + whichever is the greater of 8.4% or 10.88UA* per 100kg gross	M £1-7715 per 100kg CI 8.4% or 10.88UA* per 100kg gross, whichever is the greater C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
69.12 C.—continued		
II. Other :		
a) Fireproof non-vitrified earthenware cooking utensils	2.8%, + whichever is the greater of 8.4% or 14.40UA* per 100kg gross	M 2.8% CI 8.4% or 14.40UA* per 100kg, whichever is the greater C2 } Free E }
b) Articles designed for fixing to or setting in the wall	2.5%, + whichever is the greater of 8.4% or 14.40UA* per 100kg gross	M 2.5% CI 8.4% or 14.40UA* per 100kg, whichever is the greater C2 } Free E }
c) Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following : Cups (including mugs and beakers) Saucers and plates Teapots and coffee pots Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'œuvre sets, tea sets and coffee sets, and articles designed as parts of such sets Cooking utensils, not comprised in subheading C. II. a) above, and kitchenware	£0.2460 per 100kg, + whichever is the greater of 8.4% or 14.40UA* per 100kg gross	M £0.2460 per 100kg CI 8.4% or 14.40UA* per 100kg, whichever is the greater C2 } Free E }
d) Washstand utensils and chamber pots	£0.2460 per 100kg, + whichever is the greater of 8.4% or 14.40UA* per 100kg gross	M £0.2460 per 100kg CI 8.4% or 14.40UA* per 100kg, whichever is the greater C2 } Free E }
e) Other	£1.7715 per 100kg, + whichever is the greater of 8.4% or 14.40UA* per 100kg gross	M £1.7715 per 100kg CI 8.4% or 14.40UA* per 100kg, whichever is the greater C2 } Free E }
D. Other :		
I. Articles designed for fixing to or setting in the wall	14%	M 2.5% CI 11.2% C2 } Free E }
II. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following : Cups (including mugs and beakers) Saucers and plates Teapots and coffee pots Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'œuvre sets, tea sets and coffee sets, and articles designed as parts of such sets Cooking utensils and kitchenware	£0.2460 per 100kg + 11.2%	M £0.2460 per 100kg CI 11.2% C2 } Free E }
III. Washstand utensils and chamber pots	£0.2460 per 100kg + 11.2%	M £0.2460 per 100kg CI 11.2% C2 } Free E }
IV. Other	£1.7715 per 100kg + 11.2%	M £1.7715 per 100kg CI 11.2% C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
69.13 STATUETTES AND OTHER ORNAMENTS, AND ARTICLES OF PERSONAL ADORNMENT; ARTICLES OF FURNITURE:		
A. Common pottery:		
I. Statuettes and other ornaments	£1.7715 per 100kg + 6.4%	M £1.7715 per 100kg CI 6.4% C2 } Free E }
II. Other	8.4%	M 2% CI 6.4% C2 } Free E }
B. Porcelain or china:		
I. Statuettes and other ornaments	£1.7715 per 100kg, + whichever is the greater of 8.8% or 56UA* per 100kg gross	M £1.7715 per 100kg CI 8.8% or 56UA* per 100kg gross, whichever is the greater C2 } Free E }
II. Other	2%, + whichever is the greater of 8.8% or 56UA* per 100kg gross	M 2% CI 8.8% or 56UA* per 100kg gross, whichever is the greater C2 } Free E }
C. Other:		
I. Statuettes and other ornaments	£1.7715 per 100kg, + whichever is the greater of 8% or 28UA* per 100kg gross	M £1.7715 per 100kg CI 8% or 28UA* per 100kg gross, whichever is the greater C2 } Free E }
II. Other	2%, + whichever is the greater of 8% or 28UA* per 100kg gross	M 2% CI 8% or 28UA* per 100kg gross, whichever is the greater C2 } Free E }
69.14 OTHER ARTICLES:		
A. Porcelain or china	14%	M 2% CI 12% C2 } Free E }
B. Other	8%	M 2% CI 6% C2 } Free E }

* See page III.

Chapter 70

GLASS AND GLASSWARE

NOTES

1. 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.
2. The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.
3. For the purposes of heading No. 70.20, the expression "wool" means :
- Mineral wools with a silica (SiO_2) content not less than 60% by weight ;
 - Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O and/or Na_2O) content of more than 5% by weight or a boric oxide (B_2O_3) content of more than 2% by weight. Mineral wools which do not comply with the above specifications fall in heading No. 68.07.
4. For the purposes of this Schedule the expression "glass" is to be taken to extend to fused quartz and fused silica.

Tariff Heading	Rate of Duty	
	Full	Preferential
70.01 WASTE GLASS (CULLET) ; GLASS IN THE MASS (EXCLUDING OPTICAL GLASS) :		
A. Waste glass (cullet)	Free	Free
B. Glass in the mass (excluding optical glass)	2.8%	M } Free C2 } E }
70.02 GLASS OF THE VARIETY KNOWN AS "ENAMEL" GLASS, IN THE MASS, RODS AND TUBES	5.2%	M } 2% C1 } 3.2% C2 } Free E }
70.03 GLASS IN BALLS, RODS AND TUBES, UNWORKED (NOT BEING OPTICAL GLASS) :		
A. Balls	5.6%	M } Free C2 } E }
B. Other	8.6%	M } 3% C1 } 5.6% C2 } Free E }
70.04 UNWORKED CAST OR ROLLED GLASS (INCLUDING FLASHED OR WIRED GLASS), WHETHER FIGURED OR NOT, IN RECTANGLES :		
A. Wired	1.5% + whichever is the greater of 4% or 0.40UA* per 100kg gross	M } 1.5% C1 } 4% or 0.40UA* per 100kg gross, whichever is the greater C2 } Free E }
B. Other	1.5% + whichever is the greater of 4% or 0.64UA* per 100kg gross	M } 1.5% C1 } 4% or 0.64UA* per 100kg gross, whichever is the greater C2 } Free E }
70.05 UNWORKED DRAWN OR BLOWN GLASS (INCLUDING FLASHED GLASS), IN RECTANGLES	1.5% + whichever is the greater of 4.8% or 0.48UA* per 100kg gross	M } 1.5% C1 } 4.8% or 0.48UA* per 100kg gross, whichever is the greater C2 } Free E }
70.06 CAST, ROLLED, DRAWN OR BLOWN GLASS (INCLUDING FLASHED OR WIRED GLASS), IN RECTANGLES, SURFACE GROUND OR POLISHED, BUT NOT FURTHER WORKED	5.5%	M } 1.5% C1 } 4% C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
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	8%	M 1.5% CI 6.4% C2 } Free E }
70.08 SAFETY GLASS CONSISTING OF TOUGHENED OR LAMINATED GLASS, SHAPED OR NOT;		
A. In sizes and shapes ready for incorporation in motor vehicles	9%	M 2% CI 8.6% C2 7% E Free
B. Other	9%	M 2% CI 7.2% C2 } Free E }
70.09 GLASS MIRRORS (INCLUDING REAR-VIEW MIRRORS), UNFRAMED, FRAMED OR BACKED:		
A. Suitable for motor vehicles	11.8%	M 3% CI 11% C2 10% E Free
B. Other	11%	M 2% CI 8.8% C2 } Free E }
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	10.1%	M 2.5% CI 7.6% C2 } Free E }
70.11 GLASS ENVELOPES (INCLUDING BULBS AND TUBES) FOR ELECTRIC LAMPS, ELECTRONIC VALVES OR THE LIKE	5-6%	M } Free C2 } E }
70.12 GLASS INNERS FOR VACUUM FLASKS OR FOR OTHER VACUUM VESSELS:		
A. Unfinished	11.4%	M 3% CI 8.4% C2 } Free E }
B. Finished	13%	M 3% CI 10% C2 } Free E }
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:		
A. Cooking utensils, kitchen and tableware, of glass-ceramic, being a crystalline ceramic material made from glass	£0-2460 per 100kg + 12.4%	M £0-2460 per 100kg CI 12.4% C2 } Free E }
B. Other	15.5%	M 3.1% CI 12.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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. Facetted glass, plates, balls, pear-shaped drops, flower-shaped pieces, pendants and similar articles for trimming chandeliers	10%	M 2% CI 8% C2 } Free E }
II. Other (for example, diffusers, ceiling lights, bowls, cups, lamp-shades, globes, tulip-shaped pieces)	9%	M 2% CI 7.2% C2 } Free E }
B. Other:		
I. Optical elements	12%	M 4% CI 8% C2 } Free E }
II. Other	10%	M 2% CI 8% C2 } Free E }
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	6%	M } Free C2 } E }
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	Whichever is the greater of 3.2% or 1.28UA* per 100kg gross	M } Free C2 } E }
70.17 LABORATORY, HYGENIC AND PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED; GLASS AMPOULES:		
A. Laboratory, hygienic and pharmaceutical glassware:		
I. Of fused silica or fused quartz	8-6%	M 3.4% CI 5.2% C2 } Free E }
II. Other	10-6%	M 3.4% CI 7.2% C2 } Free E }
B. Glass ampoules	10-6%	M 3.4% CI 7.2% C2 } Free E }
70.18 OPTICAL GLASS AND ELEMENTS OF OPTICAL GLASS, OTHER THAN OPTICALLY WORKED ELEMENTS; BLANKS FOR CORRECTIVE SPECTACLE LENSES	11-2%	M 4% CI 7.2% C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
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):		
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):		
I. Glass beads:		
a) Cut and mechanically polished	Free	Free
b) Other	9.2%	M C2 E } Free
II. Imitation pearls	0.96UA* per kg	M C2 E } Free
III. Imitation precious and semi-precious stones:		
a) Cut and mechanically polished	Free	Free
b) Other	5.2%	M C2 E } Free
IV. Other:		
a) Glass grains (ballotini)	6.8%	M C2 E } Free
b) Other	8.8%	M C2 E } Free
B. Artificial eyes	7.8%	M C1 C2 E } 1% 6.8% Free
C. Articles of glassware made from fancy or decorative glass smallwares:		
I. Bead trimmings	8%	M C1 C2 E } 1.5% 6.4% Free
II. Other	8.9%	M C1 C2 E } 2.5% 6.4% Free
D. Other:		
I. Ornaments and other fancy articles of lamp-worked glass	10.5%	M C1 C2 E } 2.5% 8% Free
II. Other	8%	M C2 E } Free

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
70.20 GLASS FIBRE (INCLUDING WOOL), YARNS, FABRICS, AND ARTICLES MADE THEREFROM:		
A. Non-textile fibre and articles made therefrom	8-8%	M } C2 } Free E }
B. Textile fibre, yarns, fabrics, and articles made therefrom	10-4%	M } C2 } Free E }
70.21 OTHER ARTICLES OF GLASS:		
A. Face plates, cones, or necks, being parts of glass envelopes for cathode ray tubes	9-3%	M } 2-5% C1 } 6-8% C2 } Free E }
B. Other	8-8%	M } 2% C1 } 6-8% C2 } Free E }

Section XIV

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

Chapter 71

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

NOTES

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly :
 - (a) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of rolled precious metal, are to be classified within this Chapter and not within any other Chapter.
2. (a) Headings Nos. 71.12, 71.13 and 71.14 do not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles ;
 (b) Heading No. 71.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).
3. This Chapter does not cover :
 - (a) Amalgams of precious metal, and colloidal precious metal (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 ;
 - (k) Coin (Chapter 72 or 99) ;
 - (l) 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, lemelts, 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.

Tariff Heading	Rate of Duty	
	Full	Preferential
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	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	Free
B. Other :		
I. For industrial uses :		
a) Articles of piezo-electric quartz	2.8%	M } Free C2 } E }
b) Other :		
1. Diamonds drilled so as to be adapted for use in wire-drawing dies	5.2%	M } 2% C1 } 3.2% C2 } Free E }
2. Other	3.2%	M } Free C2 } E }
II. For other uses	Free	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	0.8%	M } Free C2 } E }
B. Other :		
I. For industrial uses	3.2%	M } Free C2 } E }
II. For other uses	1.6%	M } Free C2 } E }
71.04 DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES	Free	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	Free
B. Bars, rods, wire and sections ; plates, sheets and strips	1.6%	M } Free C2 } E }
C. Tubes, pipes and hollow bars	2.8%	M } Free C2 } E }
D. Foil of a thickness, excluding any backing, not exceeding 0.15mm	5.2%	M } Free C2 } E }
E. Powder, purls, spangles, cuttings and other forms	4%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
71.06 ROLLED SILVER, UNWORKED OR SEMI-MANUFACTURED:		
A. Unworked	4%	M } C2 } Free E }
B. Semi-manufactured	5.2%	M } C2 } Free E }
71.07 GOLD, INCLUDING PLATINUM-PLATED GOLD, UNWROUGHT OR SEMI-MANUFACTURED:		
A. Unwrought	Free	Free
B. Bars, rods, wire and sections ; plates, sheets and strips	0.4%	M } C2 } Free E }
C. Tubes, pipes and hollow bars	1.6%	M } C2 } Free E }
D. Foil of a thickness, excluding any backing, not exceeding 0.15mm	7.4%	M } 1% C1 } 6.4% C2 } Free E }
E. Powder, purls, spangles, cuttings and other forms	4.4%	M } C2 } Free E }
71.08 ROLLED GOLD ON BASE METAL OR SILVER, UNWORKED OR SEMI-MANUFACTURED	2.8%	M } C2 } Free E }
71.09 PLATINUM AND OTHER METALS OF THE PLATINUM GROUP, UNWROUGHT OR SEMI-MANUFACTURED:		
A. Platinum and platinum alloys:		
I. Powders	Free	Free
II. Other:		
a) Unwrought	Free	Free
b) Semi-manufactured:		
1. Bars, rods, wire and sections ; plates, sheets and strips	0.8%	M } C2 } Free E }
2. Tubes, pipes and hollow bars	1.2%	M } C2 } Free E }
3. Foil of a thickness, excluding any backing, not exceeding 0.15mm	3.2%	M } C2 } Free E }
4. Other	3.6%	M } C2 } Free E }
B. Other metals of the platinum group and alloys thereof:		
I. Powders	Free	Free
II. Other:		
a) Unwrought	Free	Free
b) Semi-manufactured	1.6%	M } C2 } Free E }
71.10 ROLLED PLATINUM OR OTHER PLATINUM GROUP METALS, ON BASE METAL OR PRECIOUS METAL, UNWORKED OR SEMI-MANUFACTURED	2.8%	M } C2 } Free E }
71.11 GOLDSMITHS', SILVERSMITHS' AND JEWELLERS' SWEEPINGS, RESIDUES, LEMELS, AND OTHER WASTE AND SCRAP, OF PRECIOUS METAL	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
71.12 ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR ROLLED PRECIOUS METAL:		
A. Of precious metal	6.1%	M 2.5% CI 3.6% C2 } Free E }
B. Of rolled precious metal	9.7%	M 2.5% CI 7.2% C2 } Free E }
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:		
A. Of precious metal	9%	M 3% CI 6% C2 } Free E }
B. Of rolled precious metal	6%	M 2% CI 4% C2 } Free E }
71.14 OTHER ARTICLES OF PRECIOUS METAL OR ROLLED PRECIOUS METAL:		
A. Of precious metal	8%	M 2% CI 6% C2 } Free E }
B. Of rolled precious metal	6.8%	M 2% CI 4.8% C2 } Free E }
71.15 ARTICLES CONSISTING OF, OR INCORPORATING, PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED):		
A. Articles consisting of, or incorporating, pearls:		
I. Necklaces, bracelets and other articles, of pearls, simply strung without fasteners or other accessories	2.5%	CI } Free C2 } E }
II. Other:		
a) Made partly of jade, onyx, lapis lazuli, agate, rose quartz, cornelian or other similar stones; made partly of ivory, tortoise-shell, mother of pearl, amber or coral	8-6%	M 3% CI 5.6% C2 } Free E }
b) Other	8-1%	M 2.5% CI 5.6% C2 } Free E }
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:		
1. Made wholly or partly of jade, onyx, lapis lazuli, agate, rose quartz, cornelian or other similar stones	3%	CI } Free C2 } E }
2. Other	2.5%	CI } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
71.15 B. I.—continued		
b) Other :		
1. Machinery and instrument parts :		
aa) Bearings and parts of bearings prepared for mounting and setting	6%	M } Free C2 E }
bb) Other :		
11. Wholly of agate or wholly of natural or synthetic sapphire or ruby	7.5%	M } 1.5% CI } 6% C2 } Free E }
22. Other	6%	M } Free C2 E }
2. Other :		
aa) Made wholly or partly of jade, onyx, lapis lazuli, agate, rose quartz, cornelian or other similar stones	9%	M } 3% CI } 6% C2 } Free E }
bb) Other	8.5%	M } 2.5% CI } 6% C2 } Free E }
II. Other :		
a) Diamond-set used on defective drill bits, reaming shells and other articles, being parts of tools, fit only for recovery of the diamonds set therein	5.6%	M } Free C2 E }
b) Machinery and instrument parts made wholly of synthetic or reconstructed precious or semi-precious stones :		
1. Wholly of agate or wholly of natural or synthetic sapphire or ruby	7%	M } 1.5% CI } 5.6% C2 } Free E }
2. Other	5.6%	M } Free C2 E }
c) Made partly of jade, onyx, lapis lazuli, agate, rose quartz, cornelian or other similar stones ; made partly of ivory, tortoise-shell, mother of pearl, amber or coral	8.6%	M } 3% CI } 5.6% C2 } Free E }
d) Other	8.1%	M } 2.5% CI } 5.6% C2 } Free E }
71.16 IMITATION JEWELLERY :		
A. Of base metal	16.9%	M } 2.5% CI } 14.4% C2 } Free E }
B. Other	11.5%	M } 2.5% CI } 9.2% C2 } Free E }

Chapter 72 COIN

NOTE

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

Tariff Heading	Rate of Duty	
	Full	Preferential
72.01 Coin	Free	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);
- (j) Articles falling within Chapter 94 (furniture and mattress supports);
- (k) Hand sieves (heading No. 96.06);
- (l) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
- (m) 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.

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.

ADDITIONAL NOTE

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.

In Chapters 73 to 82 (but not in heading No. 73.29 or 74.13) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to the Note to Chapter 83, the headings in Chapters 73 to 81 are to be taken not to apply to any goods falling within Chapter 82 or 83.

3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 73 and 74):

- (a) An alloy of base metals 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.

(b) 1. 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 1(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 1(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. 72.55 (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 : not more than 2% of manganese and silicon, taken together, or

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

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

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

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

Products for rolling, forging or re-melting obtained either :

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

(g) Ingots (heading No. 73.06) :

Products for rolling or forging obtained by casting into moulds.
(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 1,225mm² and of such dimensions that the thickness exceeds one quarter of the width.

(ii) 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-coiled.

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.

Tariff Heading	Rate of Duty	
	Full	Preferential
73.01 PIG IRON, CAST IRON AND SPIEGELEISEN, IN PIGS, BLOCKS, LUMPS AND SIMILAR FORMS :		
A. Spiegeleisen (ECSC)	3.2%	M } Free C2 E }
B. Haematite pig iron and cast iron (ECSC)	3.2%	M } Free C2 E }
C. Phosphoric pig iron and cast iron (ECSC)	3.2%	M } Free C2 E }
D. Other pig iron and cast iron :		
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	Free
II. Other (ECSC)	3.2%	M } Free C2 E }
73.02 FERRO-ALLOYS :		
A. Ferro-manganese :		
I. Containing more than 2% by weight of carbon (high carbon ferro-manganese) (ECSC)	3.2%	M } Free C2 E }
II. Other	6.4%	M } Free C2 E }
B. Ferro-aluminium, ferro-silico-aluminium and ferro-silico-manganese-aluminium	5.6%	M } Free C2 E }
C. Ferro-silicon	8%	M } Free C2 E }
D. Ferro-silico-manganese	4.4%	M } Free C2 E }
E. Ferro-chromium and ferro-silico-chromium :		
I. Ferro-chromium	6.4%	M } Free C2 E }
II. Ferro-silico-chromium	5.6%	M } Free C2 E }
F. Ferro-nickel	Free	Free
G. Other	5.6%	M } Free C2 E }
73.03 WASTE AND SCRAP METAL OF IRON OR STEEL (ECSC)	Free	Free
73.04 SHOT AND ANGULAR GRIT, OF IRON OR STEEL, WHETHER OR NOT GRADED ; WIRE PELLETS OF IRON OR STEEL :		
A. Shot and angular grit	3.2%	M } Free C2 E }
B. Wire pellets	8.2%	M } 5% C1 } 3.2% C2 } Free E }
73.05 IRON OR STEEL POWDERS ; SPONGE IRON OR STEEL :		
A. Iron or steel powders	3.2%	M } Free C2 E }
B. Sponge iron or steel (ECSC)	2.4%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.06 PUDDLED BARS AND PILINGS; INGOTS, BLOCKS, LUMPS AND SIMILAR FORMS, OF IRON OR STEEL (ECSC):		
A. Puddled bars and pilings:		
I. Of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal	2.4%	M } Free C2 } E }
II. Other	2.4% + whichever is the greater of 1.6% or £0.6298 per tonne	M } 1.6% or £0.6298 per tonne, whichever is the greater C1 } 2.4% C2 } Free E }
B. Ingots, blocks, lumps and similar forms:		
I. Manufactured entirely from pig iron smelted wholly with charcoal	2.4%	M } Free C2 } E }
*II. Waste and scrap in ingot form for smelting (including re-melting)	2.4%	M } Free C2 } E }
III. Other	2.4% + whichever is the greater of 1.6% or £0.5117 per tonne	M } 1.6% or £0.5117 per tonne, whichever is the greater C1 } 2.4% C2 } Free E }
73.07 BLOOMS, BILLETS, SLABS AND SHEET BARS (INCLUDING TINPLATE BARS), OF IRON OR STEEL; PIECES ROUGHLY SHAPED BY FORGING, OF IRON OR STEEL:		
A. Blooms and billets:		
I. Rolled (ECSC)	3.2% + whichever is the greater of 1.6% or £0.6298 per tonne	M } 1.6% or £0.6298 per tonne, whichever is the greater C1 } 3.2% C2 } Free E }
II. Forged	4% + whichever is the greater of 1.6% or £0.6298 per tonne	M } 1.6% or £0.6298 per tonne, whichever is the greater C1 } 4% C2 } Free E }
B. Slabs and sheet bars (including tinplate bars):		
I. Rolled (ECSC)	3.2% + whichever is the greater of 1.6% or £0.6298 per tonne	M } 1.6% or £0.6298 per tonne, whichever is the greater C1 } 3.2% C2 } Free E }
II. Forged	4% + whichever is the greater of 1.6% or £0.6298 per tonne	M } 1.6% or £0.6298 per tonne, whichever is the greater C1 } 4% C2 } Free E }
C. Pieces roughly shaped by forging	5.6%	M } 2.4% C1 } 3.2% C2 } Free E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
73.08 IRON OR STEEL COILS FOR RE-ROLLING :		
*A. Less than 1.50m in width, intended for re-rolling (ECSC)	4%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater C1 4% C2 } Free E }
B. Other (ECSC)	4.8%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater C1 4.8% C2 } Free E }
73.09 UNIVERSAL PLATES OF IRON OR STEEL (ECSC)	4.8%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater C1 4.8% C2 } Free E }
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 :		
A. Not further worked than hot-rolled or extruded :		
I. Wire rod (ECSC)	5.6%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater C1 5.6% C2 } Free E }
II. Bars and rods (ECSC) :		
a) Bars and rods of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal	4.8%	M } Free C2 } E }
b) Cut bars of iron or steel, not exceeding 152mm in length, 152mm in width and 32mm in thickness, and containing, by weight, not more than 0.03% of sulphur and not more than 0.025% of phosphorus	4.8%	M } Free C2 } E }
c) Other bars and rods	4.8%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater C1 4.8% C2 } Free E }
III. Hollow mining drill steel (ECSC)	4%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater C1 4% C2 } Free E }
B. Not further worked than forged	5.6%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater C1 5.6% C2 } Free E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
73.10—continued		
C. Not further worked than cold-formed or cold-finished :		
I. Bars and rods of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal	5.6%	M } Free C2 } E }
II. Bright steel bars	5.6%, + whichever is the greater of 1.6% or £1.1023 per tonne	M } 1.6% or £1.1023 per tonne, whichever is the greater C1 } 5.6% C2 } Free E }
III. Other bars and rods ; hollow mining drill steel	5.6%, + whichever is the greater of 1.6% or £0.7086 per tonne	M } 1.6% or £0.7086 per tonne, whichever is the greater C1 } 5.6% C2 } Free E }
D. Clad or surface-worked (for example, polished, coated) :		
I. Not further worked than clad :		
a) Hot-rolled or extruded (ECSC)	4%, + whichever is the greater of 1.6% or £0.7086 per tonne	M } 1.6% or £0.7086 per tonne, whichever is the greater C1 } 4% C2 } Free E }
b) Cold-formed or cold-finished	5.6%, + whichever is the greater of 1.6% or £0.7086 per tonne	M } 1.6% or £0.7086 per tonne, whichever is the greater C1 } 5.6% C2 } Free E }
II. Other :		
a) Bright steel bars	5.6%, + whichever is the greater of 1.6% or £1.1023 per tonne	M } 1.6% or £1.1023 per tonne, whichever is the greater C1 } 5.6% C2 } Free E }
b) Other	5.6%, + whichever is the greater of 1.6% or £0.7086 per tonne	M } 1.6% or £0.7086 per tonne, whichever is the greater C1 } 5.6% C2 } Free E }
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 :		
A. Angles, shapes and sections :		
I. Not further worked than hot-rolled or extruded (ECSC) :		
a) Drilled, punched or otherwise fabricated	4.8%, + whichever is the greater of 1.6% or £1.1810 per tonne	M } 1.6% or £1.1810 per tonne, whichever is the greater C1 } 4.8% C2 } Free E }
b) Other	4.8%, + whichever is the greater of 1.6% or £0.7086 per tonne	M } 1.6% or £0.7086 per tonne, whichever is the greater C1 } 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.11 A.—continued		
II. Not further worked than forged :		
a) Drilled, punched or otherwise fabricated	5.6%, + whichever is the greater of 1.6% or £1.1810 per tonne	M 1.6% or £1.1810 per tonne, whichever is the greater CI 5.6% C2 } Free E }
b) Other	5.6%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 5.6% C2 } Free E }
III. Not further worked than cold-formed or cold-finished :		
a) Fluted or U-section form sections of a kind suitable for use in the manufacture of umbrella ribs, whether or not hardened, tempered or annealed, cut into lengths not exceeding 915mm but not further manufactured	7%	M 1.6% CI 5.6% C2 } Free E }
b) Other angles, shapes and sections :		
1. Drilled, punched or otherwise fabricated	5.6%, + whichever is the greater of 1.6% or £1.1810 per tonne	M 1.6% or £1.1810 per tonne, whichever is the greater CI 5.6% C2 } Free E }
2. Other	5.6%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 5.6% C2 } Free E }
IV. Clad or surface-worked (for example, polished, coated) :		
a) Not further worked than clad :		
1. Hot-rolled or extruded (ECSC) :		
aa) Drilled, punched or otherwise fabricated	4%, + whichever is the greater of 1.6% or £1.1810 per tonne	M 1.6% or £1.1810 per tonne, whichever is the greater CI 4% C2 } Free E }
bb) Other	4%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 4% C2 } Free E }
2. Cold-formed or cold-finished :		
aa) Drilled, punched or otherwise fabricated	5.6%, + whichever is the greater of 1.6% or £1.1810 per tonne	M 1.6% or £1.1810 per tonne, whichever is the greater CI 5.6% C2 } Free E }
bb) Other	5.6%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 5.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.11 A. IV.—continued		
b) Other :		
1. Drilled, punched or otherwise fabricated	5.6%, + whichever is the greater of 1.6% or £1.1810 per tonne	M 1.6% or £1.1810 per tonne, whichever is the greater CI 5.6% C2 } Free E }
2. Other	5.6%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 5.6% C2 } Free E }
B. Sheet piling (ECSC)		
	4.8%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 4.8% C2 } Free E }
73.12 HOOP AND STRIP, OF IRON OR STEEL, HOT-ROLLED OR COLD-ROLLED :		
A. Not further worked than hot-rolled (ECSC) :		
I. Bandsaw strip 267mm wide and over and from 1.6mm to 2.5mm in thickness	6.4%	M } Free C2 } E }
II. Other hoop and strip :		
a) 3mm or more in thickness	6.4%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 6.4% C2 } Free E }
b) Other	6.4%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 6.4% C2 } Free E }
B. Not further worked than cold-rolled :		
I. In coils for the manufacture of tinplate (ECSC)	6.4%, + whichever is the greater of 1.6% or £1.1023 per tonne	M 1.6% or £1.1023 per tonne, whichever is the greater CI 6.4% C2 } Free E }
II. Other :		
a) Bandsaw strip 267mm wide and over and from 1.6mm to 2.5mm in thickness	6.4%	M } Free C2 } E }
b) Other hoop and strip :		
1. 3mm or more in thickness	6.4%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 6.4% C2 } Free E }
2. Other	6.4%, + whichever is the greater of 1.6% or £1.1023 per tonne	M 1.6% or £1.1023 per tonne, whichever is the greater CI 6.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential

73.12—continued

C. Clad, coated or otherwise surface-treated :

I. Silvered, gilded or platinum-plated :

a) 3mm or more in thickness

6.4% + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater C1 6.4% C2 } Free E }

b) Other

6.4% + whichever is the greater of 1.6% or £1.1023 per tonne	M 1.6% or £1.1023 per tonne, whichever is the greater C1 6.4% C2 } Free E }

II. Enamelled :

a) 3mm or more in thickness

6.4% + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater C1 6.4% C2 } Free E }

b) Other

6.4% + whichever is the greater of 1.6% or £1.1023 per tonne	M 1.6% or £1.1023 per tonne, whichever is the greater C1 6.4% C2 } Free E }

III. Tinned :

a) Tinplate (ECSC)

5.6% + whichever is the greater of 1.6% or £1.1023 per tonne	M 1.6% or £1.1023 per tonne, whichever is the greater C1 5.6% C2 } Free E }

b) Other :

1. 3mm or more in thickness

6.4% + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater C1 6.4% C2 } Free E }

2. Other

6.4% + whichever is the greater of 1.6% or £1.1023 per tonne	M 1.6% or £1.1023 per tonne, whichever is the greater C1 6.4% C2 } Free E }

IV. Zinc-coated or lead-coated :

a) 3mm or more in thickness

6.4% + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater C1 6.4% C2 } Free E }

b) Other

6.4% + whichever is the greater of 1.6% or £1.1023 per tonne	M 1.6% or £1.1023 per tonne, whichever is the greater C1 6.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.12 C.—continued		
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) :		
aa) 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 5.6% C2 } Free E }
bb) Other:	5.6%, + whichever is the greater of 1.6% or £1.1023 per tonne	M 1.6% or £1.1023 per tonne, whichever is the greater CI 5.6% C2 } Free E }
2. Cold-rolled :		
aa) 3mm or more in thickness	6.4%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 6.4% C2 } Free E }
bb) Other:	6.4%, + whichever is the greater of 1.6% or £1.1023 per tonne	M 1.6% or £1.1023 per tonne, whichever is the greater CI 6.4% C2 } Free E }
b) Other :		
I. 3mm or more in thickness	6.4%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 6.4% C2 } Free E }
2. Other	6.4%, + whichever is the greater of 1.6% or £1.1023 per tonne	M 1.6% or £1.1023 per tonne, whichever is the greater CI 6.4% C2 } Free E }
D. Otherwise shaped or worked (for example, perforated, chamfered, lap-jointed) :		
I. 3mm or more in thickness	6.4%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 6.4% C2 } Free E }
II. Other :		
a) Plated, coated or clad, or cold-rolled	6.4%, + whichever is the greater of 1.6% or £1.1023 per tonne	M 1.6% or £1.1023 per tonne, whichever is the greater CI 6.4% C2 } Free E }
b) Other	6.4%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 6.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.13 SHEETS AND PLATES, OR IRON OR STEEL, HOT-ROLLED OR COLD-ROLLED :		
A. "Electrical" sheets and plates :		
I. With a watt-loss, regardless of thickness, of 0.75 watt or less (ECSC) :		
a) Not plated, coated or clad	4.8%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater CI 4.8% C2 } Free E }
b) Other	4.8%, + whichever is the greater of 1.6% or £1.1416 per tonne	M 1.6% or £1.1416 per tonne, whichever is the greater CI 4.8% C2 } Free E }
II. Other (ECSC) :		
a) Not plated, coated or clad	5.6%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater CI 5.6% C2 } Free E }
b) Other	5.6%, + whichever is the greater of 1.6% or £1.1416 per tonne	M 1.6% or £1.1416 per tonne, whichever is the greater CI 5.6% C2 } Free E }
B. Other sheets and plates :		
I. Not further worked than hot-rolled, of a thickness of :		
a) 2mm or more (ECSC) :		
1. 3mm or more	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 5.6% C2 } Free E }
2. Other	5.6%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater CI 5.6% C2 } Free E }
b) Less than 2mm (ECSC)	4.8%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater CI 4.8% C2 } Free E }
II. Not further worked than cold-rolled, of a thickness of :		
a) 3mm or more	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 5.6% C2 } Free E }
b) More than 1mm but less than 3mm (ECSC)	4.8%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater CI 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.13 B. II.—continued		
c) 1mm or less (ECSC)	6.4%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater C1 6.4% C2 } Free E }
III. Not further worked than burnished, polished or glazed (ECSC):		
a) 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater C1 5.6% C2 } Free E }
b) Other	5.6%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater C1 5.6% C2 } Free E }
IV. Clad, coated or otherwise surface-treated:		
a) Silvered, gilded, platinum-plated or enamelled:		
1. 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater C1 5.6% C2 } Free E }
2. Other	5.6%, + whichever is the greater of 1.6% or £1.1416 per tonne	M 1.6% or £1.1416 per tonne, whichever is the greater C1 5.6% C2 } Free E }
b) Tinned:		
1. Tinplate (ECSC)	5.6%, + whichever is the greater of 1.6% or £1.1416 per tonne	M 1.6% or £1.1416 per tonne, whichever is the greater C1 5.6% C2 } Free E }
2. Other (ECSC):		
aa) 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater C1 5.6% C2 } Free E }
bb) Other	5.6%, + whichever is the greater of 1.6% or £1.1416 per tonne	M 1.6% or £1.1416 per tonne, whichever is the greater C1 5.6% C2 } Free E }
c) Zinc-coated or lead-coated (ECSC):		
1. 3mm or more in thickness	6.4%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater C1 6.4% C2 } Free E }
2. Other	6.4%, + whichever is the greater of 1.6% or £1.1416 per tonne	M 1.6% or £1.1416 per tonne, whichever is the greater C1 6.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.13 B. IV.—continued		
d) Other (for example, copper-plated, artificially oxidised, lacquered, nickel-plated, varnished, clad, parkerised, printed) (ECSC) :		
1. 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 5.6% C2 } Free E }
2. Other	5.6%, + whichever is the greater of 1.6% or £1.1416 per tonne	M 1.6% or £1.1416 per tonne, whichever is the greater CI 5.6% C2 } Free E }
V. Otherwise shaped or worked :		
a) Cut into shapes other than rectangular shapes, but not further worked :		
1. Silvered, gilded, platinum-plated or enamelled :		
aa) 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 5.6% C2 } Free E }
bb) Other	5.6%, + whichever is the greater of 1.6% or £1.1416 per tonne	M 1.6% or £1.1416 per tonne, whichever is the greater CI 5.6% C2 } Free E }
2. Other (ECSC) :		
aa) 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 5.6% C2 } Free E }
bb) Other :		
11. Plated, coated or clad	5.6%, + whichever is the greater of 1.6% or £1.1416 per tonne	M 1.6% or £1.1416 per tonne, whichever is the greater CI 5.6% C2 } Free E }
22. Other	5.6%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater CI 5.6% C2 } Free E }
b) Other, excluding sheets and plates shaped by rolling :		
1. 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 5.6% C2 } Free E }
2. Other :		
aa) Plated, coated or clad	5.6%, + whichever is the greater of 1.6% or £1.1416 per tonne	M 1.6% or £1.1416 per tonne, whichever is the greater CI 5.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.13 B. V. b) 2.—continued		
bb) Other	5.6%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater CI 5.6% C2 } Free E }
73.14 IRON OR STEEL WIRE, WHETHER OR NOT COATED, BUT NOT INSULATED	11.4%	M 5% CI 6.4% C2 } Free E }
73.15 ALLOY STEEL AND HIGH CARBON STEEL IN THE FORMS MENTIONED IN HEADINGS Nos. 73.06 to 73.14:		
A. High carbon steel:		
I. Ingots, blooms, billets, slabs and sheet bars:		
a) Forged:		
1. Ingots, blocks, lumps and similar forms	3.6%, + whichever is the greater of 1.6% or £0.5117 per tonne	M 1.6% or £0.5117 per tonne, whichever is the greater CI 3.6% C2 } Free E }
2. Blooms, billets, slabs and sheet bars	3.6%, + whichever is the greater of 1.6% or £0.6298 per tonne	M 1.6% or £0.6298 per tonne, whichever is the greater CI 3.6% C2 } Free E }
b) Other:		
1. Ingots (ECSC)	2.4%, + whichever is the greater of 1.6% or £0.5117 per tonne	M 1.6% or £0.5117 per tonne, whichever is the greater CI 2.4% C2 } Free E }
2. Blooms, billets, slabs and sheet bars (ECSC)	3.2%, + whichever is the greater of 1.6% or £0.6298 per tonne	M 1.6% or £0.6298 per tonne, whichever is the greater CI 3.2% C2 } Free E }
II. Pieces roughly shaped by forging	5.6%	M 2.4% CI 3.2% C2 } Free E }
III. Coils for re-rolling (ECSC)	4%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater CI 4% C2 } Free E }
IV. Universal plates (ECSC)	4.8%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 A.—continued		
V. Bars and rods (including wire rod) and hollow mining drill steel ; angles, shapes and sections :		
a) Not further worked than forged :		
1. Angles, shapes and sections, drilled, punched or otherwise fabricated	6.4%, + whichever is the greater of 1.6% or £1.1810 per tonne	M 1.6% or £1.1810 per tonne, whichever is the greater CI 6.4% C2 } Free E }
2. Other	6.4%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 6.4% C2 } Free E }
b) Not further worked than hot-rolled or extruded :		
1. Wire rod (ECSC)	5.6%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 5.6% C2 } Free E }
2. Other (ECSC) :		
aa) Angles, shapes and sections, drilled, punched or otherwise fabricated	4.8%, + whichever is the greater of 1.6% or £1.1810 per tonne	M 1.6% or £1.1810 per tonne, whichever is the greater CI 4.8% C2 } Free E }
bb) Other	4.8%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 4.8% C2 } Free E }
c) Not further worked than cold-formed or cold-finished :		
1. Bright steel bars	6.4%, + whichever is the greater of 1.6% or £1.1023 per tonne	M 1.6% or £1.1023 per tonne, whichever is the greater CI 6.4% C2 } Free E }
2. Angles, shapes and sections, drilled, punched or otherwise fabricated	6.4%, + whichever is the greater of 1.6% or £1.1810 per tonne	M 1.6% or £1.1810 per tonne, whichever is the greater CI 6.4% C2 } Free E }
3. Other	6.4%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 6.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 A. V.—continued		
d) Clad or surface-worked (for example, polished, coated):		
1. Not further worked than clad:		
aa) Hot-rolled or extruded (ECSC):		
11. Angles, shapes and sections, drilled, punched or otherwise fabricated	4%, + whichever is the greater of 1.6% or £1.1810 per tonne	M 1.6% or £1.1810 per tonne, whichever is the greater C1 4% C2 } Free E }
22. Other	4%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater C1 4% C2 } Free E }
bb) Cold-formed or cold-finished:		
11. Angles, shapes and sections, drilled, punched or otherwise fabricated	5.6%, + whichever is the greater of 1.6% or £1.1810 per tonne	M 1.6% or £1.1810 per tonne, whichever is the greater C1 5.6% C2 } Free E }
22. Other	5.6%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater C1 5.6% C2 } Free E }
2. Other:		
aa) Bright steel bars	6.4%, + whichever is the greater of 1.6% or £1.1023 per tonne	M 1.6% or £1.1023 per tonne, whichever is the greater C1 6.4% C2 } Free E }
bb) Angles, shapes and sections, drilled, punched or otherwise fabricated	6.4%, + whichever is the greater of 1.6% or £1.1810 per tonne	M 1.6% or £1.1810 per tonne, whichever is the greater C1 6.4% C2 } Free E }
cc) Other	6.4%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater C1 6.4% C2 } Free E }
VI. Hoop and strip:		
a) Not further worked than hot-rolled (ECSC):		
1. Bandsaw strip 267mm wide and over and from 1.6mm to 2.5mm in thickness	5.6%	M } Free C2 } E }
2. Other:		
aa) 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater C1 5.6% C2 } Free E }
bb) Other	5.6%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater C1 5.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 A. VI.—continued		
b) Not further worked than cold-rolled :		
1. Bandsaw strip 267mm wide and over and from 1.6mm to 2.5mm in thickness	6.4%	M } Free C2 } E }
2. Other :		
aa) 3mm or more in thickness	6.4%, + whichever is the greater of 1.6% or £0.7479 per tonne	M } 1.6% or £0.7479 per tonne, whichever is the greater C1 } 6.4% C2 } Free E }
bb) Other	6.4%, + whichever is the greater of 1.6% or £1.1023 per tonne	M } 1.6% or £1.1023 per tonne, whichever is the greater C1 } 6.4% C2 } Free E }
c) Clad, coated or otherwise surface-treated :		
1. Not further worked than clad :		
aa) Hot-rolled (ECSC) :		
11. 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M } 1.6% or £0.7479 per tonne, whichever is the greater C1 } 5.6% C2 } Free E }
22. Other	5.6%, + whichever is the greater of 1.6% or £1.1023 per tonne	M } 1.6% or £1.1023 per tonne, whichever is the greater C1 } 5.6% C2 } Free E }
bb) Cold-rolled :		
11. 3mm or more in thickness	6.4%, + whichever is the greater of 1.6% or £0.7479 per tonne	M } 1.6% or £0.7479 per tonne, whichever is the greater C1 } 6.4% C2 } Free E }
22. Other	6.4%, + whichever is the greater of 1.6% or £1.1023 per tonne	M } 1.6% or £1.1023 per tonne, whichever is the greater C1 } 6.4% C2 } Free E }
2. Other :		
aa) 3mm or more in thickness	6.4%, + whichever is the greater of 1.6% or £0.7479 per tonne	M } 1.6% or £0.7479 per tonne, whichever is the greater C1 } 6.4% C2 } Free E }
bb) Other	6.4%, + whichever is the greater of 1.6% or £1.1023 per tonne	M } 1.6% or £1.1023 per tonne, whichever is the greater C1 } 6.4% C2 } Free E }
d) Otherwise shaped or worked (for example, perforated, chamfered, lap-jointed) :		
1. 3mm or more in thickness	6.4%, + whichever is the greater of 1.6% or £0.7479 per tonne	M } 1.6% or £0.7479 per tonne, whichever is the greater C1 } 6.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 A. VI. d)—continued		
2. Other :		
aa) Plated, coated or clad, or cold-rolled :		
11. Machinery belting (including conveyor and elevator bands) of cold-rolled strip, exceeding 254mm in width, in coils, hardened and tempered, of charcoal steel	8%	M 1.6% C1 6.4% C2 } Free E }
22. Other	6.4%, + whichever is the greater of 1.6% or £1.1023 per tonne	M 1.6% or £1.1023 per tonne, whichever is the greater C1 6.4% C2 } Free E }
bb) Other	6.4%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater C1 6.4% C2 } Free E }
VII. Sheets and plates :		
a) Not further worked than hot-rolled (ECSC) :		
1. 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater C1 5.6% C2 } Free E }
2. Other	5.6%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater C1 5.6% C2 } Free E }
b) Not further worked than cold-rolled, of a thickness of :		
1. 3mm or more	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater C1 5.6% C2 } Free E }
2. Less than 3mm (ECSC)	6.4%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater C1 6.4% C2 } Free E }
c) Polished, clad, coated or otherwise surface-treated (ECSC) :		
1. 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater C1 5.6% C2 } Free E }
2. Other :		
aa) Plated, coated or clad	5.6%, + whichever is the greater of 1.6% or £1.1416 per tonne	M 1.6% or £1.1416 per tonne, whichever is the greater C1 5.6% C2 } Free E }
bb) Other	5.6%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater C1 5.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 A. VII.—continued		
d) Otherwise shaped or worked :		
1. Cut into shapes other than rectangular shapes, but not further worked (ECSC) :		
aa) 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 5.6% C2 } Free E }
bb) Other :		
11. Plated, coated or clad	5.6%, + whichever is the greater of 1.6% or £1.1416 per tonne	M 1.6% or £1.1416 per tonne, whichever is the greater CI 5.6% C2 } Free E }
22. Other	5.6%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater CI 5.6% C2 } Free E }
2. Other, excluding sheets and plates shaped by rolling :		
aa) 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 5.6% C2 } Free E }
bb) Other :		
11. Plated, coated or clad	5.6%, + whichever is the greater of 1.6% or £1.1416 per tonne	M 1.6% or £1.1416 per tonne, whichever is the greater CI 5.6% C2 } Free E }
22. Other	5.6%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater CI 5.6% C2 } Free E }
VIII. Wire, whether or not coated, but not insulated	11.4%	M 5% CI 6.4% C2 } Free E }
B. Alloy steel :		
1. Ingots, blooms, billets, slabs and sheet bars :		
a) Forged :		
1. Ingots, blocks, lumps and similar forms	4%, + whichever is the greater of 1.6% or £0.5117 per tonne	M 1.6% or £0.5117 per tonne, whichever is the greater CI 4% C2 } Free E }
2. Blooms, billets, slabs and sheet bars	4%, + whichever is the greater of 1.6% or £0.6298 per tonne	M 1.6% or £0.6298 per tonne, whichever is the greater CI 4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 B. 1.—continued		
b) Other :		
1. Ingots :		
* aa) Waste or scrap in ingot form (ECSC)	Free	Free
bb) Other (ECSC)	2.4%, + whichever is the greater of 1.6% or £0.5117 per tonne	M 1.6% or £0.5117 per tonne, whichever is the greater CI 2.4% C2 } Free E }
2. Blooms, billets, slabs and sheet bars (ECSC)	3.2%, + whichever is the greater of 1.6% or £0.6298 per tonne	M 1.6% or £0.6298 per tonne, whichever is the greater CI 3.2% C2 } Free E }
II. Pieces roughly shaped by forging	6.4%	M 2.4% CI 4% C2 } Free E }
III. Coils for re-rolling (ECSC)	4.8%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater CI 4.8% C2 } Free E }
IV. Universal plates (ECSC)	4.8%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 4.8% C2 } Free E }
V. Bars and rods (including wire rod) and hollow mining drill steel ; angles, shapes and sections :		
a) Not further worked than forged :		
1. Angles, shapes and sections, drilled, punched or otherwise fabricated	5.6%, + whichever is the greater of 1.6% or £1.1810 per tonne	M 1.6% or £1.1810 per tonne, whichever is the greater CI 5.6% C2 } Free E }
2. Other	5.6%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 5.6% C2 } Free E }
b) Not further worked than hot-rolled or extruded :		
1. Wire rod (ECSC)	5.6%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 5.6% C2 } Free E }
2. Other (ECSC) :		
aa) Angles, shapes and sections, drilled, punched or otherwise fabricated	4.8%, + whichever is the greater of 1.6% or £1.1810 per tonne	M 1.6% or £1.1810 per tonne, whichever is the greater CI 4.8% C2 } Free E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 B. V. b) 2.—continued		
bb) Other	4.8%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 4.8% C2 } Free E }
c) Not further worked than cold-formed or cold-finished :		
1. Bright steel bars	6.4%, + whichever is the greater of 1.6% or £1.1023 per tonne	M 1.6% or £1.1023 per tonne, whichever is the greater CI 6.4% C2 } Free E }
2. Angles, shapes and sections, drilled, punched or otherwise fabricated	6.4%, + whichever is the greater of 1.6% or £1.1810 per tonne	M 1.6% or £1.1810 per tonne, whichever is the greater CI 6.4% C2 } Free E }
3. Other	6.4%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 6.4% C2 } Free E }
d) Clad or surface-worked (for example, polished, coated) :		
1. Not further worked than clad :		
aa) Hot-rolled or extruded (ECSC) :		
11. Angles, shapes and sections, drilled, punched or otherwise fabricated	4%, + whichever is the greater of 1.6% or £1.1810 per tonne	M 1.6% or £1.1810 per tonne, whichever is the greater CI 4% C2 } Free E }
22. Other	4%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 4% C2 } Free E }
bb) Cold-formed or cold-finished :		
11. Angles, shapes and sections, drilled, punched or otherwise fabricated	6.4%, + whichever is the greater of 1.6% or £1.1810 per tonne	M 1.6% or £1.1810 per tonne, whichever is the greater CI 6.4% C2 } Free E }
22. Other	6.4%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 6.4% C2 } Free E }
2. Other :		
aa) Angles, shapes and sections, drilled, punched or otherwise fabricated	6.4%, + whichever is the greater of 1.6% or £1.1810 per tonne	M 1.6% or £1.1810 per tonne, whichever is the greater CI 6.4% C2 } Free E }
bb) Other	6.4%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 6.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 B.—continued		
VI. Hoop and strip :		
a) Not further worked than hot-rolled (ECSC) :		
1. Bandsaw strip 267mm wide and over and from 1.6mm to 2.5mm in thickness	5.6%	M } Free C2 } E }
2. Other :		
aa) 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M } 1.6% or £0.7479 per tonne, whichever is the greater C1 } 5.6% C2 } Free E }
bb) Other	5.6%, + whichever is the greater of 1.6% or £0.7086 per tonne	M } 1.6% or £0.7086 per tonne, whichever is the greater C1 } 5.6% C2 } Free E }
b) Not further worked than cold-rolled :		
1. Bandsaw strip 267mm wide and over and from 1.6mm to 2.5mm in thickness	6.4%	M } Free C2 } E }
2. Other :		
aa) 3mm or more in thickness	6.4%, + whichever is the greater of 1.6% or £0.7479 per tonne	M } 1.6% or £0.7479 per tonne, whichever is the greater C1 } 6.4% C2 } Free E }
bb) Other	6.4%, + whichever is the greater of 1.6% or £1.1023 per tonne	M } 1.6% or £1.1023 per tonne, whichever is the greater C1 } 6.4% C2 } Free E }
c) Clad, coated or otherwise surface-treated :		
I. Not further worked than clad :		
aa) Hot-rolled (ECSC) :		
11. 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M } 1.6% or £0.7479 per tonne, whichever is the greater C1 } 5.6% C2 } Free E }
22. Other	5.6%, + whichever is the greater of 1.6% or £1.1023 per tonne	M } 1.6% or £1.1023 per tonne, whichever is the greater C1 } 5.6% C2 } Free E }
bb) Cold-rolled :		
11. 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M } 1.6% or £0.7479 per tonne, whichever is the greater C1 } 5.6% C2 } Free E }
22. Other	5.6%, + whichever is the greater of 1.6% or £1.1023 per tonne	M } 1.6% or £1.1023 per tonne, whichever is the greater C1 } 5.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 B. VI. c)—continued		
2. Other :		
aa) 3mm or more in thickness	6.4%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 6.4% C2 } Free E }
bb) Other	6.4%, + whichever is the greater of 1.6% or £1.1023 per tonne	M 1.6% or £1.1023 per tonne, whichever is the greater CI 6.4% C2 } Free E }
d) Otherwise shaped or worked (for example, per- forated, chamfered, lap-jointed) :		
1. 3mm or more in thickness	6.4%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 6.4% C2 } Free E }
2. Other :		
aa) Plated, coated or clad, or cold-rolled :		
11. Machinery belting (including conveyor and elevator bands) of cold-rolled strip, exceeding 254mm in width, in coils, of stainless steel	8%	M 1.6% CI 6.4% C2 } Free E }
22. Other	6.4%, + whichever is the greater of 1.6% or £1.1023 per tonne	M 1.6% or £1.1023 per tonne, whichever is the greater CI 6.4% C2 } Free E }
bb) Other	6.4%, + whichever is the greater of 1.6% or £0.7086 per tonne	M 1.6% or £0.7086 per tonne, whichever is the greater CI 6.4% C2 } Free E }
VII. Sheets and plates :		
a) "Electrical" sheets and plates :		
1. With a watt-loss, regardless of thickness, of 0.75 watt or less (ECSC) :		
aa) Not plated, coated or clad	4.8%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater CI 4.8% C2 } Free E }
bb) Other	4.8%, + whichever is the greater of 1.6% or £1.1416 per tonne	M 1.6% or £1.1416 per tonne, whichever is the greater CI 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 B. VII. a)—continued		
2. Other (ECSC) :		
aa) Not plated, coated or clad	5.6%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater C1 5.6% C2 } Free E }
bb) Other	5.6%, + whichever is the greater of 1.6% or £1.1416 per tonne	M 1.6% or £1.1416 per tonne, whichever is the greater C1 5.6% C2 } Free E }
b) Other sheets and plates :		
1. Not further worked than hot-rolled (ECSC) :		
aa) 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater C1 5.6% C2 } Free E }
bb) Other	5.6%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater C1 5.6% C2 } Free E }
2. Not further worked than cold-rolled, of a thickness of :		
aa) 3mm or more	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater C1 5.6% C2 } Free E }
bb) Less than 3mm (ECSC)	5.6%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater C1 5.6% C2 } Free E }
3. Polished, clad, coated or otherwise surface- treated (ECSC) :		
aa) 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater C1 5.6% C2 } Free E }
bb) Other :		
11. Plated, coated or clad	5.6%, + whichever is the greater of 1.6% or £1.1416 per tonne	M 1.6% or £1.1416 per tonne, whichever is the greater C1 5.6% C2 } Free E }
22. Other	5.6%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater C1 5.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 B. VII. b)—continued		
4. Otherwise shaped or worked :		
aa) Cut into shapes other than rectangular shapes, but not further worked (ECSC) :		
11. 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 5.6% C2 } Free E }
22. Other :		
aaa) Plated, coated or clad	5.6%, + whichever is the greater of 1.6% or £1.1416 per tonne	M 1.6% or £1.1416 per tonne, whichever is the greater CI 5.6% C2 } Free E }
bbb) Other	5.6%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater CI 5.6% C2 } Free E }
bb) Other, excluding sheets and plates shaped by rolling :		
11. 3mm or more in thickness	5.6%, + whichever is the greater of 1.6% or £0.7479 per tonne	M 1.6% or £0.7479 per tonne, whichever is the greater CI 5.6% C2 } Free E }
22. Other :		
aaa) Plated, coated or clad	5.6%, + whichever is the greater of 1.6% or £1.1416 per tonne	M 1.6% or £1.1416 per tonne, whichever is the greater CI 5.6% C2 } Free E }
bbb) Other	5.6%, + whichever is the greater of 1.6% or £0.9842 per tonne	M 1.6% or £0.9842 per tonne, whichever is the greater CI 5.6% C2 } Free E }
VIII. Wire, whether or not coated, but not insulated :		
a) Heat resisting wire, not plated, coated or covered, of metal alloy containing by weight the following :	8.8%	M 2.4% CI 6.4% C2 } Free E }
Not less than Not more than per cent per cent		
Chromium 19.5 26.0		
Aluminium 3.5 6.5		
Cobalt 1.5 4.0		
and not more than a total of 3% by weight of sub- stances other than chromium, aluminium, cobalt and iron		
b) Other	11.4%	M 5% CI 6.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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 :		
A. Rails :		
I. Current-conducting, with parts of non-ferrous metal :		
a) Used	7.2%	M } Free C2 } E }
b) Unused	7.2%, + whichever is the greater of 1.6% or £0.6692 per tonne	M } 1.6% or £0.6692 per tonne, whichever is the greater C1 } 7.2% C2 } Free E }
II. Other :		
a) New (ECSC)	4.8%, + whichever is the greater of 1.6% or £0.6692 per tonne	M } 1.6% or £0.6692 per tonne, whichever is the greater C1 } 4.8% C2 } Free E }
b) Used (ECSC)	2.4%	M } Free C2 } E }
B. Check-rails (ECSC) :		
I. Used	4%	M } Free C2 } E }
II. Unused	4%, + whichever is the greater of 1.6% or £0.6692 per tonne	M } 1.6% or £0.6692 per tonne, whichever is the greater C1 } 4% C2 } Free E }
C. Sleepers (ECSC)	4%, + whichever is the greater of 1.6% or £0.8660 per tonne	M } 1.6% or £0.8660 per tonne, whichever is the greater C1 } 4% C2 } Free E }
D. Fish-plates and sole plates :		
I. Rolled (ECSC)	4%, + whichever is the greater of 1.6% or £0.8660 per tonne	M } 1.6% or £0.8660 per tonne, whichever is the greater C1 } 4% C2 } Free E }
II. Other	6%, + whichever is the greater of 1.6% or £0.8660 per tonne	M } 1.6% or £0.8660 per tonne, whichever is the greater C1 } 6% C2 } Free E }
E. Other :		
I. Switch blades, crossings (or frogs) and crossing pieces :		
a) Used	5.6%	M } Free C2 } E }
b) Unused	5.6%, + whichever is the greater of 1.6% or £0.6692 per tonne	M } 1.6% or £0.6692 per tonne, whichever is the greater C1 } 5.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.16 E.—continued		
II. Other	8%	M 2.4% CI 5.6% C2 } Free E }
73.17 TUBES AND PIPES, OF CAST IRON	10.6%	M 3.4% CI 7.2% C2 } Free E }
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	10.6%	M 3.4% CI 7.2% C2 } Free E }
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	10.6%	M 3.4% CI 7.2% C2 } Free E }
C. Other	11.4%	M 3.4% CI 8% C2 } Free E }
73.19 HIGH-PRESSURE HYDRO-ELECTRIC CONDUITS OF STEEL, WHETHER OR NOT REINFORCED	11.4%	M 3.4% CI 8% C2 } Free E }
73.20 TUBE AND PIPE FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, UNIONS AND FLANGES), OF IRON OR STEEL	11.4%	M 3.4% CI 8% C2 } Free E }
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:		
A. Tubes	7.8%	M 3.4% CI 4.4% C2 } Free E }
B. Other	6%	M 1.6% CI 4.4% C2 } Free E }
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	6%	M 2% CI 4% C2 } Free E }
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	6.8%	M 2% CI 4.8% C2 } Free E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
73.23—continued		
B. Of less than 50 litres	7.6%	M 2% CI 5.6% C2 } Free E }
73.24 CONTAINERS, OF IRON OR STEEL, FOR COMPRESSED OR LIQUEFIED GAS	5.6%	M } Free C2 } E }
73.25 STRANDED WIRE, CABLES, CORDAGE, ROPES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL WIRE, BUT EXCLUDING INSULATED ELECTRIC CABLES	10.2%	M 3.4% CI 6.8% C2 } Free E }
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	12.2%	M 5% CI 7.2% C2 } Free E }
73.27 GAUZE, CLOTH, GRILL, NETTING, FENCING, REINFORCING FABRIC AND SIMILAR MATERIALS, OF IRON OR STEEL WIRE	11.4%	M 3.4% CI 8% C2 } Free E }
73.28 EXPANDED METAL, OF IRON OR STEEL	7.5%	M 1.6% CI 6% C2 } Free E }
73.29 CHAIN AND PARTS THEREOF, OF IRON OR STEEL :		
A. Motor vehicle transmission chain, and parts thereof	7.6%	M 2.4% CI 6.8% C2 } Free E }
B. Chain and parts thereof, manufactured of wire (other than welded or forged chain)	8.6%	M 3.4% CI 5.2% C2 } Free E }
C. Other	7.2%	M 2% CI 5.2% C2 } Free E }
73.30 ANCHORS AND GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	9%	M 2% CI 7.2% C2 } Free E }
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	6%	M 2% CI 4% C2 } Free E }
B. Other	7.2%	M 2% CI 5.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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, obtained by turning bars, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6mm	8%	M 2.4% CI 5.6% C2 } Free E
II. Other	10.4%	M 2.4% CI 8% C2 } Free E
B. Threaded or tapped:		
I. Screws and nuts, obtained by turning bars, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6mm	8.8%	M 2.4% CI 6.4% C2 } Free E
II. Other	11%	M 2.4% CI 8.8% C2 } Free E
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	8%	M 2% CI 6% C2 } Free E
B. Other	6.8%	M 2% CI 4.8% C2 } Free E
73.34 PINS (EXCLUDING HATPINS AND OTHER ORNAMENTAL PINS AND DRAWING PINS), HAIRPINS AND CURLING GRIPS, OF IRON OR STEEL	9.4%	M 3.4% CI 6% C2 } Free E
73.35 SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL:		
A. Upholstery and mattress wire springs	9%	M 3.4% CI 5.6% C2 } Free E
B. Other	7.6%	M 2% CI 5.6% C2 } Free E
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	7.6%	M 2% CI 5.6% C2 } Free E
73.37 BOILERS (EXCLUDING BOILERS OF HEATING 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	8.8%	M 2% CI 6.8% C2 } Free E

Tariff Heading	Rate of Duty	
	Full	Preferential
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	8%	M 2% CI 6% C2 } Free E }
B. Other :		
I. Builders' sanitary ware for indoor use	8.8%	M 2% CI 6.8% C2 } Free E }
II. Other :		
a) Of wire, but not including boot and shoe trees	10.2%	M 3.4% CI 6.8% C2 } Free E }
b) Other	9.8%	M 3% CI 6.8% C2 } Free E }
73.39 IRON OR STEEL WOOL ; POT SCOURERS AND SCOURING AND POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL	10.2%	M 3.4% CI 6.8% C2 } Free E }
73.40 OTHER ARTICLES OF IRON OR STEEL :		
A. Of cast iron	6.4%	M 2% CI 4.4% C2 } Free E }
B. Other :		
I. Empty ribbon spools adapted for use in typewriters (including electric typewriters), accounting, adding, listing, book-keeping and billing machines, cash registers, weighing machines or time recorders and parts of such spools	7.4%	M 1% CI 6.4% C2 } Free E }
II. Of wire	11.4%	M 5% CI 6.4% C2 } Free E }
III. Other	8.4%	M 2% CI 6.4% C2 } Free E }

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.
 - (c) Wrought plates, sheets and strip (heading No. 74.04):
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6mm, and of which the thickness exceeds 0.15mm but does not exceed one tenth of the width. Heading No. 74.04 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
 - (d) 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	Rate of Duty	
	Full	Preferential
74.01 COPPER MATTE; UNWROUGHT COPPER (REFINED OR NOT); COPPER WASTE AND SCRAP	Free	Free
74.02 MASTER ALLOYS	Free	Free
74.03 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF COPPER; COPPER WIRE	8%	M 1-6% CI 6-4% C2 } Free E }
74.04 WROUGHT PLATES, SHEETS AND STRIP, OF COPPER	8%	M 1-6% CI 6-4% C2 } Free E }
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%	M 1-6% CI 6-4% C2 } Free E }
74.06 COPPER POWDERS AND FLAKES:		
A. Lamellar powders and flakes	10%	M 2% CI 8% C2 } Free E }
B. Other	3-2%	M 2% CI 1-2% C2 } Free E }
74.07 TUBES AND PIPES AND BLANKS THEREFOR, OF COPPER; HOLLOW BARS OF COPPER	8-4%	M 2% CI 6-4% C2 } Free E }
74.08 TUBE AND PIPE FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, SOCKETS AND FLANGES), OF COPPER	8%	M 2% CI 6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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	7.6%	M 2% CI 5.6% C2 } Free E }
74.10 STRANDED WIRE, CABLES, CORDAGE, ROPES, PLAID BANDS AND THE LIKE, OF COPPER WIRE, BUT EXCLUDING INSULATED ELECTRIC WIRES AND CABLES	8.4%	M 2% CI 6.4% C2 } Free E }
74.11 GAUZE, CLOTH, GRILL, NETTING, FENCING, REINFORCING FABRIC AND SIMILAR MATERIALS (INCLUDING ENDLESS BANDS), OF COPPER WIRE	8.4%	M 2% CI 6.4% C2 } Free E }
74.12 EXPANDED METAL, OF COPPER	7.6%	M 2% CI 5.6% C2 } Free E }
74.13 CHAIN AND PARTS THEREOF, OF COPPER	7.6%	M 2% CI 5.6% C2 } Free E }
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	7.2%	M 2% CI 5.2% C2 } Free E }
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, obtained by turning bars, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6mm:		
I. Screws for wood (other than screw hooks and screw rings)	4.8%	M 1.2% CI 3.6% C2 } Free E }
II. Other	5.6%	M 2% CI 3.6% C2 } Free E }
B. Other:		
I. Screws for wood (other than screw hooks and screw rings)	7%	M 1.2% CI 5.6% C2 } Free E }
II. Other	7.6%	M 2% CI 5.6% C2 } Free E }
74.16 SPRINGS, OF COPPER	8.8%	M 2% CI 6.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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	7.2%	M 2% CI 5.2% C2 } Free E }
B. Other	8%	M 2% CI 6% C2 } Free E }
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	7.6%	M 2% CI 5.6% C2 } Free E }
74.19 OTHER ARTICLES OF COPPER	7.6%	M 2% CI 5.6% C2 } Free E }

Free	Free	1201 NICKEL MATTER, NICKEL SPRIS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METAL (LUMP, UNWROUGHT NICKEL (EXCLUDING ELECTROPLATING ANODES), NICKEL WASTE AND SCRAP
Free	4.8%	1202 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF NICKEL; NICKEL WIRE;
Free	4.8%	A. Bars and rods of nickel-copper alloy containing more than 60% by weight of nickel
Free	4.8%	B. Other
Free	4.8%	1203 WROUGHT PLATES, SHEETS AND STRIP, OF NICKEL; NICKEL FOIL; NICKEL POWDERS AND FLAKES;
Free	4.8%	A. Plates, sheet, strip and foil:
Free	4.8%	1. Of nickel-copper alloy containing more than 60% by weight of nickel
Free	4.8%	B. Other
Free	4.8%	C. Powders and flakes:
Free	4.8%	1. Powder
Free	4.8%	2. Flakes
Free	4.8%	1204 TUBES AND PIPES AND BLANKS THEREFOR, OF NICKEL; HOLLOW BARS AND TUBE AND PIPE FITTINGS (FOR EXAMPLE JOINTS, ELBOWS, SOCKETS AND FLANGES), OF NICKEL;
Free	4.8%	A. Tubes and pipes and blanks therefor; hollow bars;
Free	4.8%	1. Hollow bars and blanks for tubes and pipes of nickel-copper alloy containing more than 60% by weight of nickel
Free	4.8%	B. Other
Free	4.8%	B. Tube and pipe fittings

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	Rate of Duty	
	Full	Preferential
75.01 NICKEL MATTES, NICKEL SPEISS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY ; UNWROUGHT NICKEL (EXCLUDING ELECTRO-PLATING ANODES) ; NICKEL WASTE AND SCRAP	Free	Free
75.02 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF NICKEL ; NICKEL WIRE :		
A. Bars and rods, of nickel-copper alloy containing more than 60% by weight of nickel	4.8%	M } Free C2 E }
B. Other	6.4%	M } 1.6% CI } 4.8% C2 } Free E }
75.03 WROUGHT PLATES, SHEETS AND STRIP, OF NICKEL ; NICKEL FOIL ; NICKEL POWDERS AND FLAKES :		
A. Plates, sheets, strip and foil :		
I. Of nickel-copper alloy containing more than 60% by weight of nickel	5.6%	M } Free C2 E }
II. Other	7%	M } 1.6% CI } 5.6% C2 } Free E }
B. Powders and flakes :		
I. Powders	0.4%	M } Free C2 E }
II. Flakes	2%	M } 1.6% CI } 0.4% C2 } Free E }
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 :		
I. Hollow bars and blanks for tubes and pipes, of nickel-copper alloy containing more than 60% by weight of nickel	6.4%	M } Free C2 E }
II. Other	8.4%	M } 2% CI } 6.4% C2 } Free E }
B. Tube and pipe fittings	6%	M } 2% CI } 4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
75.05 ELECTRO-PLATING ANODES, OF NICKEL, WROUGHT OR UNWROUGHT, INCLUDING THOSE PRODUCED BY ELECTROLYSIS :		
A. Not prepared beyond casting	3.2%	M C2 } Free E
B. Other :		
I. Unwrought	4%	M C2 } Free E
II. Wrought	5.6%	M C1 } 1.6% C2 } 4% E } Free
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, obtained by turning bars, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6mm	5.6%	M C1 } 2% C2 } 3-6% E } Free
II. Other	6%	M C1 } 2% C2 } 4% E } Free
B. Other	7.2%	M C1 } 2% C2 } 5-2% E } Free

Chapter 76

ALUMINIUM AND ARTICLES THEREOF

NOTES

I. 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	Rate of Duty	
	Full	Preferential
76.01 UNWROUGHT ALUMINIUM; ALUMINIUM WASTE AND SCRAP :		
A. Unwrought	5.6%	M } Free C2 } E }
B. Waste and scrap :		
I. Waste:		
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	Free
b) Other (including factory rejects)	3.2%	M } Free C2 } E }
II. Scrap	Free	Free
76.02 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF ALUMINIUM; ALUMINIUM WIRE	11.2%	M } 1.6% CI } 9.6% C2 } Free E }
76.03 WROUGHT PLATES, SHEETS AND STRIP, OF ALUMINIUM	11.2%	M } 1.6% CI } 9.6% C2 } Free E }
76.04 ALUMINIUM FOIL (WHETHER OR NOT EM-BOSSED, CUT TO SHAPE, PERFORATED, COATED, PRINTED, OR BACKED WITH PAPER OR OTHER REINFORCING MATERIAL), OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.20mm	11.6%	M } 2% CI } 9.6% C2 } Free E }
76.05 ALUMINIUM POWDERS AND FLAKES :		
A. Lamellar powders and flakes	10.5%	M } 2% CI } 8.4% C2 } Free E }
B. Other	8.4%	M } 2% CI } 6.4% C2 } Free E }
76.06 TUBES AND PIPES AND BLANKS THEREFOR, OF ALUMINIUM; HOLLOW BARS OF ALUMINIUM	11.2%	M } 1.6% CI } 9.6% C2 } Free E }
76.07 TUBES AND PIPE FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, SOCKETS AND FLANGES), OF ALUMINIUM	8%	M } 1.6% CI } 6.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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	8%	M 2% CI 6% C2 } Free E }
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	8%	M 2% CI 6% C2 } Free E }
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	11.6%	M 2% CI 9.6% C2 } Free E }
B. Other	9.5%	M 2% CI 7.6% C2 } Free E }
76.11 CONTAINERS, OF ALUMINIUM, FOR COMPRESSED OR LIQUEFIED GAS	8.8%	M 2% CI 6.8% C2 } Free E }
76.12 STRANDED WIRE, CABLES, CORDAGE, ROPES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM WIRE, BUT EXCLUDING INSULATED ELECTRIC WIRES AND CABLES	11.6%	M 2% CI 9.6% C2 } Free E }
76.13 GAUZE, CLOTH, GRILL, NETTING, REINFORCING FABRIC AND SIMILAR MATERIALS, OF ALUMINIUM WIRE	9%	M 2% CI 7.2% C2 } Free E }
76.14 EXPANDED METAL, OF ALUMINIUM	10%	M 2% CI 8% C2 } Free E }
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	8.4%	M 2% CI 6.4% C2 } Free E }
76.16 OTHER ARTICLES OF ALUMINIUM:		
A. Cops, pirns, bobbins and similar supports for the spinning and weaving industries	10%	M 2% CI 8% C2 } Free E }
B. Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No. 92.12	8.4%	M 2% CI 6.4% C2 } Free E }
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, obtained by turning bars, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6mm	8%	M 2% CI 6% C2 } Free E }
II. Other	10%	M 2% CI 8% C2 } Free E }
D. Other	9.5%	M 2% CI 7.6% C2 } Free E }

Chapter 77

MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

Tariff Heading	Rate of Duty	
	Full	Preferential
77.01 UNWROUGHT MAGNESIUM; MAGNESIUM WASTE (EXCLUDING SHAVINGS OF UNIFORM SIZE) AND SCRAP:		
A. Unwrought	6.4%	M } Free C2 } E }
B. Waste and scrap:		
I. Waste	3.6%	M } Free C2 } E }
II. Scrap	Free	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:		
A. Raspiings and shavings of uniform size of alloys of magnesium; powder and flakes of alloys of magnesium	8.4%	M } 2% C1 } 6.4% C2 } Free E }
B. Other	6.4%	M } Free C2 } E }
77.03 OTHER ARTICLES OF MAGNESIUM	8.4%	M } 2% C1 } 6.4% C2 } Free E }
77.04 BERYLLIUM, UNWROUGHT OR WROUGHT, AND ARTICLES OF BERYLLIUM:		
A. Unwrought; waste and scrap	1.6%	M } Free C2 } E }
B. Wrought beryllium and articles of beryllium	4%	M } Free C2 } E }

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 1,700g/m².

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	Rate of Duty	
	Full	Preferential
78.01 UNWROUGHT LEAD (INCLUDING ARGENTIFEROUS LEAD) ; LEAD WASTE AND SCRAP :		
A. Unwrought :		
* I. For refining, containing 0.02% or more by weight of silver (bullion lead)	Free	Free
II. Other	Whichever is the greater of 3.6% or 0.88UA† per 100kg	M } Free C2 } E }
B. Waste and scrap	Free	Free
78.02 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF LEAD ; LEAD WIRE	9.6%	M } 1.6% C1 } 8% C2 } Free E }
78.03 WROUGHT PLATES, SHEETS AND STRIP, OF LEAD	9.6%	M } 1.6% C1 } 8% C2 } Free E }
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 1,700g/m² ; LEAD POWDERS AND FLAKES :		
A. Lead foil :		
I. Backed	10%	M } 2% C1 } 8% C2 } Free E }
II. Other	10%	M } 2% C1 } 8% C2 } Free E }
B. Lead powders and flakes	4%	M } 2% C1 } C2 } Free E }

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

† See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
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%	M 2% C1 8-8% C2 } E } Free
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%	M } C2 } Free E }
B. Other	8-8%	M 2% C1 6-8% C2 } E } Free

Tariff Heading		Rate of Duty	
Tariff Heading		Full	Preferential
78.01 UNWROUGHT LEAD (INCLUDING ARGENTUM) (PURE LEAD); LEAD WASTE AND SCRAP:			
A. Unwrought:			
1. For refining, containing 0.01% or more by weight of silver (British lead)		Free	Free
2. Other:			
a. Which ever is the greater of 3-8% or 0-8-8% for 100%		Free	Free
b. Waste and scrap		Free	Free
78.02 WROUGHT LEAD, RODS, ANGLES, SHEETS AND SECTIONS OF LEAD; LEAD WIRE			
a. 3-8% for 100%		Free	Free
b. 0-8-8% for 100%		Free	Free
78.03 WROUGHT PLATES, SHEETS AND STRIPS OF LEAD			
a. 3-8% for 100%		Free	Free
b. 0-8-8% for 100%		Free	Free
78.04 LEAD POWDER (WHETHER OR NOT ENROBED, CUT TO SHAPE, REGRATED, COATED, PRINTED, OR BACKED WITH PAPER OR LITHOGRAPHIC MATERIAL), OR A WEIGHT (EXCLUDING ANY PACKING) NOT EXCEEDING 100g (3-5oz); LEAD POWDER AND FLAKES			
A. Lead (all):			
1. 3-8% for 100%		Free	Free
2. 0-8-8% for 100%		Free	Free
B. Lead (all):			
1. 3-8% for 100%		Free	Free
2. 0-8-8% for 100%		Free	Free

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.

SPECIAL NOTE APPLYING TO SUBHEADING 79.03 A.1.

The expression "foil" means products (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.

Tariff Heading	Rate of Duty	
	Full	Preferential
79.01 UNWROUGHT ZINC; ZINC WASTE AND SCRAP:		
A. Unwrought	Whichever is the greater of 3.6% or 0.88UA† per 100kg	M } C2 } Free E }
B. Waste and scrap	Free	Free
79.02 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF ZINC; ZINC WIRE	9.6%	M } 1.6% C1 } 8% C2 } Free E }
79.03 WROUGHT PLATES, SHEETS AND STRIP, OF ZINC; ZINC FOIL; ZINC POWDERS AND FLAKES:		
A. Plates, sheets, strip and foil:		
I. Foil	10%	M } 2% C1 } 8% C2 } Free E }
II. Other	9.6%	M } 1.6% C1 } 8% C2 } Free E }
B. Powders (including dust) and flakes:		
I. Powders	6.4%	M } 1.6% C1 } 4.8% C2 } Free E }
II. Flakes	6.8%	M } 2% C1 } 4.8% C2 } Free E }
79.04 TUBES AND PIPES AND BLANKS THEREOF, OF ZINC; HOLLOW BARS, AND TUBE AND PIPE FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, SOCKETS AND FLANGES), OF ZINC	10%	M } 2% C1 } 8% C2 } Free E }
79.05 GUTTERS, ROOF CAPPING, SKYLIGHT FRAMES, AND OTHER FABRICATED BUILDING COMPONENTS, OF ZINC	7.6%	M } 2% C1 } 5.6% C2 } Free E }
79.06 OTHER ARTICLES OF ZINC	8.4%	M } 2% C1 } 6.4% C2 } Free E }

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/m².

Heading No. 80.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 80.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading	Rate of Duty	
	Full	Preferential
80.01 UNWROUGHT TIN ; TIN WASTE AND SCRAP	Free	Free
80.02 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF TIN ; TIN WIRE	4.8%	M 1.6% CI 3.2% C2 } Free E }
80.03 WROUGHT PLATES, SHEETS AND STRIP, OF TIN	4%	M 1.6% CI 2.4% C2 } Free E }
80.04 TIN FOIL (WHETHER OR NOT EMBOSSED, CUT TO SHAPE, PERFORATED, COATED, PRINTED, OR BACKED WITH PAPER OR OTHER REINFORCING MATERIAL), OF A WEIGHT (EXCLUDING ANY BACKING) NOT EXCEEDING 1 kg/m²; TIN POWDERS AND FLAKES :		
A. Foil :		
I. Backed	6.8%	M 2% CI 4.8% C2 } Free E }
II. Other	6%	M 2% CI 4% C2 } Free E }
B. Powders and flakes	4.8%	M 2% CI 2.8% C2 } Free E }
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	6%	M 2% CI 4% C2 } Free E }
B. Tube and pipe fittings	7.6%	M 2% CI 5.6% C2 } Free E }
80.06 OTHER ARTICLES OF TIN	8.4%	M 2% CI 6.4% C2 } Free E }

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.

Tariff Heading	Rate of Duty	
	Full	Preferential
81.01 TUNGSTEN (WOLFRAM), UNWROUGHT OR WROUGHT, AND ARTICLES THEREOF :		
A. Unwrought ; waste and scrap	4-8%	M } Free C2 } E }
B. Hammered bars ; angles, shapes and sections, wire, filaments, plates, sheets, strip and foil	6-4%	M } Free C2 } E }
C. Other	8%	M } Free C2 } E }
81.02 MOLYBDENUM, UNWROUGHT OR WROUGHT, AND ARTICLES THEREOF :		
A. Unwrought ; waste and scrap :		
I. Unwrought, in powder	4-8%	M } Free C2 } E }
II. Other	4%	M } Free C2 } E }
B. Hammered bars ; angles, shapes and sections, wire, filaments, plates, sheets, strip and foil	6-4%	M } Free C2 } E }
C. Other	8%	M } Free C2 } E }
81.03 TANTALUM, UNWROUGHT OR WROUGHT, AND ARTICLES THEREOF :		
A. Unwrought ; waste and scrap	2-4%	M } Free C2 } E }
B. Hammered bars ; angles, shapes and sections, wire, filaments, plates, sheets, strip and foil	4-8%	M } Free C2 } E }
C. Other	7-2%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
81.04 OTHER BASE METALS, UNWROUGHT OR WROUGHT, AND ARTICLES THEREOF; CER-METS, UNWROUGHT OR WROUGHT, AND ARTICLES THEREOF :		
A. Bismuth :		
I. Unwrought ; waste and scrap	Free	Free
II. Other	3.6%	M C2 E } Free
B. Cadmium :		
I. Unwrought ; waste and scrap	3.2%	M C2 E } Free
II. Other	4.8%	M C2 E } Free
C. Cobalt :		
I. Unwrought ; waste and scrap	Free	Free
II. Other	4%	M C2 E } Free
D. Chromium :		
I. Unwrought ; waste and scrap	4%	M C2 E } Free
II. Other	5.6%	M C2 E } Free
E. Germanium :		
I. Unwrought ; waste and scrap	4%	M C2 E } Free
II. Other	6.4%	M C2 E } Free
F. Hafnium (celtium) :		
I. Unwrought ; waste and scrap	2.8%	M C2 E } Free
II. Other	6%	M C2 E } Free
G. Manganèse :		
I. Unwrought ; waste and scrap	4%	M C2 E } Free
II. Other	5.6%	M C2 E } Free
H. Niobium (columbium) :		
I. Unwrought ; waste and scrap	4.8%	M C2 E } Free
II. Other	8%	M C2 E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
81.04—continued		
IJ. Antimony :		
I. Unwrought ; waste and scrap	6.4%	M } Free C2 } E }
II. Other	6.4%	M } Free C2 } E }
K. Titanium :		
I. Unwrought ; waste and scrap	4.8%	M } Free C2 } E }
II. Other	6.4%	M } Free C2 } E }
L. Vanadium :		
I. Unwrought ; waste and scrap	2%	M } Free C2 } E }
II. Other	6%	M } Free C2 } E }
M. Uranium depleted in U 235	2.8%	M } Free C2 } E }
N. Thorium :		
I. Unwrought ; waste and scrap (EURATOM)	Free	Free
II. Other :		
a) Bars, rods, angles, shapes and sections, wire, plates, sheets, strip and foil (EURATOM)	Free	Free
b) Other (EURATOM)	1.5%	M } Free C2 } E }
O. Zirconium :		
I. Unwrought ; waste and scrap	4.8%	M } Free C2 } E }
II. Other	8%	M } Free C2 } E }
P. Rhenium :		
I. Unwrought ; waste and scrap	4.8%	M } Free C2 } E }
II. Other	8%	M } Free C2 } E }
Q. Gallium ; indium ; thallium :		
I. Unwrought ; waste and scrap	2%	M } Free C2 } E }
II. Other	4%	M } Free C2 } E }
R. Cermets :		
I. Unwrought ; waste and scrap	3.2%	M } Free C2 } E }
II. Other	6%	M } Free C2 } E }

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 :
 - (a) Base metal ;
 - (b) Metal carbides ;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal ; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified

as such and tool-holders for hand tools (heading No. 84.48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

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

3. 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	Rate of Duty	
	Full	Preferential
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 :		
A. Scythes and sickles	4.8%	M } C2 } Free E }
B. Other	6.3%	M } 1.5% C1 } 4.8% C2 } Free E }
82.02 SAWS (NON-MECHANICAL) AND BLADES FOR HAND OR MACHINE SAWS (INCLUDING TOOTHLESS SAW BLADES) :		
A. Saws (non-mechanical) :		
I. Back saws, rip saws	7.6%	M } 2% C1 } 5.6% C2 } Free E }
II. Other	9%	M } 2% C1 } 7.2% C2 } Free E }
B. Saw blades :		
I. Bandsaw blades	9%	M } 2% C1 } 7.2% C2 } Free E }
II. Chain saw blades	7.6%	M } 2% C1 } 5.6% C2 } Free E }
III. Other	10%	M } 2% C1 } 8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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:		
A. Files and rasps	6%	M 2% CI 4% C2 } Free E }
B. Other	7-6%	M 2% CI 5-6% C2 } Free E }
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):		
A. Knife sharpeners	7-2%	M 2% CI 5-2% C2 } Free E }
B. Tyre levers and other appliances for fitting tyres	6-7%	M 1-5% CI 5-2% C2 } Free E }
C. Other tools and appliances:		
I. Of wire, but not including engineers', carpenters' and joiners' tools	8-6%	M 3-4% CI 5-2% C2 } Free E }
II. Other	6-7%	M 1-5% CI 5-2% C2 } Free E }
D. Parts of the tools and appliances of subheadings A., B. and C. above:		
I. Parts of wire of the tools and appliances of subheading C. I. above	8-6%	M 3-4% CI 5-2% C2 } Free E }
II. Other	7-2%	M 2% CI 5-2% C2 } Free E }
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, MORTISING OR SCREW DRIVING), INCLUDING DIES FOR WIRE DRAWING, EXTRUSION DIES FOR METAL, AND ROCK DRILLING BITS, WITH A WORKING PART OF:		
A. Base metal:		
I. Tools	6-7%	M 1-5% CI 5-2% C2 } Free E }
II. Parts	7-2%	M 2% CI 5-2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
82.05—continued		
B. Metal carbides :		
I. Tools	6.7%	M 1.5% CI 5.2% C2 } Free E }
II. Parts	7.2%	M 2% CI 5.2% C2 } Free E }
C. Diamond or agglomerated diamond :		
I. Diamond dies for wire drawing	8%	M 2% CI 6% C2 } Free E }
II. Other tools	7.5%	M 1.5% CI 6% C2 } Free E }
III. Parts of the tools of subheadings C. I. and II. above	8%	M 2% CI 6% C2 } Free E }
D. Other materials :		
I. Tools	6.3%	M 1.5% CI 4.8% C2 } Free E }
II. Parts	6.8%	M 2% CI 4.8% C2 } Free E }
82.06 KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES	5.5%	M 1.5% CI 4% C2 } Free E }
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)	7.6%	M 2% CI 5.6% C2 } Free E }
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	7.6%	M 2% CI 5.6% C2 } Free E }
82.09 KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES FALLING WITHIN HEADING NO. 82.06		
A. Knives	13.6% + whichever is the greater of 3.6% or £0.0200 per dozen	M 3.6% or £0.0200 per dozen, whichever is the greater CI 13.6% C2 } Free E }
B. Parts of knives	17%	M 3.6% CI 13.6% C2 } Free E }
82.10 KNIFE BLADES	10.4% + whichever is the greater of 3.6% or £0.0100 per dozen	M 3.6% or £0.0100 per dozen, whichever is the greater CI 10.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
82.11 RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS, WHETHER OR NOT IN STRIPS) :		
A. Razors :		
I. Open blade	5.2%	M 1.2% CI 4% E } Free
II. Other	7%	M 1.2% CI 5.6% E } Free
B. Blades and cutters :		
I. Safety razor blades	8.6%	M 3% CI 5.6% E } Free
II. Other	6.5%	M 1.2% CI 5.2% E } Free
C. Other parts	7%	M 1.2% CI 5.6% E } Free
82.12 SCISSORS (INCLUDING TAILORS' SHEARS), AND BLADES THEREFOR	12.4%	M 4% CI 8.4% E } Free
82.13 OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, SECATEURS, HAIR CLIPPERS, BUTCHERS' CLEAVERS, PAPER KNIVES); MANICURE AND CHIROPODY SETS AND APPLIANCES (INCLUDING NAIL FILES) :		
A. Manicure and chiropody sets and appliances	10.8%	M 4% CI 6.8% E } Free
B. Other	8.8%	M 2% CI 6.8% E } Free
82.14 SPOONS, FORKS, FISH-EATERS, BUTTER-KNIVES, LADLES, AND SIMILAR KITCHEN OR TABLEWARE :		
A. Of stainless steel	19%	M 3.6% CI 15.2% E } Free
B. Other	10.4%	M 3.6% CI 6.8% E } Free
82.15 HANDLES OF BASE METAL FOR ARTICLES FALLING WITHIN HEADING NO. 82.09, 82.13 OR 82.14	9.6%	M 3.6% CI 6% E } Free

Chapter 83

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	Rate of Duty	
	Full	Preferential
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%	M 1.8% CI 6.8% C2 } Free E }
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	7.4%	M 1.8% CI 5.6% C2 } Free E }
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%	M 1.5% CI 6.8% C2 } Free E }
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%	M 1.5% CI 6.4% C2 } Free E }
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	8%	M 2% CI 6% C2 } Free E }
83.06 STATUETTES AND OTHER ORNAMENTS OF A KIND USED INDOORS, OF BASE METAL	9%	M 2% CI 7.2% C2 } Free E }
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%	M 1.6% CI 5.6% C2 } Free E }
83.08 FLEXIBLE TUBING AND PIPING, OF BASE METAL	7.6%	M 2% CI 5.6% C2 } Free E }
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:		
A. Bifurcated rivets of iron or steel	7.7%	M 2.5% CI 5.2% C2 } Free E }
B. Other	6.8%	M 1.6% CI 5.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
83.10 BEADS AND SPANGLES, OF BASE METAL	8-7%	M 1-5% CI 7-2% C2 } Free E }
83.11 BELLS AND GONGS, NON-ELECTRIC, OF BASE METAL, AND PARTS THEREOF OF BASE METAL	10-2%	M 3% CI 7-2% C2 } Free E }
83.12 PHOTOGRAPH, PICTURE AND SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL	9-5%	M 2% CI 7-6% C2 } Free E }
83.13 STOPPERS, CROWN CORKS, BOTTLE CAPS, CAPSULES, BUNG COVERS, SEALS AND PLOMBES, CASE CORNER PROTECTORS AND OTHER PACKING ACCESSORIES, OF BASE METAL:		
A. Capsules of aluminium or lead:		
i. Capsules of aluminium of a maximum diameter of 21mm, with or without an internal rubber seal, but not combined with other materials	7%	M 1-6% CI 5-6% C2 } Free E }
ii. Other	10-4%	M 1-6% CI 8-8% C2 } Free E }
B. Other	7%	M 1-6% CI 5-6% C2 } Free E }
83.14 SIGN-PLATES, NAME-PLATES, NUMBERS, LETTERS AND OTHER SIGNS, OF BASE METAL	8%	M 2% CI 6% C2 } Free E }
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	9-6%	M 1-6% CI 8% C2 } Free E }
B. Other	7-5%	M 1-6% CI 6% C2 } Free E }

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 fur skin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for 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 this Schedule.
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) ;

- (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	Rate of Duty	
	Full	Preferential
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	5.9%	M 1.5% CI 4.4% C2 } Free E }
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	6.2%	M 1.8% CI 4.4% C2 } Free E }
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	6.4%	M 2% CI 4.4% C2 } Free E }
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	7%	M 1.8% CI 5.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
84.05 STEAM AND OTHER VAPOUR POWER UNITS, NOT INCORPORATING BOILERS	5-8%	M 1-8% CI 4% C2 } Free E }
84.06 INTERNAL COMBUSTION PISTON ENGINES :		
A. Aircraft engines as defined in Additional Note 1 to this Chapter, of a power of :		
I. 300kW or less	6-3%	M 1-5% CI 4-8% C2 } Free E }
II. More than 300kW	4-7%	M 1-5% CI 3-2% C2 } Free E }
B. Outboard motors of a cylinder capacity of :		
I. 325cc or less	10-3%	M 1-5% CI 8-8% C2 } Free E }
II. More than 325cc	7-9%	M 1-5% CI 6-4% C2 } Free E }
C. Other engines :		
I. Spark ignition engines of a cylinder capacity of :		
a) 250cc or less :		
1. Motor vehicle engines	10%	M 2-8% CI 9% C2 } Free E }
2. Other	8-7%	M 1-5% CI 7-2% C2 } Free E }
b) More than 250cc :		
* I. For the industrial assembly of :		
Agricultural walking tractors of subheading No. 87.01A;	8-4%	M 2-8% CI 7-4% C2 } Free E }
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		
2. Other :		
aa) Motor vehicle engines other than track-laying tractor engines	12-4%	M 2-8% CI 11-4% C2 } Free E }
bb) Other	11-1%	M 1-5% CI 9-6% C2 } Free E }
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.	1-5%	CI } Free C2 } E }
2. Other	7-9%	M 1-5% CI 6-4% C2 } Free E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
84.06 C. II.—continued		
b) Other :		
* I. For the industrial assembly of :		
Agricultural walking tractors of subheading No. 87.01A,	8.4%	M 2.8%
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,		CI 7.4%
Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2,500cc,		E Free
Special purpose motor vehicles of heading No. 87.03		
2. Other :		
aa) Motor vehicle engines other than track-laying tractor engines	12%	M 2.8%
		CI 11.4%
		C2 9%
		E Free
bb) Other	11.1%	M 1.5%
		CI 9.6%
		C2 Free
		E Free
D. Parts :		
I. For aircraft engines	5.5%	M 1.5%
		CI 4%
		C2 Free
		E Free
II. For other engines :		
a) Suitable for use in motor vehicle engines, other than track-laying tractor engines (but not including piston rings of a diameter of 127mm or over when compressed)	8.4%	M 2.8%
		CI 7.4%
		C2 Free
		E Free
b) Other	7%	M 1.5%
		CI 5.6%
		C2 Free
		E Free
84.07 HYDRAULIC ENGINES AND MOTORS (INCLUDING WATER WHEELS AND WATER TURBINES)	6.3%	M 1.5%
		CI 4.8%
		C2 Free
		E Free
84.08 OTHER ENGINES AND MOTORS:		
A. Reaction engines :		
I. Turbo-jets developing a thrust of :		
a) 2,500kg or less	6.3%	M 1.5%
		CI 4.8%
		C2 Free
		E Free
b) More than 2,500kg	5.5%	M 1.5%
		CI 4%
		C2 Free
		E Free
II. Other (for example, ram-jets, pulse-jets, rocket engines)	6.3%	M 1.5%
		CI 4.8%
		C2 Free
		E Free

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

Tariff Heading	Rate of Duty	
	Full	Preferential
84.08—continued		
B. Gas turbines :		
I. Turbo-propellers developing a power of :		
a) 1,100kW or less :	7.5%	M 1.5% CI 6% C2 } Free E }
b) More than 1,100kW	5.5%	M 1.5% CI 4% C2 } Free E }
II. Other :		
a) Motor vehicle engines	6.8%	M 2.4% CI } 6% C2 } E } Free
b) Other	5.9%	M 1.5% CI 4.4% C2 } Free E }
C. Other engines and motors :		
I. Motor vehicle engines	8%	M 2.4% CI } 7% C2 } E } Free
II. Musical instrument (including gramophone) motors	7.6%	M 2% CI 5.6% C2 } Free E }
III. Camera and cinematograph motors	9.6%	M 4% CI 5.6% C2 } Free E }
IV. Other	7%	M 1.5% CI 5.6% C2 } Free E }
D. Parts :		
I. Of reaction engines or of turbo-propellers		
	5.5%	M 1.5% CI 4% C2 } Free E }
II. Other :		
a) Of motor vehicle engines	6.8%	M 2.4% CI } 6% C2 } E } Free
b) Of musical instrument (including gramophone) motors	6.4%	M 2% CI 4.4% C2 } Free E }
c) Of camera and cinematograph motors	8.4%	M 4% CI 4.4% C2 } Free E }
d) Other	5.9%	M 1.5% CI 4.4% C2 } Free E }
84.09 MECHANICALLY PROPELLED ROAD ROLLERS	5.5%	M 1.5% CI 4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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:		
A. Delivery pumps, fitted, or designed to be fitted, with a measuring device	6-7%	M 1-5% CI 5-2% C2 } Free E }
B. Other pumps:		
I. Pumps having a pressure capacity of 20 bars or more	7-5%	M 1-5% CI 6% C2 } Free E }
II. Other pumps	6-3%	M 1-5% CI 4-8% C2 } Free E }
III. Parts	6-3%	M 1-5% CI 4-8% C2 } Free E }
C. Liquid elevators of bucket, chain, screw, band and similar kinds	5-9%	M 1-5% CI 4-4% C2 } Free E }
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:		
A. Pumps and compressors:		
I. Pumps (hand or foot operated) for inflating pneumatic tyres and the like:		
a) For motor vehicles	7-6%	M 2-4% CI 6-8% C2 } Free E }
b) Other	6-7%	M 1-5% CI 5-2% C2 } Free E }
II. Vacuum pumps creating a vacuum better than 10 ⁻² mbar; centrifugal or axial compressors giving a compression ratio of not less than 2 and a flow of more than 3,000m ³ per minute; stationary reciprocating compressors of a weight exceeding 2,000kg	8-7%	M 1-5% CI 7-2% C2 } Free E }
III. Other pumps and compressors:		
a) For motor vehicles, other than vacuum pumps and air or gas compressors	7-2%	M 2-4% CI 6-4% C2 } Free E }
b) Other	6-3%	M 1-5% CI 4-8% C2 } Free E }
IV. Parts:		
a) For motor vehicles, other than parts of vacuum pumps and air or gas compressors	7-2%	M 2-4% CI 6-4% C2 } Free E }
b) Other	6-3%	M 1-5% CI 4-8% C2 } Free E }
B. Free-piston generators for gas turbines	4-7%	M 1-5% CI 3-2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
84.11—continued		
C. Fans, blowers and the like :		
I. For motor vehicles	7-6%	M 2-4% CI } 6-8% C2 } E } Free
II. Other	6-7%	M 1-5% CI 5-2% C2 } Free E }
84.12 AIR CONDITIONING MACHINES, SELF-CONTAINED, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY OF AIR	8%	M 1-5% CI 6-4% C2 } Free E }
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	6-2%	M 1-8% CI 4-4% C2 } Free E }
84.14 INDUSTRIAL AND LABORATORY FURNACES AND OVENS, NON-ELECTRIC :		
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%	M } Free C2 } E }
B. Other	5-9%	M 1-5% CI 4-4% C2 } Free E }
84.15 REFRIGERATORS AND REFRIGERATING EQUIPMENT (ELECTRICAL AND OTHER) :		
A. Evaporators and condensers, excluding those for domestic refrigerators	5-1%	M 1-5% CI 3-6% C2 } Free E }
B. Other	5-5%	M 1-5% CI 4% C2 } Free E }
84.16 CALENDERING AND SIMILAR ROLLING MACHINES (OTHER THAN METAL-WORKING AND METAL-ROLLING MACHINES AND GLASS-WORKING MACHINES) AND CYLINDERS THEREFOR	5-5%	M 1-5% CI 4% C2 } Free E }
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 :		
A. Machinery and equipment for the manufacture of the products mentioned in subheading 28.51A. (EURATOM)	5-5%	M } Free C2 } E }
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)	5-5%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
84.17—continued		
C. Heat exchange units	5-1%	M 1-5% CI 3-6% C2 } E } Free
D. Percolators and other appliances for making coffee and other hot drinks :		
I. Electrically heated	8-7%	M 1-5% CI 7-2% C2 } E } Free
II. Other	6-3%	M 1-5% CI 4-8% C2 } E } Free
E. Medical and surgical sterilising apparatus :		
I. Electrically heated	8-5%	M 1-5% CI 6-8% C2 } E } Free
II. Other	7%	M 1-5% CI 5-6% C2 } E } Free
F. Other :		
I. Water heaters, non-electric	6-3%	M 1-5% CI 4-8% C2 } E } Free
II. Other	5-9%	M 1-5% CI 4-4% C2 } E } Free
84.18 CENTRIFUGES; FILTERING AND PURIFYING MACHINERY AND APPARATUS (OTHER THAN FILTER FUNNELS, MILK STRAINERS AND THE LIKE), FOR LIQUIDS OR GASES :		
A. For the separation of uranium isotopes (EURATOM)	4-5%	M 1-5% CI 4-8% C2 } E } Free
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%	M 1-5% CI 4-8% C2 } E } Free
C. Other :		
I. Centrifuges :		
a) Clothes-dryers, electrically operated, each of a dry linen capacity not exceeding 6kg	8%	M 1-5% CI 6-4% C2 } E } Free
b) Other :		
1. Dryers of the types used in dry cleaning and laundering	5-5%	M 1-5% CI 4% C2 } E } Free
2. Cream separators	4%	M 1-5% CI 4% C2 } E } Free
3. Other	5-8%	M 1-8% CI 4% C2 } E } Free
II. Machinery and apparatus (other than centrifuges) for filtering or purifying liquids or gases:		
a) Parts of motor vehicles	7-2%	M 2-4% CI 6-4% C2 } E } Free
b) Other	6-6%	M 1-8% CI 4-8% C2 } E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
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:		
A. Dish washing machines, electrically operated, with or without provision for drying	7%	M 1.5% CI 5.6% C2 } Free E }
B. Other:		
I. Machines for simultaneously folding and stapling paper covers to tomato trays	4%	M } Free C2 E }
II. Other	5.5%	M 1.5% CI 4% C2 } Free E }
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:		
A. Weights of a kind used with the balances of heading No. 90.15	8.2%	M 3.4% CI 4.8% C2 } Free E }
B. Other	6.6%	M 1.8% CI 4.8% C2 } Free E }
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:		
A. Agricultural and horticultural spraying and dusting appliances and parts thereof	4.8%	M } Free C2 E }
B. Sand blast nozzles lined with material wholly or mainly of silicon carbide or tungsten carbide	4.8%	M } Free C2 E }
C. Other	6.3%	M 1.5% CI 4.8% C2 } Free E }
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:		
A. Machinery and mechanical appliances specially designed for dealing with highly radio-active substances (EURATOM)	4%	M } Free C2 E }
B. Self-propelled cranes, on wheels, not capable of running on rails	8.7%	M 1.5% CI 7.2% C2 } Free E }
C. Rolling-mill machinery: roller tables for feeding and removing products; tilters and manipulators for ingots, balls, bars and slabs	9.3%	M 2.5% CI 6.8% C2 } Free E }
D. Other	5.9%	M 1.5% CI 4.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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):		
A. Excavating, levelling, tamping, boring and extracting machinery for earth, minerals or ores:		
I. Self-propelled, track-laying or wheeled, not capable of running on rails:		
a) Scrapers	8.7%	M 1.5% CI 7.2% E } Free
b) Other machinery	10.3%	M 1.5% CI 8.8% E } Free
c) Parts	8.7%	M 1.5% CI 7.2% E } Free
II. Other:		
a) Boring and sinking machinery	4.3%	M 1.5% CI 2.8% E } Free
b) Other	5.9%	M 1.5% CI 4.4% E } Free
B. Pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments)	7.5%	M 1.5% CI 6% E } Free
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	4.8%	M 1.2% CI 3.6% E } Free
84.25 HARVESTING AND THRESHING MACHINERY, STRAW AND FODDER PRESSES; HAY OR GRASS MOWERS; WINNOWER 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):		
A. Root topping machines, root lifters and root harvesters	4.8%	M 1.2% CI 3.6% E } Free
B. Other:		
I. Agricultural and commercial horticultural machines, other than hay or grass mowers	6%	M 2.4% CI 3.6% E } Free
II. Other	5.1%	M 1.5% CI 3.6% E } Free
84.26 DAIRY MACHINERY (INCLUDING MILKING MACHINES):		
A. Cheese presses	4.4%	M 1.5% CI 3.6% E } Free
B. Other	5.9%	M 1.5% CI 4.4% E } Free
84.27 PRESSES, CRUSHERS AND OTHER MACHINERY, OF A KIND USED IN WINE-MAKING, CIDER-MAKING, FRUIT JUICE PREPARATION OR THE	6.6%	M 1.8% CI 4.8% E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
84.28 OTHER AGRICULTURAL, HORTICULTURAL, POULTRY-KEEPING AND BEE-KEEPING MACHINERY; GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS	5.5%	M 1.5% CI 4% C2 } Free E }
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	7%	M 1.8% CI 5.2% C2 } Free E }
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	5.5%	M 1.5% CI 4% C2 } Free E }
84.31 MACHINERY FOR MAKING OR FINISHING CELLULOSIC PULP, PAPER OR PAPERBOARD:		
A. For making paper or paperboard	5.5%	M 1.5% CI 4% C2 } Free E }
B. Other	5.9%	M 1.5% CI 4.4% C2 } Free E }
84.32 BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES	5.1%	M 1.5% CI 3.6% C2 } Free E }
84.33 PAPER OR PAPERBOARD CUTTING MACHINES OF ALL KINDS; OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD	5.5%	M 1.5% CI 4% C2 } Free E }
84.34 MACHINERY, APPARATUS AND ACCESSORIES FOR TYPE-FOUNDING OR TYPE-SETTING; MACHINERY, OTHER THAN THE MACHINE-TOOLS OF HEADING NO. 84.45, 84.46 OR 84.47, FOR PREPARING OR WORKING PRINTING BLOCKS, PLATES OR CYLINDERS; PRINTING TYPE, IMPRESSED FLONGS AND MATRICES, PRINTING BLOCKS, PLATES AND CYLINDERS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED):		
A. Machinery, apparatus and accessories for type-founding or type-setting:		
I. For founding and setting (for example, linotypes, monotypes, intertypes)	3.5%	M 1.5% CI 2% C2 } Free E }
II. Other	5.9%	M 1.5% CI 4.4% C2 } Free E }
B. Blocks, plates, cylinders and other similar articles other than lithographic stones	7%	M 1.5% CI 5.6% C2 } Free E }
C. Other:		
I. Impressed flongs and matrices for the production of complete printed pages, each page, without margins, being not less than 500mm long and not less than 380mm wide	4.4%	M } Free C2 } E }
II. Other	5.9%	M 1.5% CI 4.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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	6.3%	M 1.5% CI 4.8% C2 } Free E }
b) Two-revolution machines	4.7%	M 1.5% CI 3.2% C2 } Free E }
II. Rotary presses	5.1%	M 1.5% CI 3.6% C2 } Free E }
III. Other	5.9%	M 1.5% CI 4.4% C2 } Free E }
B. Machines for uses ancillary to printing	6.7%	M 1.5% CI 5.2% C2 } Free E }
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	5.5%	M 1.5% CI 4% C2 } Free E }
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	5.1%	M 1.5% CI 3.6% C2 } Free E }
B. Knitting machines	6.3%	M 1.5% CI 4.8% C2 } Free E }
C. Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net	4.7%	M 1.5% CI 3.2% C2 } Free E }
D. Machines for preparing yarns for use on the above machines, including warping and warp sizing machines	5.5%	M 1.5% CI 4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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):		
A. Inset mails of a kind used in the manufacture of wire healds for textile looms	4%	M } C2 } Free E }
B. Bearded needles, and narrowing points, running-on points and welt-hooks, adapted for use in conjunction therewith	8%	M } 4% C1 } C2 } Free E }
C. Hosiery latch needles	7-4%	M } 3-4% C1 } 4% C2 } Free E }
D. Other	5-5%	M } 1-5% C1 } 4% C2 } Free E }
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	5-8%	M } 1-8% C1 } 4% C2 } Free E }
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	6-7%	M } 1-5% C1 } 5-2% C2 } Free E }
B. Clothes-washing machines, each of a dry linen capacity not exceeding 6kg; domestic wringers:		
I. Electrically operated	7-5%	M } 1-5% C1 } 6% C2 } Free E }
II. Other	5-5%	M } 1-5% C1 } 4% C2 } Free E }
C. Other	5-5%	M } 1-5% C1 } 4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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 :	7.3%	M 2.5% CI 4.8% C2 } Free E }
a) Sewing machines having a value (not including frames, tables or furniture) of more than 65UA* each		
b) Other	12%	M 2.5% CI 9.6% C2 } Free E }
II. Other sewing machines and other sewing machine heads	7.3%	M 2.5% CI 4.8% C2 } Free E }
III. Parts, including furniture specially designed for sewing machines	9.7%	M 2.5% CI 7.2% C2 } Free E }
B. Sewing machine needles	8.1%	M 2.5% CI 5.6% C2 } Free E }
84.42 MACHINERY (OTHER THAN SEWING MACHINES) FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER (INCLUDING BOOT AND SHOE MACHINERY)	5.9%	M 1.5% CI 4.4% C2 } Free E }
84.43 CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY AND IN METAL FOUNDRIES	5.5%	M 1.5% CI 4% C2 } Free E }
84.44 ROLLING MILLS AND ROLLS THEREFOR :		
A. Rolling mills specially designed for the recycling of irradiated nuclear fuels (EURATOM)	5.3%	M } Free C2 } E }
B. Other	7.6%	M 2% CI 5.6% C2 } Free E }
84.45 MACHINE-TOOLS FOR WORKING METAL OR METAL CARBIDES, NOT BEING MACHINES FALLING WITHIN HEADING NO. 84.49 OR 84.50:		
A. Specially designed for the recycling of irradiated nuclear fuels (for example, sheathing, unsheathing, shaping) :		
I. Automatic machines, numerically controlled (EURATOM)	11%	M } Free C2 } E }
II. Other (EURATOM)	5.5%	M } Free C2 } E }
B. Machine-tools operating by electro-erosion or other electrical processes ; ultrasonic machine-tools :		
I. Automatic machines, numerically controlled	6.6%	M 1.8% CI 4.8% C2 } Free E }
II. Other	4.2%	M 1.8% CI 2.4% C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
84.45—continued		
C. Other machine tools :		
I. Lathes :		
a) Automatic lathes, numerically controlled	8%	M 1.8% CI 6.4% C2 } Free E }
b) Other	7.4%	M 1.8% CI 5.6% C2 } Free E }
II. Reaming machines :		
a) Automatic machines, numerically controlled	6.6%	M 1.8% CI 4.8% C2 } Free E }
b) Other	4.2%	M 1.8% CI 2.4% C2 } Free E }
III. Planing machines :		
a) Automatic machines, numerically controlled	8%	M 1.8% CI 6.4% C2 } Free E }
b) Other	7.4%	M 1.8% CI 5.6% C2 } Free E }
IV. Shaping machines, sawing machines and cutting machines, broaching machines and slotting machines :		
a) Automatic machines, numerically controlled	5.8%	M 1.8% CI 4% C2 } Free E }
b) Other	3.8%	M 1.8% CI 2% C2 } Free E }
V. Milling machines ; drilling and boring machines :		
a) Automatic machines, numerically controlled	10%	M 1.8% CI 8% C2 } Free E }
b) Other	8%	M 1.8% CI 6.4% C2 } Free E }
VI. Sharpening, trimming, trueing, grinding, polishing, lapping, dressing or surfacing machines and similar machines operating by means of grinding wheels, abrasives or polishing products :		
a) Fitted with a micrometric adjusting system within the meaning of Additional Note 2 to this Chapter :		
1. Automatic machines, numerically controlled	8%	M 1.8% CI 6.4% C2 } Free E }
2. Other	7.4%	M 1.8% CI 5.6% C2 } Free E }
b) Other :		
1. Automatic machines, numerically controlled	4.2%	M 1.8% CI 2.4% C2 } Free E }
2. Other	3.8%	M 1.8% CI 2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
84.45 C.—continued		
VII. Jig boring machines :		
a) Automatic machines, numerically controlled	5-8%	M 1-8% CI 4% C2 } Free E }
b) Other	3-8%	M 1-8% CI 2% C2 } Free E }
VIII. Gear-cutting machines :		
a) For cutting cylindrical gears :		
1. Automatic machines, numerically controlled	8%	M 1-8% CI 6-4% C2 } Free E }
2. Other	7-4%	M 1-8% CI 5-6% C2 } Free E }
b) For cutting other gears :		
1. Automatic machines, numerically controlled	5-8%	M 1-8% CI 4% C2 } Free E }
2. Other	5-4%	M 1-8% CI 3-6% C2 } Free E }
IX. Presses, other than those falling within subheadings 84.45 C.X and C.XI :		
a) Automatic presses, numerically controlled	10%	M 1-8% CI 8% C2 } Free E }
b) Other	8%	M 1-8% CI 6-4% C2 } Free E }
X. Bending, forming, folding, flattening, shearing, punching and notching machines :		
a) Automatic machines, numerically controlled :		
1. Flying shears of a kind used in rolling mills	7-3%	M 2-5% CI 4-8% C2 } Free E }
2. Other	6-6%	M 1-8% CI 4-8% C2 } Free E }
b) Other :		
1. Flying shears of a kind used in rolling mills	4-9%	M 2-5% CI 2-4% C2 } Free E }
2. Other	4-2%	M 1-8% CI 2-4% C2 } Free E }
XI. Forging machines and stamping machines :		
a) Automatic machines, numerically controlled	6-6%	M 1-8% CI 4-8% C2 } Free E }
b) Other	4-2%	M 1-8% CI 2-4% C2 } Free E }
XII. Other	7-4%	M 1-8% CI 5-6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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	5-8%	M 1-8% CI 4% C2 } Free E }
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	9-6%	M 2-4% CI 7-2% C2 } Free E }
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:		
A. Parts of flying shears of a kind used in rolling mills	5-3%	M 2-5% CI 2-8% C2 } Free E }
B. Other	4-6%	M 1-8% CI 2-8% C2 } Free E }
84.49 TOOLS FOR WORKING IN THE HAND, PNEUMATIC OR WITH SELF-CONTAINED NON-ELECTRIC MOTOR	6-7%	M 1-5% CI 5-2% C2 } Free E }
84.50 GAS-OPERATED WELDING, BRAZING, CUTTING AND SURFACE TEMPERING APPLIANCES	5-5%	M 1-5% CI 4% C2 } Free E }
84.51 TYPEWRITERS, OTHER THAN TYPEWRITERS INCORPORATING CALCULATING MECHANISMS; CHEQUE-WRITING MACHINES:		
A. Typewriters	6-7%	M 1-5% CI 5-2% C2 } Free E }
B. Cheque-writing machines	5-5%	M 1-5% CI 4% C2 } Free E }
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	12-7%	M 1-5% CI 11-2% C2 } Free E }
B. Other:		
I. Cash registers	5-5%	M 1% CI 4-4% C2 } Free E }
II. Other	5-9%	M 1-5% CI 4-4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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:		
A. Automatic data processing machines and units thereof:		
I. Automatic data processing machines (including systems)	8-4%	M 2-8% CI 5-6% C2 } Free E }
II. Units of automatic data processing machines:		
a) Card punches and card readers	7%	M 1-5% CI 5-6% C2 } Free E }
b) Power supply units	7-6%	M 2% CI 5-6% C2 } Free E }
c) Other units	8-4%	M 2-8% CI 5-6% C2 } Free E }
B. Other	7%	M 1-5% CI 5-6% C2 } Free E }
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	6-7%	M 1-5% CI 5-2% C2 } Free E }
B. Other:		
I. Cash registers *	5-8%	M 1% CI 4-8% C2 } Free E }
II. Other	6-3%	M 1-5% CI 4-8% C2 } Free E }
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:		
A. Address plates	7%	M 1-5% CI 5-6% C2 } Free E }
B. Parts and accessories for electronic calculating machines falling within subheading 84.52A.	9-9%	M 1-5% CI 8-4% C2 } Free E }

* Excluding cash registers incorporating a calculating device, for which see subheading 84.52 B. I.

Tariff Heading	Rate of Duty	
	Full	Preferential
84.55—continued		
C. Other :		
I. Parts of the following machines (not being electronic machines or machines operated in conjunction with punched cards) :		
Typewriters (including electric typewriters) Machines of the types used for the automatic production of typewritten correspondence Cheque-writing machines Accounting machines Calculating machines Adding machines Listing machines Book-keeping machines Billing machines Posting machines	4.8%, + whichever is the less of 1.5% or £0.0374 per kg	M 1.5% or whichever is the less CI 4.8% C2 } Free E }
II. Parts of cash registers	5.8%	M 1% CI 4.8% C2 } Free E }
III. Parts of automatic data processing machines and units thereof :		
a) Of goods of subheading 84.53 A. II. a)	6.3%	M 1.5% CI 4.8% C2 } Free E }
b) Of goods of subheading 84.53 A. II. b)	6.8%	M 2% CI 4.8% C2 } Free E }
c) Other	7.6%	M 2.8% CI 4.8% C2 } Free E }
IV. Other	6.3%	M 1.5% CI 4.8% C2 } Free E }
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	5.5%	M 1.5% CI 4% C2 } Free E }
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 :		
A. Glass-working machines (other than machines for working glass in the cold)	5.1%	M 1.5% CI 3.6% C2 } Free E }
B. Machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	5.5%	M 1.5% CI 4% C2 } Free E }
84.58 AUTOMATIC VENDING MACHINES (FOR EXAMPLE, STAMP, CIGARETTE, CHOCOLATE AND FOOD MACHINES), NOT BEING GAMES OF SKILL OR CHANCE	5.5%	M 1.5% CI 4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
84.59 MACHINES AND MECHANICAL APPLIANCES, HAVING INDIVIDUAL FUNCTIONS, NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER :		
A. For the manufacture of the products mentioned in subheading 28.51A. (EURATOM)	5.5%	M } Free C2 } E }
B. Nuclear reactors (EURATOM)	10%	M } Free C2 } E }
C. Specially designed for the recycling of irradiated nuclear fuels (for example, sintering of radio-active metal oxides, sheathing) (EURATOM)	5.5%	M } Free C2 } E }
D. Rope or cable making machinery, including electric wire and cable making machines :		
I. Stranding, twisting, cabling and similar machines and appliances	5.5%	M } 1.5% CI } 4% C2 } Free E }
II. Other machines and appliances (for example, reinforcing, taping, insulating and the like for the preparation, coating, finishing of ropes and cables)	7%	M } 1.5% CI } 5.6% C2 } Free E }
E. Other :		
I. Strip coilers of a kind used in rolling mills	7.3%	M } 2.5% CI } 4.8% C2 } Free E }
II. Other	6.3%	M } 1.5% CI } 4.8% C2 } Free E }
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	5.5%	M } 1.5% CI } 4% C2 } Free E }
84.61 TAPS, COCKS, VALVES AND SIMILAR APPLIANCES, FOR PIPES, BOILER SHELLS, TANKS, VATS AND THE LIKE, INCLUDING PRESSURE REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES :		
A. Pressure reducing valves	6.4%	M } 1.6% CI } 4.8% C2 } Free E }
B. Other	6.8%	M } 1.6% CI } 5.2% C2 } Free E }
84.62 BALL, ROLLER OR NEEDLE ROLLER BEARINGS	7.2%	M } Free C2 } E }
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%	M } 1.5% CI } 5.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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	5-9%	M 1-5% CI 4-4% C2 } Free E }
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, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25mm	5-1%	M 1-5% CI 3-6% C2 } Free E }
B. Other	6-3%	M 1-5% CI 4-8% C2 } Free E }

Chapter 85

ELECTRICAL MACHINERY AND EQUIPMENT; PARTS THEREOF

NOTES

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

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

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

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.21.

5. For the purposes of heading No. 85.21 :

- (A) "Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field ;
- (B) "Electronic microcircuits" are to be taken to be :
 - (a) Microassemblies of the "fagot" module, moulded module, micromodule and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and interconnected ;
 - (b) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated ;
 - (c) Hybrid integrated circuits in which passive and active elements, some obtained by thin- or thick-film technology (resistors, capacitors, interconnections, etc.), others by semi-conductor technology (diodes, transistors, monolithic integrated circuits, etc.), are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include miniaturised discrete components.

For the classification of the articles defined in this Note, heading No. 85.21 shall take precedence over any other heading in this Schedule which might cover them by reference to, in particular, their function.

Tariff Heading	Rate of Duty	
	Full	Preferential
85.01 ELECTRICAL GOODS OF THE FOLLOWING DESCRIPTIONS: GENERATORS, MOTORS, CONVERTERS (ROTARY OR STATIC), TRANSFORMERS, RECTIFIERS AND RECTIFYING APPARATUS, INDUCTORS:		
A. Generators, motors (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters:		
I. Synchronous motors of an output of not more than 18 watts	8-8%	M 2% CI 6-8% C2 } Free E }
II. Other	6%	M 2% CI 4% C2 } Free E }
B. Transformers, static converters, rectifiers and rectifying apparatus: inductors:		
I. Transformers:		
a) Rated at not less than 1KVA on continuous load	6-7%	M 1-5% CI 5-2% C2 } Free E }
b) Other	5-2%	M 1-5% CI 5-2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
85.01 B.—continued		
II. Metal tank mercury arc rectifiers	6-7%	M 1-5% CI 5-2% E } Free
III. Inductors, calibrated	5-2%	M 1-5% CI 5-2% E } Free
IV. Other	7-2%	M 2% CI 5-2% E } Free
C. Parts:		
I. Motor and generator casings and unwound rotors and stators	5-8%	M 1% CI 4-8% E } Free
II. Of the goods of subheadings B.I.a) and B.II.	6-3%	M 1-5% CI 4-8% E } Free
III. Of the goods of subheadings B.I.b) and B.III.	4-8%	M 1-5% CI 4-8% E } Free
IV. Other	6-8%	M 2% CI 4-8% E } Free
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:		
A. Chucks and vices	6-3%	M 1-5% CI 4-8% E } Free
B. Other	6-8%	M 2% CI 4-8% E } Free
85.03 PRIMARY CELLS AND PRIMARY BATTERIES	18-5%	M 1-5% CI 16% E } Free
85.04 ELECTRIC ACCUMULATORS:		
A. Lead-acid accumulators	9-5%	M 1-5% CI 8% E } Free
B. Other	7-5%	M 1-5% CI 6% E } Free
C. Parts:		
I. Wooden separators	4-7%	M 1-5% CI 3-2% E } Free
II. Other	8-5%	M 1-5% CI 6-8% E } Free
85.05 TOOLS FOR WORKING IN THE HAND, WITH SELF-CONTAINED ELECTRIC MOTOR	7%	M 1-5% CI 5-6% E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
85.06 ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR	7.5%	M 1.5% CI 6% C2 } E Free
85.07 SHAVERS AND HAIR CLIPPERS, WITH SELF-CONTAINED ELECTRIC MOTOR:		
A. Shavers:		
I. Shavers	6.7%	M 1.5% CI 5.2% C2 } E Free
II. Parts	7.2%	M 2% CI 5.2% C2 } E Free
B. Hair clippers:		
I. Hair clippers	5.9%	M 1.5% CI 4.4% C2 } E Free
II. Parts	6.4%	M 2% CI 4.4% C2 } E Free
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:		
A. Starter motors, generators and cut-outs:		
I. Parts of motor vehicles	9.2%	M 2.4% CI 8.5% C2 } E Free
II. Other	8.8%	M 2% CI 6.8% C2 } E Free
B. Ignition magnetos, including magneto-dynamos and magnetic flywheels:		
I. Magneto-dynamos for use in motor vehicles	8%	M 2.4% CI 7% C2 } E Free
II. Other	7.6%	M 2% CI 5.6% C2 } E Free
C. Glow plugs:		
I. Parts of motor vehicles	10.5%	M 2.4% CI 10% C2 } E Free
II. Other	10.5%	M 2% CI 8.4% C2 } E Free
D. Other:		
I. Parts of motor vehicles	9.6%	M 2.4% CI 9% C2 } E Free
II. Other	9%	M 2% CI 7.2% C2 } E Free

Tariff Heading	Rate of Duty	
	Full	Preferential
85.09 ELECTRICAL LIGHTING AND SIGNALLING EQUIPMENT AND ELECTRICAL WIND-SCREEN WIPERS, DEFROSTERS AND DEMISTERS, FOR CYCLES OR MOTOR VEHICLES :		
A. Lighting equipment, other than equipment of heading No. 85.08 :		
I. For cycles (other than motor cycles)	8.4%	M 2.8% CI 5.6% C2 } E } Free
II. Other	8%	M 2.4% CI 7% C2 } E } Free
B. Sound signalling equipment :		
I. For cycles (other than motor cycles)	9.6%	M 2.8% CI 6.8% C2 } E } Free
II. Other	9.2%	M 2.4% CI 8.5% C2 } E } 8% Free
C. Other :		
I. For cycles (other than motor cycles)	10%	M 2.8% CI 7.2% C2 } E } Free
II. Other	9.6%	M 2.4% CI 9% C2 } E } 8% Free
85.10 PORTABLE ELECTRIC BATTERY AND MAGNETO LAMPS, OTHER THAN LAMPS FALLING WITHIN HEADING NO. 85.09 :		
A. Miners' safety lamps	8%	M 2% CI 6% C2 } E } Free
B. Other	12.4%	M 2% CI 10.4% C2 } E } Free
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 :		
A. Furnaces, ovens, induction and dielectric heating equipment :		
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)	5.5%	M } C2 } Free E }
II. Other :		
a) Heating and cooking apparatus	5.9%	M 1.5% CI 4.4% C2 } E } Free
b) Parts of the goods of subheading (II.a) above	6.4%	M 2% CI 4.4% C2 } E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
85.11—continued		
B. Electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting, for any material :		
I. Welding machines or apparatus (other than tube-making machines or apparatus)	7.5%	M 1.5% CI 6% C2 } Free E }
II. Other machines and apparatus	8%	M 2% CI 6% C2 } Free E }
III. Parts of the goods of subheadings B.I. and B.II. above	8%	M 2% CI 6% C2 } Free E }
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 :		
A. Electric instantaneous or storage water heaters and immersion heaters :		
I. Heaters	8%	M 1.5% CI 6.4% C2 } Free E }
II. Parts	8.4%	M 2% CI 6.4% C2 } Free E }
B. Electric soil heating apparatus and electric space heating apparatus :		
I. Heating apparatus	8.5%	M 1.5% CI 6.8% C2 } Free E }
II. Parts of the goods of subheading B.I. above	8.8%	M 2% CI 6.8% C2 } Free E }
C. Electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters)	9.5%	M 2% CI 7.6% C2 } Free E }
D. Electric smoothing irons	11.5%	M 2% CI 9.2% C2 } Free E }
E. Electro-thermic domestic appliances :		
I. Heating and cooking appliances	7.5%	M 1.5% CI 6% C2 } Free E }
II. Other appliances	8%	M 2% CI 6% C2 } Free E }
III. Parts	8%	M 2% CI 6% C2 } Free E }
F. Electric heating resistors	7.6%	M 2% CI 5.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
85.13 ELECTRICAL LINE TELEPHONIC AND TELEGRAPHIC APPARATUS (INCLUDING SUCH APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS):		
A. Apparatus for carrier-current line systems:		
I. Modulator-demodulators for use in line data transmission systems, and parts thereof	5.2%	M C2 E } Free
II. Other	6.7%	M C1 C2 E } 1.5% 5.2% Free
B. Other	7.5%	M C1 C2 E } 1.5% 6% Free
85.14 MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS	7.6%	M C1 C2 E } 7% 5.6% Free
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:		
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:		
I. Transmitters:		
a) Designed or adapted for fitting to motor vehicles	8.6%	M C1 C2 E } 3% 7.6% Free
b) Other	8.6%	M C1 C2 E } 3% 5.6% Free
II. Transmitter-receivers:		
a) Designed or adapted for fitting to motor vehicles	11.8%	M C1 C2 E } 3% 10% Free
b) Other	11.8%	M C1 C2 E } 3% 8.8% Free
III. Receivers, whether or not combined with a sound recorder or reproducer:		
a) Designed or adapted for fitting to motor vehicles	14%	M C1 C2 E } 3% 13.2% 10% Free
b) Other	14%	M C1 C2 E } 3% 11.2% Free
IV. Television cameras	8.6%	M C1 C2 E } 3% 5.6% Free

Tariff Heading	Rate of Duty	
	Full	Preferential
85.15—continued		
B. Other apparatus :		
I. Transmitters, receivers and transmitter-receivers designed or adapted for fitting to motor vehicles	11%	M 3% C1 10% C2 } E Free
II. Other	11%	M 3% C1 8% C2 } E Free
C. Parts of the goods of subheadings A and B above :		
I. Cabinets and cases :		
a) Of wood	8.2%	M 3% C1 5.2% C2 } E Free
b) Of other materials	9.4%	M 3% C1 6.4% C2 } E Free
II. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25mm	10.2%	M 3% C1 7.2% C2 } E Free
III. Other	13.4%	M 3% C1 10.4% C2 } E Free
85.16 ELECTRIC TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, ROADS OR INLAND WATERWAYS AND EQUIPMENT USED FOR SIMILAR PURPOSES IN PORT INSTALLATIONS OR UPON AIRFIELDS	6.8%	M 2% C1 4.8% C2 } E Free
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	6.8%	M 2% C1 4.8% C2 } E Free
85.18 ELECTRICAL CAPACITORS, FIXED OR VARIABLE :		
A. Laboratory and standard	8.1%	M 2.5% C1 5.6% C2 } E Free
B. Other	5.6%	M } C2 } E Free

Tariff Heading	Rate of Duty	
	Full	Preferential
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:		
A. Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits:		
I. Parts of motor vehicles	7-6%	M 2-4% CI } 6-8% C2 } E Free
II. Other:		
a) Fuse links, relays and solenoids	5-2%	M } Free CI } C2 } E }
b) Other	6-8%	M 1-6% CI 5-2% C2 } Free E }
B. Resistors, fixed or variable (including potentiometers), other than heating resistors:		
I. Parts of motor vehicles	8-8%	M 2-4% CI } 8% C2 } E Free
II. Standard and laboratory	9-8%	M 3-4% CI 6-4% C2 } Free E }
III. Other	6-4%	M } Free CI } C2 } E }
C. Printed circuits	8%	M } Free CI } C2 } E }
D. Switchboards and control panels:		
I. Parts of motor vehicles	6-8%	M 2-4% CI } 6% C2 } E Free
II. Other	6%	M 1-6% CI 4-4% C2 } Free E }
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	6-4%	M 1-6% CI 4-8% C2 } Free E }
B. Other:		
I. Discharge lamps; arc-lamps for cinematograph projectors	8-1%	M 2-5% CI 5-6% C2 } Free E }
II. Other	7%	M 1-6% CI 5-6% C2 } Free E }
C. Parts:		
I. Of discharge lamps; of arc-lamps for cinematograph projectors	8-5%	M 2-5% CI 6% C2 } Free E }
II. Other	7-5%	M 1-6% CI 6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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:		
a) Mercury arc rectifiers, being rectifiers with mercury pool cathodes	8%	M 1.6% CI 6.4% C2 } Free E
b) Other	8.9%	M 2.5% CI 6.4% C2 } Free E
II. Television camera tubes; image converter or intensifier tubes; photomultipliers	8.1%	M 2.5% CI 5.6% C2 } Free E
III. Cathode-ray tubes for television sets	14.5%	M 2.5% CI 12% C2 } Free E
IV. Phototubes (photoemissive cells)	7.7%	M 2.5% CI 5.2% C2 } Free E
V. Other	8.5%	M 2.5% CI 6% C2 } Free E
B. Photocells, including photo transistors	9.2%	M 4% CI 5.2% C2 } Free E
C. Mounted piezo-electric crystals:		
I. Of quartz	7.4%	M 1% CI 6.4% C2 } Free E
II. Other	10.4%	M 4% CI 6.4% C2 } Free E
D. Diodes, transistors and similar semi-conductor devices; electronic microcircuits:		
I. Wafers not yet cut into chips	11.2%	M 4% CI 7.2% C2 } Free E
II. Other:		
a) Semi-conductors	13.6%	M } Free CI C2 E
b) Microcircuit audio amplifiers	15.6%	M 2% CI 13.6% C2 } Free E
c) Other	17.6%	M 4% CI 13.6% C2 } Free E
E. Parts:		
I. Parts of the goods of subheading A.I.a) above	9%	M 1.6% CI 7.2% C2 } Free E
II. Parts of the goods of subheadings A.I.b), A.II., A.III. and A.IV. above	9.7%	M 2.5% CI 7.2% C2 } Free E

Tariff Heading	Rate of Duty	
	Full	Preferential
85.21 E.—continued		
III. Parts of the goods of subheading C.I. above	8.2%	M 1% C1 7.2% C2 } Free E }
IV. Parts of the goods of subheading D.II.a) above	7.2%	M } C1 } Free C2 } E }
V. Parts of the goods of subheading D.II.b) above	9%	M 2% C1 7.2% C2 } Free E }
VI. Other	11.2%	M 4% C1 7.2% C2 } Free E }
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%	M } C2 } Free E }
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%	M } C2 } Free E }
C. Other	8.9%	M 2.5% C1 6.4% C2 } Free E }
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:		
A. Cable core, whether bound with brass tape or not, produced by stripping used submarine cables	8.8%	M } C2 } Free E }
B. Other	10.4%	M 1.6% C1 8.8% C2 } Free E }
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 :		
I. Amorphous carbon electrodes, but not including primary battery carbons or arc-lamp carbons	7.2%	M } C2 } Free E }
II. Other	9%	M 1.6% C1 7.2% C2 } Free E }
B. Heating resistors, other than those falling within heading No. 85.12	6%	M 1.6% C1 4.4% C2 } Free E }
C. Other :		
I. Arc-lamp carbons and parts thereof :		
a) Arc-lamp carbons which are externally covered with copper and do not exceed 14mm in diameter and parts thereof	£0.0815 per kg + 6.4%	M £0.0815 per kg C1 6.4% C2 } Free E }
b) Other	£0.0264 per kg + 6.4%	M £0.0264 per kg C1 6.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
85.24 C.—continued		
II. Amorphous carbon electrodes, but not including primary battery carbons or arc-lamp carbons	6.4%	M } Free C2 } E }
III. Carbon brushes fitted with metal terminals or metal connectors	7.6%	M } 1.2% CI } 6.4% C2 } Free E }
IV. Other	8%	M } 1.6% CI } 6.4% C2 } Free E }
85.25 INSULATORS OF ANY MATERIAL :		
A. Of ceramic materials	2%, + which-ever is the greater of 8% or 12UA* per 100kg gross but not exceeding 15.2% †	M } 2% CI } 8% or 12UA* per 100kg gross, whichever is the greater, but not exceeding 15.2% † C2 } Free E }
B. Of artificial plastic materials or of glass fibre	14%	M } 2% CI } 12% C2 } Free E }
C. Of other materials	10%	M } 2% CI } 8% C2 } Free E }
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 :		
I. Parts of motor vehicles	12%	M } 2.4% CI } 11.2% C2 } 8% E } Free
II. Other :		
a) Core assemblies and formers	9.6%	M } Free C2 } E }
b) Other	11.6%	M } 2% CI } 9.6% C2 } Free E }
B. Of hardened rubber or of bituminous materials :		
I. Parts of motor vehicles	8%	M } 2.4% CI } 7% C2 } Free E }
II. Other :		
a) Core assemblies and formers	5.6%	M } Free C2 } E }
b) Other	7.6%	M } 2% CI } 5.6% C2 } Free E }
C. Of artificial plastic materials :		
I. Parts of motor vehicles	14%	M } 2.4% CI } 12.8% C2 } 8% E } Free
II. Other :		
a) Core assemblies and formers	11.2%	M } Free C2 } E }
b) Other	13.2%	M } 2% CI } 11.2% C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
85.26—continued		
D. Of other materials:		
I. Parts of motor vehicles	10.4%	M 2.4% CI 9.6% C2 8% E Free
II. Other:		
a) Core assemblies and formers	8%	M } Free C2 } E }
b) Other	10%	M 2% CI 8% C2 } Free E }
85.27 ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL	7%	M 1.6% CI 5.6% C2 } Free E }
85.28 ELECTRICAL PARTS OF MACHINERY AND APPARATUS, NOT BEING GOODS FALLING WITHIN ANY OF THE PRECEDING HEADINGS OF THIS CHAPTER:		
A. Metallic dust cores and ferrites	4.4%	M } Free C2 } E }
B. Other	6.4%	M 2% CI 4.4% C2 } Free E }

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.

Tariff Heading	Rate of Duty	
	Full	Preferential
86.01 STEAM RAIL LOCOMOTIVES AND TENDERS	6.8%	M 1.6% CI 5.2% C2 } Free E }
86.02 ELECTRIC RAIL LOCOMOTIVES, BATTERY OPERATED OR POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY	7%	M 1.6% CI 5.6% C2 } Free E }
86.03 OTHER RAIL LOCOMOTIVES	5.6%	M 1.6% CI 4% C2 } Free E }
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%	M 1.6% CI 5.6% C2 } Free E }
B. Other	6.8%	M 1.6% CI 5.2% C2 } Free E }
86.05 RAILWAY AND TRAMWAY PASSENGER COACHES AND LUGGAGE VANS; HOSPITAL COACHES, PRISON COACHES, TESTING COACHES, TRAVELLING POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY COACHES	5.6%	M 1.6% CI 4% C2 } Free E }
86.06 RAILWAY AND TRAMWAY ROLLING-STOCK, THE FOLLOWING: WORKSHOPS, CRANES AND OTHER SERVICE VEHICLES	5.6%	M 1.6% CI 4% C2 } Free E }
86.07 RAILWAY AND TRAMWAY GOODS VANS, GOODS WAGONS AND TRUCKS:		
A. Specially designed for the transport of highly radioactive material (EURATOM)	5%	M } Free C2 } E }
B. Other:		
I. For use on railways not exceeding 900mm in gauge	7.8%	M 3.4% CI 4.4% C2 } Free E }
II. Other	6.4%	M 2% CI 4.4% C2 } Free E }
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%	M } Free C2 } E }
B. Other	6.8%	M 2% CI 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
86.09 PARTS OF RAILWAY AND TRAMWAY LOCOMOTIVES AND ROLLING-STOCK:		
A. Bogies, bissel-bogies and the like, and parts thereof:		
I. Of vans, wagons and trucks for use on railways not exceeding 900mm in gauge	7.4%	M 3.4% CI 4% C2 } Free E }
II. Other	6%	M 2% CI 4% C2 } Free E }
B. Brakes and parts thereof:		
I. Of vans, wagons and trucks for use on railways not exceeding 900mm in gauge	7%	M 3.4% CI 3.6% C2 } Free E }
II. Other	5.6%	M 2% CI 3.6% C2 } Free E }
C. Axles, assembled or not; wheels and parts thereof:		
I. Of vans, wagons and trucks for use on railways not exceeding 900mm in gauge	8.2%	M 3.4% CI 4.8% C2 } Free E }
II. Other	6.8%	M 2% CI 4.8% C2 } Free E }
D. Axle-boxes and parts thereof:		
I. Of vans, wagons and trucks for use on railways not exceeding 900mm in gauge	9.4%	M 3.4% CI 6% C2 } Free E }
II. Other	8%	M 2% CI 6% C2 } Free E }
E. Other:		
I. Of vans, wagons and trucks for use on railways not exceeding 900mm in gauge	7.8%	M 3.4% CI 4.4% C2 } Free E }
II. Other	6.4%	M 2% CI 4.4% C2 } Free E }
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	6.8%	M 2% CI 4.8% C2 } Free E }

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

NOTES

- 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 provisions for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.
- Motor chassis fitted with cabs are to be treated as falling within heading No. 87.02 and not within heading No. 87.04.
- 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.
- 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	Rate of Duty	
	Full	Preferential
87.01 TRACTORS (OTHER THAN THOSE FALLING WITHIN HEADING NO. 87.07), WHETHER OR NOT FITTED WITH POWER TAKE-OFFS, WINCHES OR PULLEYS:		
A. Agricultural walking tractors, with either a spark ignition or a compression ignition engine, of a cylinder capacity of:		
I. 1,000cc or less	6.3%	M 1.5% CI 4.8% E } Free
II. More than 1,000cc	8.7%	M 1.5% CI 7.2% E } Free
B. Agricultural tractors (excluding walking tractors) and forestry tractors, wheeled *	15.9%	M 1.5% C2 7.5% E Free
C. Other:		
I. Wheeled, for semi-trailers	20%	M 4.4% CI 19% C2 15% E Free
II. Other:		
a) Track-laying tractors; one or two wheeled tractors	12.7%	M 1.5% CI 11.2% E } Free
b) Other	15.6%	M 4.4% CI 14.2% C2 } Free E
87.02 MOTOR VEHICLES FOR THE TRANSPORT OF PERSONS, GOODS OR MATERIALS (INCLUDING SPORTS MOTOR VEHICLES, OTHER THAN THOSE OF HEADING NO. 87.09):		
A. For the transport of persons, including vehicles designed for the transport of both passengers and goods:		
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:		
I. With a seating capacity of 15 or more	22%	M 4.4% CI 20.6% C2 15% E Free
2. Other	19.8%	M 2.2% CI 19.1% C2 7.5% E Free
b) Other:		
1. Air-cushion vehicles	10.2%	M 1.4% CI 8.8% C2 } Free E
2. Other	11%	M 2.2% CI 10.3% C2 7.5% E Free

Tariff Heading	Rate of Duty	
	Full	Preferential
87.02 A.—continued		
II. With other engines :		
a) Air-cushion vehicles	11.4%	M 1.4% CI 10% C2 } Free E }
b) Other	12.5%	M 2.2% CI 11.5% C2 7.5% E Free
B. For the transport of goods or materials :		
I. Motor lorries specially designed for the transport of highly radio-active materials (EURATOM) :		
a) 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	8%	M } Free E }
b) Other	8%	M Free C2 7.5% E Free
II. Other :		
a) With either a spark ignition or a compression ignition engine :		
I. 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	15.1%	M 1.5% CI 13.6% C2 } Free E }
22. Of 10,000cc or more	17.5%	M 1.5% CI 16% C2 } Free E }
bb) Other :		
11. Agricultural vehicles of a kind mainly used for hauling or pushing another vehicle, appliance or load	19.1%	M 1.5% C2 7.5% E Free
22. Other	22%	M 4.4% CI 20.6% C2 15% E Free
2. Other :		
aa) Air-cushion vehicles	10.2%	M 1.4% CI 8.8% C2 } Free E }
bb) Other :		
11. Dumpers	10.3%	M 1.5% CI 8.8% C2 } Free E }
22. Agricultural vehicles of a kind mainly used for hauling or pushing another vehicle, appliance or load	10.3%	M 1.5% C2 7.5% E Free
33. Other	11%	M 2.2% CI 10.3% C2 7.5% E Free
b) With other engines :		
I. Air-cushion vehicles		
1. Air-cushion vehicles	9.4%	M 1.4% CI 8% C2 } Free E }
2. Other		
2. Other	10%	M 2.2% CI 9.5% C2 7.5% E Free

Tariff Heading	Rate of Duty	
	Full	Preferential
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 :		
A. Air-cushion vehicles	9.4%	M 1.4% CI 8% C2 } Free E }
B. Other	10%	M 2.2% CI 9.5% C2 7.5% E Free
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 :		
I. For tractors falling within subheading 87.01 B. or C. :		
a) For track-laying tractors	19.1%	M 1.5% CI 17.6% C2 } Free E }
b) For other tractors :		
1. 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%	M 4.4% CI 20.6% C2 15% E Free
2. Other	19.8%	M 2.2% CI 19.1% C2 7.5% E Free
II. For dumpers designed solely for use in excavating and levelling operations	19.1%	M 1.5% CI 17.6% C2 } Free E }
III. Other	22%	M 4.4% CI 20.6% C2 15% E Free
B. Other :		
I. For dumpers designed solely for use in excavating and levelling operations	10.3%	M 1.5% CI 8.8% C2 } Free E }
II. Other	11%	M 2.2% CI 10.3% C2 7.5% E Free
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 :	12%	M 2.2% CI 11.1% C2 7.5% E Free
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		

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

Tariff Heading	Rate of Duty	
	Full	Preferential
87.05—continued		
B. Other	18.2%	M 2.2% CI 17.5% C2 7.5% E Free
87.06 PARTS AND ACCESSORIES OF 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:		
I. Of one or two wheeled tractors or of dumpers designed solely for use in excavating and levelling operations	7%	M 1.5% CI 5.6% C2 } Free E }
II. Other	7.8%	M 2.2% CI 7% C2 } Free E }
B. Other:		
I. Wheel centres in star form, cast in one piece, of iron or steel:		
a) Of track-laying tractors, of one or two wheeled tractors or of dumpers designed solely for use in excavating and levelling operations	7%	M 1.5% CI 5.6% C2 } Free E }
b) Other	7.8%	M 2.2% CI 7% C2 } Free E }
II. Other:		
a) Of track-laying tractors, of one or two wheeled tractors or of dumpers designed solely for use in excavating and levelling operations	11.1%	M 1.5% CI 9.6% C2 } Free E }
b) Other	12%	M 2.2% CI 11.1% C2 } Free E }
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:		
A. Trucks specially designed for the transport of highly radio-active materials (EURATOM)	5%	M } Free C2 } E }
B. Straddle carriers:		
I. Freight container straddle carriers designed to handle containers not less than 6m in length	7.5%	M 1.5% CI 6% C2 } Free E }
II. Other	10.4%	M 4.4% CI 9% C2 } Free E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
87.07—continued		
C. Other trucks ; tractors :		
I. Fitted with self-actuated lifting equipment :		
a) Scissor lift vehicles of the type used in airports	7%	M 1.5% CI 5.6% C2 } Free E }
b) Side loaders for top lifting freight containers	10%	M 4.4% CI 8.6% C2 } Free E }
c) Other	7.4%	M 1.8% CI 5.6% C2 } Free E }
II. Other	9.5%	M 1.8% CI 7.6% C2 } Free E }
D. Parts :		
I. Of the goods of subheading B.I. above		
	8%	M 1.5% CI 6.4% C2 } Free E }
II. Of the goods of subheadings B. II. and C. I. b) above		
	8.6%	M 2.2% CI 8% C2 7.5% E Free
III. Other	8%	M 1.8% CI 6.4% C2 } Free E }
87.08 TANKS AND OTHER ARMoured FIGHTING VEHICLES, MOTORISED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES :		
A. Tanks and parts thereof		
	5.6%	M 2% CI 3.6% C2 } Free E }
B. Other armoured fighting vehicles and parts thereof		
	6%	M 2% CI 4% C2 } Free E }
87.09 MOTOR-CYCLES, AUTO-CYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS ; SIDE-CARS OF ALL KINDS		
	12%	M 3.6% E Free
87.10 CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED		
	17.6%	M 4% CI 13.6% C2 } Free E }
87.11 INVALID CARRIAGES, FITTED WITH MEANS OF MECHANICAL PROPULSION (MOTORISED OR NOT)		
	8.5%	M 1.8% CI 6.8% C2 } Free E }
87.12 PARTS AND ACCESSORIES OF ARTICLES FALLING WITHIN HEADING NO. 87.09, 87.10 OR 87.11 :		
A. Of motor-cycles		
	11.2%	M 3.6% CI 10% C2 } Free E }
B. Other :		
I. Of side-cars, auto-cycles, cycles fitted with an auxiliary motor, or motorised invalid carriages		
	10%	M 3.6% CI 8.8% C2 } Free E }
II. Of cycles (not motorised), or invalid carriages (not motorised)		
	10.4%	M 4% CI 6.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
87.13 BABY CARRIAGES AND INVALID CARRIAGES (OTHER THAN MOTORISED OR OTHERWISE MECHANICALLY PROPELLED) AND PARTS THEREOF	7-6%	M 2% CI 5-6% C2 } E Free
87.14 OTHER VEHICLES (INCLUDING TRAILERS), NOT MECHANICALLY PROPELLED, AND PARTS THEREOF:		
A. Animal-drawn vehicles	7-8%	M 2-2% CI 5-6% C2 } E Free
B. Trailers and semi-trailers:		
I. Specially designed for the transport of highly radioactive materials (EURATOM):		
a) Air-cushion vehicles	8%	M } CI Free C2 } E }
b) Other:		
1. Trailer units of flexible or articulated motor vehicles	8%	M } CI Free C2 } E }
2. Other	8%	M } CI Free C2 } E }
II. Other:		
a) Air-cushion vehicles	8%	M 1-4% CI 6-4% C2 } E Free
b) Other:		
1. Trailer units of flexible or articulated motor vehicles	10-8%	M 4-4% CI 9-4% C2 } E Free
2. Other	8-6%	M 2-2% CI 6-4% C2 } E Free
C. Other vehicles:		
I. Specially designed for the transport of highly radioactive materials (EURATOM)	5%	M } CI Free C2 } E }
II. Other:		
a) Air-cushion vehicles	5-8%	M 1-4% CI 4-4% C2 } E Free
b) Other	6-6%	M 2-2% CI 4-4% C2 } E Free
D. Parts:		
I. Of trailer units of flexible or articulated motor vehicles	9-2%	M 4-4% CI 7-8% C2 } E Free
II. Other	7%	M 2-2% CI 4-8% C2 } E Free

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 machines in normal flying order, excluding the weight of the crew and of fuel and equipment except permanently-fitted items of equipment.

Tariff Heading	Rate of Duty	
	Full	Preferential
88.01 BALLOONS AND AIRSHIPS	9%	M 1.8% CI 7.2% C2 } Free E }
88.02 FLYING MACHINES, GLIDERS AND KITES ; ROTOCHUTES :		
A. Not mechanically propelled	7%	M 1.4% CI 5.6% C2 } Free E }
B. Mechanically propelled :		
I. Helicopters of an unladen weight :		
a) Not exceeding 2,000kg	15%	M 2.8% CI 12% C2 } Free E }
b) Exceeding 2,000kg	5.4%	M 1.4% CI 4% C2 } Free E }
II. Other, of an unladen weight :		
a) Not exceeding 2,000kg	11%	M 1.4% CI 9.6% C2 } Free E }
b) Exceeding 2,000kg but not exceeding 15,000kg	5.8%	M 1.4% CI 4.4% C2 } Free E }
c) Exceeding 15,000kg	5.4%	M 1.4% CI 4% C2 } Free E }
88.03 PARTS OF GOODS FALLING IN HEADING NO. 88.01 OR 88.02 :		
A. Of balloons or airships	8.2%	M 1.4% CI 6.8% C2 } Free E }
B. Other	5.4%	M 1.4% CI 4% C2 } Free E }
88.04 PARACHUTES AND PARTS THEREOF AND ACCESSORIES THERETO :		
A. Of silk or man-made fibres	10.6%	M 3.4% CI 7.2% C2 } Free E }
B. Other	9%	M 1.6% CI 7.2% C2 } Free E }
88.05 CATAPULTS AND SIMILAR AIRCRAFT LAUNCH- ING GEAR; GROUND FLYING TRAINERS; PARTS OF ANY OF THE FOREGOING ARTICLES :		
A. Catapults and similar aircraft launching gear ; parts thereof	8.5%	M 1.6% CI 6.8% C2 } Free E }
B. Ground flying trainers ; parts thereof	5.6%	M 1.6% CI 4% C2 } Free E }

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

- 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.
- Subheading 89.03A is to be taken to apply only to vessels and floating docks, designed as sea-going.
- 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.

SPECIAL NOTE APPLYING TO SUBHEADINGS ONLY

References in this Chapter to gross tonnage are references thereto as ascertained in accordance with the Merchant Shipping Acts as for the time being in force or, where not capable of being ascertained under those Acts, as ascertained by such method as the Insular Customs authorities may determine.

Tariff Heading	Rate of Duty	
	Full	Preferential
89.01 SHIPS, BOATS AND OTHER VESSELS NOT FALLING WITHIN ANY OF THE FOLLOWING HEADINGS OF THIS CHAPTER :		
A. Warships :		
I. Air-cushion vehicles	1%	CI } Free C2 } E }
II. Other :		
a) Of a gross tonnage of 80 tons or more	Free	Free
b) Other	1%	CI } Free C2 } E }
B. Other :		
I. Sea-going vessels :		
a) Air-cushion vehicles	1%	CI } Free C2 } E }
b) Other :		
1. Of a gross tonnage of 80 tons or more	Free	Free
2. Fishing vessels of the kind commonly known as Danish-type seiners with a fuel carrying capacity of not less than 500 gallons	Free	Free
3. Other	1%	CI } Free C2 } E }
II. Other :		
a) Weighing 100kg or less each	5%	M } 1% CI } 4% C2 } Free E }
b) Other :		
1. Air-cushion vehicles	3-4%	M } 1% CI } 2-4% C2 } Free E }
2. Other :		
aa) Of a gross tonnage of 80 tons or more	2-4%	M } Free C2 } E }
bb) Other	3-4%	M } 1% CI } 2-4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
89.02 VESSELS SPECIALLY DESIGNED FOR TOWING (TUGS) OR PUSHING OTHER VESSELS:		
A. Tugs:		
I. Of a gross tonnage of 80 tons or more	Free	Free
II. Other	1%	CI } Free C2 } E }
B. Pusher craft:		
I. Sea-going:		
a) Of a gross tonnage of 80 tons or more	Free	Free
b) Other	1%	CI } Free C2 } E }
II. Other:		
a) Of a gross tonnage of 80 tons or more	2.4%	M } Free C2 } E }
b) Other	3.4%	M } 1% CI } 2.4% C2 } E } Free
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:		
A. Sea-going:		
I. Air-cushion vehicles	1%	CI } Free C2 } E }
II. Other:		
a) Of a gross tonnage of 80 tons or more	Free	Free
b) Other	1%	CI } Free C2 } E }
B. Other:		
I. Air-cushion vehicles	4.2%	M } 1% CI } 3.2% C2 } Free E }
II. Other:		
a) Of a gross tonnage of 80 tons or more	3.2%	M } Free C2 } E }
b) Other	4.2%	M } 1% CI } 3.2% C2 } Free E }
*89.04 SHIPS, BOATS AND OTHER VESSELS FOR BREAKING UP	Free	Free
89.05 FLOATING STRUCTURES OTHER THAN VESSELS (FOR EXAMPLE, COFFER-DAMS, LANDING STAGES, BUOYS AND BEACONS)	7%	M } 1.6% CI } 5.6% C2 } Free E }

* 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 ;
 - (k) Capacity measures, which are to be classified according to the material of which they are made ; or
 - (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).
2. Subject to Note 1 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any heading of this Chapter are to be classified as follows :
 - (a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (other than headings Nos. 84.65 and 85.28) are to be classified in that heading ;
 - (b) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading ; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.
3. Heading No. 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter ; such telescopic sights and telescopes are to be classified in heading No. 90.13.
4. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.16, are to be classified in heading No. 90.16.
5. Heading No. 90.28 is to be taken to apply, and apply only, to :
 - (a) Instruments or apparatus for measuring or checking electrical quantities ;
 - (b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled ;
 - (c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations ; and
 - (d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.
6. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

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.

Tariff Heading	Rate of Duty	
	Full	Preferential
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	16.2%	M 5% CI 11.2% C2 } Free E }
B. Sheets or plates of polarising material	12.2%	M 5% CI 7.2% C2 } Free E }
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:		
A. Lighthouse lenses of glass, being dioptric drum lenses of external diameter not less than 10 inches	11.2%	M } Free C2 } E }
B. Other	16.2%	M 5% CI 11.2% C2 } Free E }
90.03 FRAMES AND MOUNTINGS, AND PARTS THERE-OF, FOR SPECTACLES, PINCE-NEZ, LORGNETTES, GOGGLES AND THE LIKE	8%	M 2% CI 6% C2 } Free E }
90.04 SPECTACLES, PINCE-NEZ, LORGNETTES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER	9.5%	M 2% CI 7.6% C2 } Free E }
90.05 REFRACTING TELESCOPES (MONOCULAR AND BINOCULAR), PRISMATIC OR NOT	14.4%	M 4% CI 10.4% C2 } Free E }
90.06 ASTRONOMICAL INSTRUMENTS, (FOR EX-AMPLE, REFLECTING TELESCOPES, TRANSIT INSTRUMENTS AND EQUATORIAL TELE-SCOPES), AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY	13.6%	M 4% CI 9.6% C2 } Free E }
90.07 PHOTOGRAPHIC CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS:		
A. Photographic cameras:		
I. Tripods and other stands; pistol grips for cameras	12.4%	M 2% CI 10.4% C2 } Free E }
II. Other	14.4%	M 4% CI 10.4% C2 } Free E }
B. Photographic flashlight apparatus	8.4%	M 2% CI 6.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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:		
I. Tripods and other stands; pistol grips for cameras	10%	M 2% CI 8% E } Free
II. Other	12%	M 4% CI 8% E } Free
B. Projectors and sound reproducers, combined or not:		
I. Tripods and other stands	11%	M 2% CI 8-8% E } Free
II. Other	11%	M 2-5% CI 8-8% E } Free
90.09 IMAGE PROJECTORS (OTHER THAN CINEMATOGRAPHIC PROJECTORS); PHOTOGRAPHIC (EXCEPT CINEMATOGRAPHIC) ENLARGERS AND REDUCERS:		
A. Tripods and other stands for image projectors	10-5%	M 2% CI 8-4% E } Free
B. Other	12-4%	M 4% CI 8-4% E } Free
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	11-9%	M 1-5% CI 10-4% E } Free
B. Thermo-copying apparatus	6-3%	M 1-5% CI 4-8% E } Free
C. Other:		
I. Cinematograph editing machines incorporating means of projection	9-6%	M 4% CI 5-6% E } Free
II. Other:		
a) Cinematograph enlargers and reducers (optical printers); re-recorders; other optical projection apparatus; film viewing magnifiers	9-6%	M 4% CI 5-6% E } Free
b) Other	7%	M 1-5% CI 5-6% E } Free
90.11 MICROSCOPES AND DIFFRACTION APPARATUS, ELECTRON AND PROTON	10-6%	M 3-4% CI 7-2% E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
90.12 COMPOUND OPTICAL MICROSCOPES, WHETHER OR NOT PROVIDED WITH MEANS FOR PHOTOGRAPHING OR PROJECTING THE IMAGE:		
A. Micro-manipulators	11.8%	M 3.4% CI 8.4% C2 } Free E }
B. Other	13.4%	M 5% CI 8.4% C2 } Free E }
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	12.8%	M 4% CI 8.8% C2 } Free E }
90.14 SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, NAVIGATIONAL, METEOROLOGICAL, HYDROLOGICAL AND GEOPHYSICAL INSTRUMENTS; COMPASSES; RANGEFINDERS:		
A. Compasses:		
I. Instruments incorporating optical elements but not including instruments in which the optical element is for viewing a scale or for some other subsidiary function	13.4%	M 5% CI 8.4% C2 } Free E }
II. Other	11.8%	M 3.4% CI 8.4% C2 } Free E }
B. Other:		
I. Instruments incorporating optical elements but not including instruments in which the optical element is for viewing a scale or for some other subsidiary function	11.8%	M 5% CI 6.8% C2 } Free E }
II. Other	9.3%	M 2.5% CI 6.8% C2 } Free E }
90.15 BALANCES OF A SENSITIVITY OF FIVE CENTIGRAMMES OR BETTER, WITH OR WITHOUT THEIR WEIGHTS	10.6%	M 3.4% CI 7.2% C2 } Free E }
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:		
I. Instruments, appliances and machines incorporating optical elements but not including instruments, appliances or machines in which the optical element is for viewing a scale or for some other subsidiary function	11.4%	M 5% CI 6.4% C2 } Free E }
II. Other:		
a) Calculating cylinders, dials and rules; isographs; half sets; compasses (including beam compasses); dividers (including proportional dividers); bows; spring bows; ruling pens; pantographs and eidographs; slide rules	9.8%	M 3.4% CI 6.4% C2 } Free E }
b) Other	8.9%	M 2.5% CI 6.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
90.16—continued		
B. Measuring or checking instruments, appliances and machines ; profile projectors ;		
I. Instruments, appliances and machines incorporating optical elements but not including instruments, appliances or machines in which the optical element is for viewing a scale or for some other subsidiary function :		
a) Profile projectors	11.2%	M 4% CI 7.2% C2 } Free E }
b) Other	12.2%	M 5% CI 7.2% C2 } Free E }
II. Other	9.7%	M 2.5% CI 7.2% C2 } Free E }
90.17 MEDICAL, DENTAL, SURGICAL AND VETERINARY INSTRUMENTS AND APPLIANCES (INCLUDING ELECTRO-MEDICAL APPARATUS AND OPHTHALMIC INSTRUMENTS) :		
A. Instruments and appliances incorporating optical elements but not including instruments or appliances in which the optical element is for viewing a scale or for some other subsidiary function :		
I. Mirrors, mouth, not optically worked	8%	M 1.6% CI 6.4% C2 } Free E }
II. Other	10.4%	M 4% CI 6.4% C2 } Free E }
B. Other	8.4%	M 2% CI 6.4% C2 } Free E }
90.18 MECHANOTHERAPY 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)	6.7%	M 1.5% CI 5.2% C2 } Free E }
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%	M 1.6% CI 5.6% C2 } Free E }
II. Artificial eyes	4.4%	M } Free C2 } E }
III. Other	9.6%	M 1.6% CI 8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
90.19—continued		
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	5-6%	M 1-6% CI 4% C2 } Free E }
II. Other	8%	M 1-6% CI 6-4% C2 } Free E }
C. Other	9%	M 1-6% CI 7-2% C2 } Free E }
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	7-7%	M 2-5% CI 5-2% C2 } Free E }
90.21 INSTRUMENTS, APPARATUS OR MODELS, DESIGNED SOLELY FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITION), UNSUITABLE FOR OTHER USES	5-6%	M 1-6% CI 4% C2 } Free E }
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)	6-8%	M 2% CI 4-8% C2 } Free E }
90.23 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%	M 2-5% CI 9-6% C2 } Free E }
B. Hygrometers and psychrometers	11%	M 2-5% CI 8-8% C2 } Free E }
C. Hydrometers and similar instruments, with or without thermometers ; optical pyrometers :		
I. Pyrometers, optical	13-4%	M 5% CI 8-4% C2 } Free E }
II. Other	10-9%	M 2-5% CI 8-4% C2 } Free E }
D. Other	8-1%	M 2-5% CI 5-6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
90.24 INSTRUMENTS AND APPARATUS FOR MEASURING, CHECKING OR AUTOMATICALLY CONTROLLING THE FLOW, DEPTH, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES, OR FOR AUTOMATICALLY CONTROLLING TEMPERATURE, (FOR EXAMPLE, PRESSURE GAUGES, THERMOSTATS, LEVEL GAUGES, FLOW METERS, HEAT METERS, AUTOMATIC OVEN-DRAUGHT REGULATORS), NOT BEING ARTICLES FALLING WITHIN HEADING No. 90.14 :		
A. Pressure gauges (manometers)	8-8%	M 1-6% CI 7-2% C2 } Free E }
B. Thermostats	9%	M 1-6% CI 7-2% C2 } Free E }
C. Other	8-8%	M 1-6% CI 7-2% C2 } Free E }
90.25 INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (SUCH AS POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE (SUCH AS VISCOMETERS, POROSIMETERS, EXPANSION METERS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, LIGHT OR SOUND (SUCH AS PHOTOMETERS (INCLUDING EXPOSURE METERS), CALORIMETERS); MICROTOMES :		
A. Instruments and apparatus incorporating optical elements but not including instruments or apparatus in which the optical element is for viewing a scale or for some other subsidiary function	12%	M 4% CI 8% C2 } Free E }
B. Environmental test chambers	9-5%	M 1-5% CI 8% C2 } Free E }
C. Other instruments and apparatus	11-4%	M 3-4% CI 8% C2 } Free E }
90.26 GAS, LIQUID AND ELECTRICITY SUPPLY OR PRODUCTION METERS ; CALIBRATING METERS THEREFOR	9%	M 1-6% CI 7-2% C2 } Free E }
90.27 REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE, SPEED INDICATORS (INCLUDING MAGNETIC SPEED INDICATORS) AND TACHOMETERS (OTHER THAN ARTICLES FALLING WITHIN HEADING No. 90.14) ; STROBOSCOPES :		
A. Revolution counters, production counters, taximeters and other counters :		
I. Mileometers suitable for use on motor vehicles	7-6%	M 2-4% CI 6-8% C2 } Free E }
II. Other	7-2%	M 2% CI 5-2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
90.27—continued		
B. Speed indicators and tachometers :		
I. Revolution indicators and speed indicators, suitable for use on motor vehicles	9-6%	M 2-4% CI 9% C2 8% E Free
II. Other	9%	M 2% CI 7-2% C2 } Free E }
C. Stroboscopes		
	11-8%	M 5% CI 6-8% C2 } Free E }
90.28 ELECTRICAL MEASURING, CHECKING, ANALYSING OR AUTOMATICALLY CONTROLLING INSTRUMENTS AND APPARATUS :		
A. Electronic instruments and apparatus :		
I. Instruments and apparatus incorporating optical elements but not including instruments or apparatus in which the optical element is for viewing a scale or for some other subsidiary function	14-4%	M 4% CI 10-4% C2 } Free E }
II. Other :		
a) Oscilloscopes and associated instruments	10-4%	M 2-5% CI 10-4% C2 } Free E }
b) Other	13%	M 2-5% CI 10-4% C2 } Free E }
B. Other :		
I. Instruments and apparatus incorporating optical elements but not including instruments or apparatus in which the optical element is for viewing a scale or for some other subsidiary function	9-2%	M 4% CI 5-2% C2 } Free E }
II. Other	7-7%	M 2-5% CI 5-2% C2 } Free E }
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 :		
A. Parts or accessories suitable for use solely or principally with the electronic instruments or apparatus falling within subheading 90.28A :		
I. For the goods of subheading 90.28 A. II. a)	10-4%	M } Free C2 } E }
II. For the goods of subheading 90.28 A. II. b)	13%	M 2-5% CI 10-4% C2 } Free E }
III. For the goods of subheading 90.28 A. I.	14-4%	M 4% CI 10-4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
90.29—continued		
B. Other :		
I. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm :		
a) For the goods of headings Nos. 90.24 and 90.26	6-8%	M 1-6% CI 5-2% C2 } Free E }
b) For the goods of subheadings 90.27 A. II. and B. II.	7-2%	M 2% CI 5-2% C2 } Free E }
c) For the goods of subheadings 90.27 A. I. and B. I.	7-6%	M 2-4% CI 5-2% C2 } Free E }
d) For the goods of subheadings 90.23 A., B., C. II., D. and 90.28 B. II.	7-7%	M 2-5% CI 5-2% C2 } Free E }
e) For the goods of subheading 90.28 B. I.	9-2%	M 4% CI 5-2% C2 } Free E }
f) For the goods of subheadings 90.23 C. I. and 90.27 C.	10-2%	M 5% CI 5-2% C2 } Free E }
II. Other :		
a) For the goods of headings Nos. 90.24 and 90.26	7-5%	M 1-6% CI 6% C2 } Free E }
b) For the goods of subheadings 90.27 A. II. and B. II.	8%	M 2% CI 6% C2 } Free E }
c) For the goods of subheadings 90.27 A. I. and B. I.	8-4%	M 2-4% CI 6% C2 } Free E }
d) For the goods of subheadings 90.23 A., B., C. II., D. and 90.28 B. II.	8-5%	M 2-5% CI 6% C2 } Free E }
e) For the goods of subheading 90.28 B. I.	10%	M 4% CI 6% C2 } Free E }
f) For the goods of subheadings 90.23 C. I. and 90.27 C.	11%	M 5% CI 6% C2 } Free E }

Chapter 91

CLOCKS AND WATCHES AND PARTS THEREOF

NOTES

- 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.
- 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).
- 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).
- 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.
- 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	Rate of Duty	
	Full	Preferential
91.01 POCKET-WATCHES, WRIST-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES	Whichever is the greater of 6% or 0.28UA* each with a maximum of 0.84UA* each	M } Free C2 } E }
91.02 CLOCKS WITH WATCH MOVEMENTS (EXCLUDING CLOCKS OF HEADING No. 91.03):		
A. Electric or electronic:		
I. With balance-wheel and hairspring	8.4%	M } Free C2 } E }
II. Other	8%	M } Free C2 } E }
B. Other	7.2%	M } Free C2 } E }
91.03 INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE, FOR VEHICLES, AIRCRAFT OR VESSELS	7.2%	M } Free C2 } E }
91.04 OTHER CLOCKS:		
A. Electric or electronic	8%	M } Free C2 } E }
B. Other	7.2%	M } Free C2 } E }
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	8.4%	M } Free C2 } E }
91.06 TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT (INCLUDING SECONDARY MOVEMENT) OR WITH SYNCHRONOUS MOTOR	8%	M } Free C2 } E }
91.07 WATCH MOVEMENTS (INCLUDING STOP-WATCH MOVEMENTS), ASSEMBLED:		
A. With balance-wheel and hairspring	Whichever is the greater of 8% or 0.22UA* each	M } Free C2 } E }
B. Other	8%	M } Free C2 } E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
91.08 CLOCK MOVEMENTS, ASSEMBLED	8%	M } Free C2 } E }
91.09 WATCH CASES AND PARTS OF WATCH CASES	5.2%	M } Free C2 } E }
91.10 CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF	6%	M } Free C2 } E }
91.11 OTHER CLOCK AND WATCH PARTS:		
A. Watchmakers' jewels (precious and semi-precious stones, natural, synthetic, reconstructed or imitation), neither mounted nor set	4.4%	M } Free C2 } E }
B. Springs, including hairsprings	6.8%	M } Free C2 } E }
C. Watch movements, unassembled:		
I. With balance-wheel and hairspring	Whichever is the greater of 8% or 0.22UA* each	M } Free C2 } E }
II. Other	8%	M } Free C2 } E }
D. Clock movements, unassembled	8%	M } Free C2 } E }
E. Rough watch movements	6%	M } Free C2 } E }
F. Other	6%	M } Free C2 } E }

* See page iii.

Chapter 92

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

NOTES

I. 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	Rate of Duty	
	Full	Preferential
92.01 PIANOS (INCLUDING AUTOMATIC PIANOS, WHETHER OR NOT WITH KEYBOARDS); HARP-SICORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS; HARPS BUT NOT INCLUDING AEOLIAN HARPS:		
A. Pianos (including automatic pianos, whether or not with keyboards):		
I. Upright pianos	10.6%	M 3.4% CI 7.2% C2 } Free E }
II. Other	11.4%	M 3.4% CI 8% C2 } Free E }
B. Other:		
I. Harps	5.6%	M } Free C2 } E }
II. Other	9%	M 3.4% CI 5.6% C2 } Free E }
92.02 OTHER STRING MUSICAL INSTRUMENTS	10.9%	M 2.5% CI 8.4% C2 } Free E }
92.03 PIPE AND REED ORGANS, INCLUDING HARMONIUMS AND THE LIKE	8.9%	M 2.5% CI 6.4% C2 } Free E }
92.04 ACCORDIONS, CONCERTINAS AND SIMILAR MUSICAL INSTRUMENTS; MOUTH ORGANS:		
A. Piano accordions	7.5%	M 1.6% CI 6% C2 } Free E }
B. Other	8%	M 2% CI 6% C2 } Free E }
92.05 OTHER WIND MUSICAL INSTRUMENTS	8.1%	M 2.5% CI 5.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
92.06 PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS)	11-8%	M 3-4% CI 8-4% C2 } Free E }
92.07 ELECTRO-MAGNETIC, ELECTROSTATIC, ELECTRONIC AND SIMILAR MUSICAL INSTRUMENTS (FOR EXAMPLE, PIANOS, ORGANS, ACCORDIONS)	10-1%	M 2-5% CI 7-6% C2 } Free E }
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):		
A. Musical boxes	7-8%	M 3-3% CI 4-8% C2 } Free E }
B. Other:		
I. Musical instruments	9%	M 3-4% CI 5-6% C2 } Free E }
II. Mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments.	7-6%	M 2% CI 5-6% C2 } Free E }
92.09 MUSICAL INSTRUMENT STRINGS:		
A. For keyboard instruments	9%	M 3-4% CI 5-6% C2 } Free E }
B. Other	8-1%	M 2-5% CI 5-6% C2 } Free E }
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:		
A. Mechanisms for musical boxes	5-7%	M 2-5% CI 3-2% C2 } Free E }
B. Other:		
I. Parts and accessories of musical instruments (including pitch pipes and tuning forks of a kind designed for musical purposes):		
a) Parts of organs (other than reeds) but not including parts of mouth organs	8-2%	M 1% CI 7-2% C2 } Free E }
b) Reeds, and reed plates incorporating reeds, not comprised in subheading a) above	9%	M 2% CI 7-2% C2 } Free E }
c) Drum head skins	8-7%	M 1-5% CI 7-2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
92.10 B. 1.—continued		
d) Other parts and accessories :		
1. Specialised for use with concertinas, accordions, wind or string instruments	9.7%	M 2.5% CI 7.2% C2 } Free E }
2. Other	10.6%	M 3.4% CI 7.2% C2 } Free E }
II. Metronomes ; tuning forks and pitch pipes not comprised in subheading I. above	9%	M 2% CI 7.2% C2 } Free E }
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 :		
A. Sound recorders and reproducers :		
I. Sound recorders :		
a) Tape duplicating apparatus	6%	M } Free C2 } E }
b) Other	8%	M 2% CI 6% C2 } Free E }
II. Sound reproducers	9.5%	M 2% CI 7.6% C2 } Free E }
III. Combined sound recorders and reproducers	8.8%	M 2% CI 6.8% C2 } Free E }
B. Television image and sound recorders and reproducers, magnetic	6.4%	M } Free C2 } E }
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 :		
A. Prepared for recording, but not recorded	5.6%	M } Free C2 } E }
B. Recorded :		
I. Wax recordings, discs, matrices and other intermediate forms, excluding magnetically recorded tapes :		
a) For the production of records :		
1. Matrices, impressed	3.6%	M } Free C2 } E }
2. Other :		
aa) Sound recordings for reproducing music	6.1%	M 2.5% CI 3.6% C2 } Free E }
bb) Other	3.6%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
92.12 B. I.—continued		
b) Other :		
1. Sound recordings for reproducing music	9.3%	M 2.5% C1 6.8% C2 } Free E }
2. Other :	6.8%	M } Free C2 E }
II. Other :		
a) Records :		
1. For teaching languages	2.8%	M } Free C2 E }
2. Other :		
aa) Gramophone records for reproducing music	7%	M 1.5% C1 5.6% C2 } Free E }
bb) Other	5.6%	M } Free C2 E }
b) Other recording media (tapes, wires, strips and like articles) :		
1. Magnetically recorded for the scoring of cinematograph film :		
aa) Sound recordings for reproducing music	2.5% + 0.93UA* per 100m	M 2.5% C1 0.93UA* C2 per 100m E } Free
bb) Other	0.93UA* per 100m	M } Free C2 E }
2. Other :		
aa) Sound recordings for reproducing music	8.5%	M 2.5% C1 6% C2 } Free E }
bb) Other	6%	M } Free C2 E }
92.13 OTHER PARTS AND ACCESSORIES OF APPARATUS FALLING WITHIN HEADING No. 92.11 :		
A. Sound-heads and parts thereof :		
I. Of television image and sound recorders and reproducers, magnetic ; of tape duplicating apparatus	8.4%	M } Free C2 E }
II. Other	10.5%	M 2% C1 8.4% C2 } Free E }
B. Needles ; diamonds, sapphires and other precious or semi-precious stones (natural, synthetic or reconstructed), whether or not mounted	6%	M 2% C1 4% C2 } Free E }
C. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25mm :		
I. Of television image and sound recorders and reproducers, magnetic	5.6%	M } Free C2 E }
II. Other	7.6%	M 2% C1 5.6% C2 } Free E }

* See page iii.
387

Tariff Heading	Rate of Duty	
	Full	Preferential
92.13—continued		
D. Other :		
I. Record shaving machines adapted for use in connection with dictating machines	9%	M 2% C1 7.2% C2 } Free E }
II. Other parts and accessories :		
a) Of television image and sound recorders and reproducers, magnetic; of tape duplicating apparatus	7.2%	M } Free C2 } E }
b) Other	9%	M 2% C1 7.2% C2 } Free E }

Section XIX

ARMS AND AMMUNITION ; PARTS THEREOF

Chapter 93

ARMS AND AMMUNITION ; PARTS THEREOF

NOTES

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	Rate of Duty	
	Full	Preferential
93.01 SIDE-ARMS (FOR EXAMPLE, SWORDS, CUTLASSES AND BAYONETS) AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	5-7%	M 2.5% CI 3.2% C2 } Free E }
93.02 REVOLVERS AND PISTOLS, BEING FIREARMS:		
A. 9mm calibre and higher	8%	M 2% CI 6% C2 } Free E }
B. Other	11.5%	M 2% CI 9.2% C2 } Free E }
93.03 ARTILLERY WEAPONS, MACHINE-GUNS, SUB-MACHINE-GUNS AND OTHER MILITARY FIRE-ARMS AND PROJECTORS (OTHER THAN REVOLVERS AND PISTOLS)	2%	M 2% CI 8.4% C2 } Free E }
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%	M 2% CI 8.4% C2 } Free E }
B. Other	8.4%	M 2% CI 6.4% C2 } Free E }
93.05 ARMS OF OTHER DESCRIPTIONS, INCLUDING AIR, SPRING AND SIMILAR PISTOLS, RIFLES AND GUNS :		
A. Air, spring and similar pistols, rifles and guns	11.6%	M 4% CI 7.6% C2 } Free E }
B. Other	9.5%	M 2% CI 7.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
93.06 PARTS OF ARMS, INCLUDING GUN BARREL BLANKS, BUT NOT INCLUDING PARTS OF SIDE-ARMS:		
A. Of arms of heading No. 93.03:		
I. Wooden stock blocks, roughly sawn or planed or polished but not further manufactured	Free	Free
II. Other parts	2%	CI C2 E } Free
B. Of other arms:		
I. Roughly sawn gun stock blocks	4%	M C2 E } Free
II. Other parts:		
a) Of arms of heading No. 93.02:		
I. Wooden stock blocks, planed or polished but not further manufactured	6%	M C2 E } Free
2. Other:	8%	M 2% CI 6% C2 E } Free
b) Other:		
I. Wooden stock blocks, planed or polished but not further manufactured	5-6%	M C2 E } Free
2. Other	7-6%	M 2% CI 5-6% C2 E } Free
93.07 BOMBS, GRENADES, TORPEDOES, MINES, GUIDED WEAPONS AND MISSILES AND SIMILAR MUNITIONS OF WAR, AND PARTS THEREOF; AMMUNITION AND PARTS THEREOF, INCLUDING CARTRIDGE WADS; LEAD SHOT PREPARED FOR AMMUNITION:		
A. For revolvers and pistols falling within heading No. 93.02 and for sub-machine-guns falling within heading No. 93.03	7-2%	M 2% CI 5-2% C2 E } Free
B. Other:		
I. For military purposes:		
a) For weapons falling within heading No. 93.03	4-4%	M 2% CI 2-4% C2 E } Free
b) Other	7-6%	M 2% CI 5-6% C2 E } Free
II. Other:		
a) Sporting and target shooting cartridges	9-5%	M 2% CI 7-6% C2 E } Free
b) Other	8-8%	M 2% CI 6-8% C2 E } Free

Section XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

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

NOTES

1. This Chapter does not cover:

- (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62;
- (b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings; these are classified according to the constituent material (for example, in heading No. 44.27, 70.14 or 83.07);
- (c) Articles of stone, ceramic or any other material referred to in Chapter 68 or 69, used as seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69);
- (d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) falling within heading No. 70.09;
- (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); and safes falling within heading No. 83.03;
- (f) Furniture specially designed as parts of refrigerators of heading No. 84.15; furniture specially designed for sewing machines (heading No. 84.41);
- (g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15);
- (h) Dentists' spittoons falling within heading No. 90.17;

- (ii) Goods falling within Chapter 91 (for example, clocks and clock cases);

- (k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13; or

- (l) Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for games (heading No. 97.04) or for conjuring tricks (heading No. 97.05).

2. The articles (other than parts) referred to in headings Nos. 94.01, 94.02 and 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground. This provision is, however, to be taken not to apply to the following which are still to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
 - (a) Kitchen cabinets and similar cupboards;
 - (b) Seats and beds;
 - (c) Unit bookcases and similar unit furniture.

3. (a) In this Chapter references to parts of goods do not include references to sheets (whether or not cut to shape but not combined with other parts) of glass (including mirrors) or of marble or other stone.
- (b) Goods described in heading No. 94.04, imported separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

Tariff Heading	Rate of Duty	
	Full	Preferential
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	6.8%	M 2% CI 4.8% C2 } E } Free
B. Other	8.8%	M 2% CI 6.8% C2 } E } Free
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	7.6%	M 2% CI 5.6% C2 } E } Free
94.03 OTHER FURNITURE AND PARTS THEREOF	8.8%	M 2% CI 6.8% C2 } E } Free
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	12.8%	M 4% CI 8.8% C2 } E } Free
B. Other	10.4%	M 4% CI 6.4% C2 } E } Free

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. 67.05);
- (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	Rate of Duty	
	Full	Preferential
95.01 WORKED TORTOISE-SHELL AND ARTICLES OF TORTOISE-SHELL:		
A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked	5.8%	M 3% CI 2.8% C2 } Free E }
B. Other	9.4%	M 3% CI 6.4% C2 } Free E }
95.02 WORKED MOTHER OF PEARL AND ARTICLES OF MOTHER OF PEARL:		
A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked (including Jerusalem pearls):		
I. Mother of pearl discs, cut from simply prepared shell	3.6%	M } Free C2 } E }
II. Other	6.6%	M 3% CI 3.6% C2 } Free E }
B. Other	11.4%	M 3% CI 8.4% C2 } Free E }
95.03 WORKED IVORY AND ARTICLES OF IVORY:		
A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked	5.8%	M 3% CI 2.8% C2 } Free E }
B. Other	9.8%	M 3% CI 6.8% C2 } Free E }
95.04 WORKED BONE (EXCLUDING WHALEBONE) AND ARTICLES OF BONE (EXCLUDING WHALEBONE):		
A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked	4.8%	M 1.6% CI 3.2% C2 } Free E }
B. Other:		
I. Unstrung beads	4.8%	M } Free C2 } E }
II. Other	6.4%	M 1.6% CI 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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 :		
A. Coral (natural or agglomerated), worked :		
I. Combined with other material	9%	M 3% CI 6% C2 } Free E }
II. Other :		
a) Unmounted cameos made of natural coral and of a size and shape suitable for use in articles of jewellery or imitation jewellery	2.4%	M 2.4% CI } Free C2 } E }
b) Other	5.4%	M 3% CI 2.4% C2 } Free E }
B. Worked quills	5.6%	M 1.6% CI 4% C2 } Free E }
C. Other animal carving material, worked :		
I. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked	4.8%	M 1.6% CI 3.2% C2 } Free E }
II. Other :		
a) Unmounted cameos made of shell and of a size and shape suitable for use in articles of jewellery or imitation jewellery	6.4%	M } Free C2 } E }
b) Unstrung beads made of shells	6.4%	M } Free C2 } E }
c) Other	8%	M 1.6% CI 6.4% C2 } Free E }
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	3.6%	M 1.6% CI 2% C2 } Free E }
B. Other :		
I. Unstrung beads made of seeds	4.8%	M } Free C2 } E }
II. Other	6.4%	M 1.6% CI 4.8% C2 } Free E }
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	4.6%	M 3% CI 1.6% C2 } Free E }
B. Other :		
I. Unmounted cameos made of amber and of a size and shape suitable for use in articles of jewellery or imitation jewellery	4%	M } Free C2 } E }
II. Other	7%	M 3% CI 4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
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	6%	M 2% C1 4% C2 } Free E }
B. Other	7-6%	M 2% C1 5-6% C2 } Free E }

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	Rate of Duty	
	Full	Preferential
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%	M 2% CI 7.2% C2 } Free E }
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:		
I. With filling of man-made fibres (including monofil of heading No. 51.01 or 51.02)	12%	M 4% CI 8% C2 } Free E }
II. Other	8%, + whichever is the greater of 4% or £0.0600 per gross	M 4% or £0.0600 per gross, whichever is the greater CI 8% C2 } Free E }
B. Brushes of a kind used as parts of machines	9%	M 3.4% CI 5.6% C2 } Free E }
C. Other:		
I. Paint rollers, squeegees and mops	14%	M 2% CI 12% C2 } Free E }
II. Brooms, household and toilet brushes:		
a) With filling of man-made fibres (including monofil of heading No. 51.01 or 51.02)	16%	M 4% CI 12% C2 } Free E }
b) With filling of iron or steel wire	16%	M 4% CI 12% C2 } Free E }
c) Other	12%, + whichever is the greater of 4% or £0.0600 per gross	M 4% or £0.0600 per gross, whichever is the greater CI 12% C2 } Free E }
III. Other	15%	M 3.4% CI 12% C2 } Free E }
96.03 PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING	9%	M 2% CI 7.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
96.04 FEATHER DUSTERS	9-5%	M 2% CI 7-6% C2 } Free E
96.05 POWDER-PUFFS AND PADS FOR APPLYING COSMETICS, OR TOILET PREPARATIONS, OF ANY MATERIAL	10%	M 2% CI 8% C2 } Free E
96.06 HAND SIEVES AND HAND RIDDLES, OF ANY MATERIAL	8-9%	M 2-5% CI 6-4% C2 } Free E

Broom and brush materials		Broom and brush materials	
Quantity	Value	Quantity	Value
1000	10.00	1000	10.00
500	5.00	500	5.00
250	2.50	250	2.50
125	1.25	125	1.25
62.5	0.625	62.5	0.625
31.25	0.3125	31.25	0.3125
15.625	0.15625	15.625	0.15625
7.8125	0.078125	7.8125	0.078125
3.90625	0.0390625	3.90625	0.0390625
1.953125	0.01953125	1.953125	0.01953125
0.9765625	0.009765625	0.9765625	0.009765625
0.48828125	0.0048828125	0.48828125	0.0048828125
0.244140625	0.00244140625	0.244140625	0.00244140625
0.1220703125	0.001220703125	0.1220703125	0.001220703125
0.06103515625	0.0006103515625	0.06103515625	0.0006103515625
0.030517578125	0.00030517578125	0.030517578125	0.00030517578125
0.0152587890625	0.000152587890625	0.0152587890625	0.000152587890625
0.00762939453125	0.0000762939453125	0.00762939453125	0.0000762939453125
0.003814697265625	0.00003814697265625	0.003814697265625	0.00003814697265625
0.0019073486328125	0.000019073486328125	0.0019073486328125	0.000019073486328125
0.00095367431640625	0.0000095367431640625	0.00095367431640625	0.0000095367431640625
0.000476837158203125	0.00000476837158203125	0.000476837158203125	0.00000476837158203125
0.0002384185791015625	0.000002384185791015625	0.0002384185791015625	0.000002384185791015625
0.00011920928955078125	0.0000011920928955078125	0.00011920928955078125	0.0000011920928955078125
0.000059604644775390625	0.00000059604644775390625	0.000059604644775390625	0.00000059604644775390625
0.0000298023223876953125	0.000000298023223876953125	0.0000298023223876953125	0.000000298023223876953125
0.00001490116119384765625	0.0000001490116119384765625	0.00001490116119384765625	0.0000001490116119384765625
0.000007450580596923828125	0.00000007450580596923828125	0.000007450580596923828125	0.00000007450580596923828125
0.0000037252902984619140625	0.000000037252902984619140625	0.0000037252902984619140625	0.000000037252902984619140625
0.00000186264514923095703125	0.0000000186264514923095703125	0.00000186264514923095703125	0.0000000186264514923095703125
0.000000931322574615478515625	0.00000000931322574615478515625	0.000000931322574615478515625	0.00000000931322574615478515625
0.0000004656612873077392578125	0.000000004656612873077392578125	0.0000004656612873077392578125	0.000000004656612873077392578125
0.00000023283064365386962890625	0.0000000023283064365386962890625	0.00000023283064365386962890625	0.0000000023283064365386962890625
0.000000116415321826934814453125	0.00000000116415321826934814453125	0.000000116415321826934814453125	0.00000000116415321826934814453125
0.0000000582076609134674072265625	0.00000000582076609134674072265625	0.0000000582076609134674072265625	0.00000000582076609134674072265625
0.00000002910383045673370361328125	0.000000002910383045673370361328125	0.00000002910383045673370361328125	0.000000002910383045673370361328125
0.000000014551915228366851806640625	0.0000000014551915228366851806640625	0.000000014551915228366851806640625	0.0000000014551915228366851806640625
0.0000000072759576141834259033203125	0.0000000072759576141834259033203125	0.0000000072759576141834259033203125	0.000000007275957614183425903320

Chapter 97

TOYS, GAMES AND SPORTS REQUISITES; PARTS THEREOF

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
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	10-9%	M 2-5% CI 8-4% C2 } Free E
97.02 DOLLS:		
A. Dolls (dressed or undressed)	15-3%	M 2-5% CI 12-8% C2 } Free E
B. Parts and accessories	12%	M 2-5% CI 9-6% C2 } Free E
97.03 OTHER TOYS; WORKING MODELS OF A KIND USED FOR RECREATIONAL PURPOSES:		
A. Of wood	17-7%	M 2-5% CI 15-2% C2 } Free E
B. Other	15-3%	M 2-5% CI 12-8% C2 } Free E
97.04 EQUIPMENT FOR PARLOUR, TABLE AND FUN-FAIR GAMES FOR ADULTS OR CHILDREN (INCLUDING BILLIARD TABLES AND PINTABLES AND TABLE-TENNIS REQUISITES):		
A. Playing cards, including toy playing cards	7-2%	M } Free C2 E
B. Other:		
I. Coin or disc operated machines	8-8%	M 2% CI 6-8% C2 } Free E
II. Other	9-3%	M 2-5% CI 6-8% C2 } Free E

Tariff Heading	Rate of Duty	
	Full	Preferential
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 THEREOF):		
A. Christmas tree decorations and similar articles for Christmas festivities, electrical	10%	M 2% CI 8% C2 } Free E }
B. Other	10.5%	M 2.5% CI 8% C2 } Free E }
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):		
A. Cricket and polo equipment	4%	CI } Free C2 } E }
B. Tennis rackets:		
I. Unstrung racket frames	10.8%, + whichever is the greater of 4% or £0.0300 per frame	M 4% or £0.0300 per frame, whichever is the greater CI 10.8% C2 } Free E }
II. Other:		
a) Rackets, exceeding 255g in weight	10.8%, + whichever is the greater of 4% or £0.0500 per racket	M 4% or £0.0500 per racket, whichever is the greater CI 10.8% C2 } Free E }
b) Other	14.8%	M 4% CI 10.8% C2 } Free E }
C. Other:		
I. Wooden golf club head blocks roughly shaped by sawing but not further manufactured;	7.6%	M } Free CI } C2 } E }
II. Rackets, exceeding 255g in weight	7.6%, + whichever is the greater of 4% or £0.0500 per racket	M 4% or £0.0500 per racket, whichever is the greater CI 7.6% C2 } Free E }
III. Unstrung racket frames	7.6%, + whichever is the greater of 4% or £0.0300 per frame	M 4% or £0.0300 per frame, whichever is the greater CI 7.6% C2 } Free E }
IV. Collapsible swimming pools suitable for outdoor use	9.5%	M 1.7% CI 7.6% C2 } Free E }
V. Other	11.6%	M 4% CI 7.6% C2 } Free E }

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	Rate of Duty	
	Full	Preferential
98.01 BUTTONS AND BUTTON MOULDS, STUDS, CUFF-LINKS, AND PRESS-FASTENERS, INCLUDING SNAP-FASTENERS AND PRESS-STUDS; BLANKS AND PARTS OF SUCH ARTICLES :		
A. Blanks and moulds :		
I. Button blanks and moulds	13%	M 5% CI 8% C2 } Free E }
II. Cuff-link blanks :		
a) Decorative glass smallwares, unmounted	8%	M } Free C2 } E }
b) Decorative plastic smallwares, unmounted	10%	M 2% CI 8% C2 } Free E }
c) Other	10.5%	M 2.5% CI 8% C2 } Free E }
III. Other	9.5%	M 1.5% CI 8% C2 } Free E }
B. Buttons, studs, cuff-links and press-fasteners and parts thereof :		
I. Buttons and parts thereof	15.4%	M 5% CI 10.4% C2 } Free E }
II. Cuff-links and parts thereof :		
a) Decorative glass smallwares, unmounted	10.4%	M } Free C2 } E }
b) Decorative plastic smallwares, unmounted	12.4%	M 2% CI 10.4% C2 } Free E }
c) Other	13%	M 2.5% CI 10.4% C2 } Free E }
III. Other	11.9%	M 1.5% CI 10.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
98.02 SLIDE FASTENERS AND PARTS THEREOF :		
A. Slide fasteners with scoops of base metal; parts thereof, of base metal :		
I. Slide fasteners		
	£0-0050 per doz. plus, for any length in excess of 2½ inches, £0-0010 per dozen for each inch or part of an inch of such excess, + 9.2%	M £0-0050 per doz. plus, for any length in excess of 2½ inches, £0-0010 per dozen for each inch or part of an inch of such excess CI 9.2% C2 } Free E }
II. Parts of slide fasteners :		
a) Metal chain scoops mounted on tape or other material	9.2%, + whichever is the greater of 2% or £0-0005 per foot length of single tape	M 2% or £0-0005 per foot length of single tape, whichever is the greater CI 9.2% C2 } Free E }
b) Unmounted metal chain scoops and all other metal components	9.2%, + whichever is the greater of 2% or £0-0150 per lb.	M 2% or £0-0150 per lb., whichever is the greater CI 9.2% C2 } Free E }
B. Other :		
I. Slide fasteners		
	£0-0050 per doz. plus, for any length in excess of 2½ inches, £0-0010 per dozen for each inch or part of an inch of such excess, + 11.2%	M £0-0050 per doz. plus, for any length in excess of 2½ inches, £0-0010 per dozen for each inch or part of an inch of such excess CI 11.2% C2 } Free E }
II. Parts of slide fasteners		
	12.2%	M 1% CI 11.2% C2 } Free E }
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 :		
A. Fountain pens and stylograph pens and pencils (including ball point pens and pencils)		
	12.4%	M 2% CI 10.4% C2 } Free E }
B. Other pens, pen-holders; propelling pencils and sliding pencils; pencil-holders and similar holders		
	9.5%	M 2% CI 7.6% C2 } Free E }
C. Parts and fittings :		
I. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section		
	8%	M 2% CI 6% C2 } Free E }
II. Other		
	7.6%	M 2% CI 5.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
98.04 PEN NIBS AND NIB POINTS :		
A. Pen nibs :		
I. Of gold	4-7%	M 1-5% CI 3-2% C2 } Free E }
II. Of other material	6-7%	M 1-5% CI 5-2% C2 } Free E }
B. Nib points	3-1%	M 1-5% CI 1-6% C2 } Free E }
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 :		
A. Pencils, pencil leads, slate pencils, crayons, pastels and drawing charcoals :		
I. Pencils or crayons, with "leads" encased in a rigid sheath	8-8%	M 2% CI 6-8% C2 } Free E }
II. Other :		
a) Pencil leads	6-6%	M 1% CI 5-6% C2 } Free E }
b) Other	7-6%	M 2% CI 5-6% C2 } Free E }
B. Writing and drawing chalks ; tailors' and billiards chalks :		
I. Tailors' chalks	5%	M 1% CI 4% C2 } Free E }
II. Other	6%	M 2% CI 4% C2 } Free E }
98.06 SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER FRAMED OR NOT	8-8%	M 2% CI 6-8% C2 } Free E }
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 :		
A. Hand-operated daters and numberers with metal figures over 6mm in height and self-inking hand-operated daters and numberers with rubber letters or figures	6-5%	M 1-2% CI 5-2% C2 } Free E }
B. Devices for making labels by printing or embossing, otherwise than by stamping the whole legend simultaneously	6-5%	M 1-4% CI 5-2% C2 } Free E }
C. Other	7-2%	M 2% CI 5-2% C2 } Free E }
98.08 TYPEWRITER AND SIMILAR RIBBONS, WHETHER OR NOT ON SPOOLS ; INK-PADS, WITH OR WITHOUT BOXES	8-4%	M 2% CI 6-4% C2 } Free E }
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	6-8%	M 2% CI 4-8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
98.10 MECHANICAL LIGHTERS AND SIMILAR LIGHTERS, INCLUDING CHEMICAL AND ELECTRICAL LIGHTERS, AND PARTS THEREOF, EXCLUDING FLINTS AND WICKS:		
A. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25mm	6%	M } C2 } Free E }
B. Other	8-8%*	M } C2 } Free* E }
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:		
I. Briar root blocks, roughly shaped by sawing but not further manufactured; briar pipe bowls, with undrilled stems	2-4%	M } C2 } Free E }
II. Other	4%	M } C1 } 1-6% C2 } 2-4% E } Free
B. Other:		
I. Briar pipe bowls with stem either undrilled or drilled to a bore of 4mm or less	8%	M } C2 } Free E }
II. Other	9-6%	M } C1 } 1-6% C2 } 8% E } Free
98.12 COMBS, HAIR-SLIDES AND THE LIKE	9%	M } C1 } 2% C2 } 7-2% E } Free
98.13 CORSET BUSKS AND SIMILAR SUPPORTS FOR ARTICLES OF APPAREL OR CLOTHING ACCESSORIES	7-6%	M } C1 } 2% C2 } 5-6% E } Free
98.14 SCENT AND SIMILAR SPRAYS OF A KIND USED FOR TOILET PURPOSES, AND MOUNTS AND HEADS THEREFOR:		
A. Of glass, or containing precious metal (not including base metal rolled, coated or plated with precious metal)	11%	M } C1 } 3% C2 } 8% E } Free
B. Other	10%	M } C1 } 2% C2 } 8% E } Free
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%	M } C1 } 3% C2 } 13-6% E } Free
B. Other	13-4%	M } C1 } 3% C2 } 10-4% E } Free
98.16 TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS OF A KIND USED FOR SHOP WINDOW DRESSING	7%	M } C1 } 1-6% C2 } 5-6% E } Free

* These rates are applicable only to bona-fide mechanical lighters. Articles incorporating or combined with mechanical lighters may be chargeable to duty under other headings of this Order.

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 this Schedule.
(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 treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Tariff Heading	Rate of Duty	
	Full	Preferential
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	Free
99.02 ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	Free	Free
99.03 ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	Free	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	Free
99.05 COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	Free	Free
99.06 ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	Free	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.

	Chapter or Heading No.
A	
Abaca (Manila hemp)	57.02
Abietic acid	38.08
Abrasives natural—	
Diamond	71.02.04
Other	25.13
Abrasives, on paper and fabrics	68.06
Absolutes (essential oils)	33.01
Accelerators of electrons and protons	85.22
Accelerators, rubber, prepared	38.15
Accordions	92.04
Accounting machines	84.52
Accumulators	85.04
Acetal resins	39.01
Acetals and hemiacetals	29.10
Acetates	29.14
Acetic anhydride	29.14
Acetone	29.13
Acetylene gas generators	84.03
Acetyl-salicylic acid (aspirin), tableted	30.03
Acid oil	15.10
Acid, oleic, crude	15.10
Acids—	
Alginic	39.06
Fatty	15.10
Inorganic	28.06—28.13
Medicaments	30.03
Organic	Ch.25, Ch.27, 29.14—29.16, 29.35
Resin	38.08
Acorns	23.06
Acrylonitrile	29.27
Acrylonitrile-butadiene-styrene (ABS)	39.02
Activated carbon	38.03
Activated minerals	38.03
Adding and/or listing machines	84.52
Additives, cement waterproofing	38.19
Additives, mineral oil, prepared	38.14
Addressing machines	84.54
Adhesive plasters, bandages and dressings	30.04
Adhesive tape—	
Of cellulose acetate or regenerated cellulose	39.03
Of polymerisation or copolymerisation products	39.02
Adhesives	Ch.35

	Chapter or Heading No.
A	
Adjustable spanners	82.03
Advertising material, printed	49.09, 10, 11
Adzes	82.01
Aerated waters	22.01, 02
Aerators, hay	84.25
Aerial survey film	37.05
Aerial transporters	84.22
After-shave and pre-shave lotions	33.06
Agar-agar	13.03
Agave fibres, not spun	57.04
Agricultural hand tools	82.01
Agricultural tractor engines	84.06
Agricultural tractors	87.01
Agricultural trailers and parts	87.14
Agricultural vehicles	87.02
Air conditioning machines, self-contained	84.12
Air cushion vehicles	Ch. 86, Ch. 87 and Ch. 89 (See Section XVII, Note 5)
Air heaters, non-electric, iron or steel	73.37
Air, liquid or compressed	28.53
Air pumps and compressors	84.11
Airbeds of proofed textile	62.04
Airbeds of rubber	40.14
Aircraft	88.02
Aircraft jet and gas turbine engines	84.08
Aircraft launching gear	88.05
Aircraft Parts—	
Electrical, radio and radar	Ch.85
Engine—	
Jet and gas turbine	84.08
Piston	84.06
Navigational instruments	Ch.90
Other	88.03
Aircraft piston engines	84.06
Airguns, pistols and rifles	93.05
Airships	88.01
Alabaster, crude	25.15
Alarm clocks	91.02, 04
Albardin grass	14.05
Albuminates and other albumin derivatives	35.02
Albumins	35.02
Alcohol peroxides	29.08

INDEX

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

	Chapter or Heading No.		Chapter or Heading No.
A		B	
Asphaltic rock	27.15	Bandsaws	82.02
Aspirin (acetyl salicylic acid)—		Banknotes	49.07
Tabletled or prepared	30.03	Barbed wire, iron or steel	73.26
Other	29.16	Barbiturates—	
Asses	01.01	Tabletled or prepared	30.03
Astronomical instruments	90.06	Other	29.25
Athletic appliances, etc.	97.06	Barium carbonate, natural (Witherite)	25.11
Auger bits	82.05	Barium sulphate, natural (Barytes)	25.11
Auto-cycles	87.09	Bark, cinchona	12.07
Automata display	98.16	Bark, for use in perfumery, pharmacy, insecticide, etc.	12.07
Automatic data processing machines (including systems) and units thereof—		Barley	10.03, 11.01, 02
Machines, systems and units thereof	84.53	Barometers	90.23, 29
Parts	84.55	Barrels, iron or steel, for conveyance or packing of goods	73.23
Automatic door closers, base metal	83.02	Barrels, wood	44.22
Automatic stop motions, textile	84.38	Barretters	85.19
Automatic vending machines	84.58	Bars—	
Automatics, bar and chucking (lathes)	84.45	Aluminium	76.02
Auxiliary boiler plant	84.02	Copper	74.03
Aviation fuel	27.10	Iron and steel	73.10, 15
Avocados, fresh or dried	08.01	Lead	78.02
Awnings, textile	62.04	Magnesium	77.02
Axes	82.01	Nickel	75.02
Axles, tyres, and wheels for railway and tramway rolling stock	86.09	Tin	80.02
Azides	28.57	Zinc	79.02
B		Basalt, crude	25.16
Baby carriages and parts	87.13	Basic slag	31.03
Backsaws	82.02	Basket work	46.03
Backward wave oscillators and amplifiers	85.21	Bath salts and essences	33.06
Bacon	02.06	Bathing caps	65.06
Bacon, prepared or preserved	16.02	Baths, ceramic	69.10
Badges, woven textile, not embroidered	58.06	Baths, iron or steel	73.38
Badian seeds	09.09	Baths, plastic	39.07
Bag and envelope making machinery	84.33	Batiste, rubber sheeting	40.08
Bagasse	23.03	Battenboard	44.15
Bagasse pulp	47.01	Batteries, electric	85.03
Bagatelle tables	97.04	Battery, carbons	85.24
Bags, for packing of goods	62.03	Battery making machinery	84.59
Bags, paper	48.16	Bauxite, activated	38.03
Bags, plastic (non-woven)	39.07	Bauxite and concentrates	26.01
Bags, travelling, of leather, plastic sheeting, textile or paperboard	42.02	Bauxite, calcined-refractory grade	38.19
Bahia piassava	14.03	Bay leaves	09.10
Bakery and biscuit machinery	84.30	Bayonets	93.01
Baking powders, prepared	21.06	Beacons (floating)	89.05
Balances, electrical	90.28	Beads, base metal, unstrung	83.10
Balances, precision	90.15	Beads, glass	70.19
Balata	40.01	Beads, wood	44.27
Balers, pick-up (agricultural)	84.25	Beadings, wood	44.19
Ball bearings	84.62	Beams, fabricated, iron or steel	73.21
Ball clays	25.07	Beans—	
Ball point pens and pencils and parts	98.03	Cocoa	18.01
Ballet shoes	64.02	Field, including horse and tick	07.05
Balloons	88.01	Leguminous, edible	See Vegetables, edible
Balloons, toy	97.03	Leguminous, for sowing	07.05
Balls—		Locust, whole, kibbled or ground	12.08
Sports	97.06	Soya	12.01
Toys	97.03	Bearing housings	84.63
Balsams	13.02	Bearings—	
Bamboo canes	14.01	Ball, roller or needle roller	84.62
Bananas, including plantains, fresh or dried	08.01	Plain shaft (not of carbon or graphite)	84.63
Bandages and plasters	30.04	Bed linen	60.05, 62.02
Bands (for machinery etc.) See Belts and belting		Bedding, stuffed or sprung (excluding bed linen)	94.04
Bands, of plaited iron or steel wire	73.25	Beds	94.02, 03
Bands, rubber (e.g. office equipment)	40.14	Bedsprings	62.02
		Bedsprings, combination (mattress supports)	94.04
		Bedsprings (single)	73.35

INDEX

	Chapter or Heading No.
B	
Bedsteads (metal)	94.03
Beef—	
Corned	16.02
Fresh, chilled, frozen	02.01
Prepared or preserved	16.02
Salted, in brine, dried or smoked	02.06
Tongues, prepared or preserved	16.02
Bee-keeping machinery	84.28
Beer coolers, non-refrigerated	84.17
Beer coolers, refrigerated	84.15
Beer, malt	22.03
Beer, other than malt	22.07
Bees	01.06
Beeswax	15.15
Beet pulp	23.03
Beet seeds	12.03
Bell domes, base metal	83.11
Bells, electric	85.17
Bells, non-electric, base metal	83.11
Belts and belting, transmission, conveyor or elevator—	
Leather	42.04
P.V.C.—	
P.V.C. combined with textile material	39.02, 07, 59.16
Other	(See Ch.59, Note 4)
Rubber	39.02, 07
Steel strip	40.10
Textile material	73.15
Bengal matches	59.16 (See Ch.59, Note 4)
Bentonite	36.05
Benzene	25.07
Benzole	27.07, 29.01
Berets	27.07
Beryllium	65.03, 05
Betatron	77.04
Betatron	85.22
Betel nuts, fresh or dried	08.05
Beverage aerating machines	84.19
Beverages, alcoholic and non-alcoholic	Ch.22
Bicycles, toy	97.01
Bile	05.14
Bill hooks	82.01
Billiard tables	97.04
Binoculars, refracting	90.05
Bins, storage (furniture)	94.03
Birds (other than poultry)	01.06
Biscuits, chocolate coated	19.07
Biscuits (i.e. fine bakers' wares)	19.08
Biscuits, ships'	19.07
Bismuth, metal	81.04
Bits, drilling	82.05
Bitumen, natural	27.15
Bitumen, petroleum	27.14
Bituminous—	
Asphalts (manufactured) and emulsions	27.16
Minerals oils, crude	27.09
Mixtures and mastics	27.16
Paints	32.09
Shale	27.15
Black, animal	38.02
Blades—	
Cutting, for machines or mechanical appliances	82.06
Knife	82.10
Safety razor	82.11
Saw, for hand or machine saws	82.02

	Chapter or Heading No.
B	
Blades—continued	
Scissors	82.12
Bladders, animal	05.04
Bladders, fish	05.05
Blankets, woven (including electric)	62.01
Blanks, record	92.12
Bleaching machines for textiles	84.40
Bleaching powder (calcium hypochlorite)	28.31
Blister copper	74.10
Blockboard	44.15
Blocks, pulley	84.63
Blood, animal	05.15
Blouses	60.05, 61.02
Blow lamps	82.04
Boards, with writing or drawing surfaces	98.06
Boats	89.01
Bobbins, of paper	48.20
Bobbins, wood, other than for machinery	44.26
Bodies (including cabs) for motor vehicles	87.05
Bodkins, iron and steel	73.33
Boilers, central heating (other than steam generating boilers), iron or steel	73.37
Boilers, steam and other vapour generating	84.01
Boilers, sugar	84.17
Bolduc	58.05
Bolster cases	62.02
Bolt croppers	82.03
Bolting cloth	59.17
Bolts, copper	74.15
Bolts (for the securing of doors, windows, etc.) of base metal	83.02
Bolts, iron or steel	73.32
Bombs	93.07
Bonded fibre fabrics, and articles thereof	59.03
Bone black	38.02
Bone, worked	95.04
Bone-working machinery	84.47
Bones and bone pieces, meal and powder	05.08
Bonito	16.04
Book-binding and book-sewing machinery	84.32
Book-keeping machines	84.52
Bookcases	94.03
Books—	
Children's picture and painting	49.03
Other printed	49.01
Boot and shoe (leather) machinery	84.42
Boots	64.01, 02
Borates and concentrates (crude, natural)	25.30
Borates and perborates	28.46
Borax (di sodium tetraborate)	28.46
Boric acid—	
Crude, natural	25.30
Other	28.12
Borides	28.57
Boring machines, metal working	84.45
Bottle caps, base metal	83.13
Bottle cleaning and drying machines	84.19
Bottles, plastic	39.07
Bowl scrapers	84.23
Boxes, aluminium, for conveyance or packing of goods	76.10
Boxes, iron or steel, for conveyance or packing of goods	73.23
Boxes, paper and paper board	48.16
Boxes, wood	44.21
Braces, carpenters'	82.04
Braces (clothing)	61.09

INDEX

	Chapter or Heading No.		Chapter or Heading No.
B		B	
Braid making machines	84.37	Bullocks	01.02
Braid, textile, in the piece	58.07	Bulls	01.02
Brake linings—		Bung covers, base metal	83.13
Mounted	See Motor vehicle parts and accessories	Buoys	89.05
Unmounted	68.14	Burglar alarms, electric	85.17
Bran	23.02	Burners, furnace, non-electric	84.13
Brandy	22.09	Bushes	06.02
Brassières	61.09	Butane	27.11
Brazil nuts, fresh or dried	08.01	Butchers' cleavers	82.13
Brazing appliances, gas-operated	84.50	Butt welded lathe tools	82.05
Brazing machines and apparatus, electric	85.11	Butter, butter fat and oil	04.03
Brazing powders and pastes	38.13	Butter, cocoa	18.04
Bread and bread crumbs	19.07	Butter-knives, of base metal	82.14
Bread knives	82.09	Butterfly nets	97.07
Breakdown lorries	87.03	Buttermilk	04.02
Breathing appliances	90.18	Buttons, button blanks and moulds	98.01
Brewers' pitch	38.10		
Brewery machinery	84.30	C	
Bridges, iron or steel	73.21	Cabin bread	19.07
Brick presses	84.56	Cabinets, filing, of base metal	83.04, 94.03
Bricks	Ch.69	Cabinets (furniture)	94.03
Bricks, glass	70.16	Cable—	
Brief cases	42.02	Electric, insulated	85.23
Briquettes (coal)	27.01	General wiring, electric, insulated	85.23
Brisling, prepared or preserved	16.04	Mains (power distribution) insulated	85.23
Bristles, animal	05.02	Submarine telecommunications, insulated	85.23
Broaching machines	84.45	Telecommunications, insulated	85.23
Broaching tools	82.05	Wire, not electrically insulated, aluminium	76.12
Broadcasters, fertiliser	84.24	Wire, not electrically insulated, copper	74.10
Brocades—		Cable-core	85.23
Cotton	55.09	Cable-making machinery	84.59
Man-made fibres (continuous)	51.04	Cables, iron or steel	73.25
Man-made fibres (discontinuous)	56.07	Cables, textile	59.04
Broccoli, dried, dehydrated or evaporated	07.04	Cables, textile, scrap or worn out	63.02
Brochures, booklets etc., printed	49.01	Cadmium	81.04
Bromates and perbromates	28.33	Cadmium pigment colours	32.07
Bromides	28.33	Caffeine—	
Bromine	28.01	Medicaments	30.03
Brooders, poultry	84.28	Other	29.42
Broomcorn tops	14.03	Cake, oil-seed	23.04
Broom handles, wood	44.25	Cakes	19.08
Brooms	Ch.96	Calcined bauxite, refractory grade	38.19
Broths	21.05	Calcium ammonium nitrate	31.02
Brushes	Ch.96	Calcium cyanamide—	
Brushes, carbon, electrical	85.24	Containing in the dry state more than 25% by weight of nitrogen	28.58
Brush handles, wood	44.25	Other	31.02
Brushmaking hair	05.02	Calcium gluconate	29.16
Buckets, wood	44.22	Calcium nitrate—	
Buckles, base metal, for clothing, travel goods, or watches, etc.	83.09	Containing in the anhydrous state more than 16% by weight of nitrogen	28.39
Buckram	59.07	Other	31.02
Buckwheat	10.07	Calculating instruments	90.16
Buds, flower	06.03	Calculating machines	84.52
Buds for grafting and budding	06.02	Calendars, paper or paper board	49.10
Buffaloes	01.02	Calendering machines, other than metal- working and glass-working	84.16
Building materials, plastic	39.07	Calorimeters	90.25
Building stone, crude	25.15, 16	Calves	01.02
Building stone, worked, and articles thereof	68.02	Camelback	40.06
Buildings, prefabricated, and parts thereof—		Camera motors	84.08
Aluminium	76.08	Cameras, cinematographic	90.08
Iron or steel	73.21	Cameras, photographic	90.07
Wood	44.23	Camphor	29.13
Bulbs, electric lamp	85.20	Camping goods, textile	62.04
Bulbs, flower	06.01		
Bullace	See Fruit, edible		
Bullion, lead	78.01		

INDEX

	Chapter or Heading No.		Chapter or Heading No.
C		C	
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— Ammunition	93.07
Cans, iron or steel, for conveyance or packing of goods	73.23	Industrial blanks	93.07
Canteens of cutlery— 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— Incorporating a calculating device	84.52
Capstans	84.22	Not incorporating a calculating device	84.54
Capsules, base metal, for bottles etc.	83.13	Parts	84.55
Capsuling machines	84.19	Cashew kernels, salted or roasted	20.06
Caramel	17.02	Cashew nuts, fresh or dried	08.01
Caramels, confectionery (not containing cocoa)	17.04	Cashmere, woven fabrics	53.11
Caravans, not mechanically propelled, and parts	87.14	Casings, food and sausage (man made)	Ch.39
Caraway seeds	09.09	Casings, sausage (natural)	05.04
Carbides	28.56	Caskets, wood	44.27
Carbines— Military	93.03	Casks for conveyance or packing of goods— Aluminium	76.10
Sporting	93.04	Iron or steel	73.23
Carbon, activated	38.03	Wood	44.22
Carbon brushes and blanks	85.24	Cassettes, sound recording	92.12
Carbon electrodes	85.24	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
Carboximide function compounds	29.26	Catalogues	49.11
Carboxylic acids	29.16	Catalysts, 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
Cardigans	60.05, 61.01, 02	Cattle dips and dressings	38.11
Cards— For statistical machines	48.21	Cauliflowers	07.01, 02, 03, 04
Pictorial, greeting and picture postcards	49.09	Caustic potash (potassium hydroxide)	28.17
Playing	97.04	Caustic soda (sodium hydroxide)	28.17
Carnauba wax, chemically modified	34.04	Caviar and caviar substitutes	16.04
Carnauba wax, other	15.16	Ceiling tiles, plastic	39.07
Carnival articles	97.05	Cellular rubber mattresses, cushions, pillows	94.04
Carp	03.01	Celluloid	39.03
		Cellulose acetate (including triacetate)	39.03
		Cellulose, regenerated and ethers and esters	39.03
		Cement	25.23

	Chapter or Heading No.		Chapter or Heading No.
C		C	
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	84.46	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, iron or steel	73.40
Chairs	94.01, 02	Cigarette vending machines	84.58
Chalk, drawing, etc.	98.05	Cigarettes	24.02
Chalk, natural	25.08	Cigars	24.02
Chamotte earth	25.07	Cinchona bark	12.07
Champagne	22.05	Cinematograph motors	84.08
Channel black	28.03	Cinematographic film	37.02, 04, 06, 07
Charcoal, activated	38.03	Cinnamon	09.06
Charcoal, wood	44.02	Circles—	
Charcoals, drawing	98.05	Aluminium	76.03
Charts	49.05	Nickel	75.03
Chassis fitted with engines for motor vehicles	87.04	Zinc	79.03
Checking machines, weight-operated... ..	84.20	Circuit breakers, electrical	85.19
Cheese	04.04	Circular saw blades	82.02
Cheese presses	84.26	Circuses, travelling	97.08
Cheetah skins, raw	43.01	Cisterns, flushing, plastic	39.07
Chemical fuels	36.08	Cisterns, iron or steel	73.38
Chemical lighters	98.10	Citrates	29.16
Chemical products and preparations, misc.	38.19	Citrus fruit	See Fruit, edible
Chemicals, organic	Ch.29	Citrus fruit juice	20.07
Chemicals, photographic	37.08	Citrus fruit waste, dried	23.06
Chenille fabrics	See fabrics (textile), woven	Civet	05.14
Chenille yarns	58.07	Clamps	82.04
Cheque books	49.07	Clams	03.03, 16.05
Cheque-writing machines	84.51	Clasps, non-locking, base metal, for handbags, travel goods, etc.	83.09
Chestnuts, fresh or dried	08.05	Claws	05.09
Chewing gum	17.04	Clay	25.07, 68.07
Chewing gum base	38.19	Cleaners, nail, of base metal	82.13
Chicory and other coffee substitutes, roasted	21.01	Cleaning machinery, textile	84.40
Chicory root, unroasted	12.05	Cleavers, butchers'	82.13
Chicory salad, fresh or chilled	07.01	Clementines	See Fruit, edible
China clay	25.07	Clippers—	
China clay working machinery	84.56	Animal hair (machinery)	84.28
Chinaware	69.11	Hand, electric	85.07
Chiolite, natural	25.28	Hand, non-electric	82.13
Chipboard, wood	44.18	Nail	82.13
Chips, wood and chipwood	44.09	Cloaks	61.01, 02
Chiropody sets and appliances	82.13	Clock—	
Chisels, cold	82.04	Cases and parts of clock cases	91.10
Chisels, wood	82.04	Glasses, plastic	39.07
Chlorates and perchlorates	28.32	Glasses, other	70.15
Chlorides	28.30, 48, 49, 58	Movements	91.08
Chlorine	28.01	Parts	91.11
Chlorites and hypochlorites	28.31	Clocks with watch movements	91.02, 03
Chloro-fluoro polymers	39.02		

INDEX

	Chapter or Heading No.
C	
Clocks, other	91.03, 04
Cloth—	
Iron or steel	73.27
Photographic, sensitised	37.03
Wire, aluminium	76.13
Wire, copper	74.11
Clothing	See Apparel
Cloths, cleaning, textile	62.05
Clover	12.10
Clover seed and seed of clover-like plants	12.03
Cloves	09.07
Clubs, golf and club shafts	97.06
Clutch linings	68.14
Clutches and clutch-brake assemblies	84.63
Coaches, and omnibuses	See Motor vehicles
Coaches, railway and tramway, mechanically propelled	86.04
Coaches, railway, not mechanically propelled	86.05
Coal	27.01
Coal cutters	84.23
Coal tar	27.06
Coalfish	03.01, 16.04
Coat hangers, wood	44.28
Coated fabrics	Ch.59 (See Ch. Notes 1 and 2)
Coating machinery, textile	84.40
Coats, textile	60.05, 61.01, 02
Cobalt	81.04
Cochineal	05.15
Cochineal extract	32.04
Cockles	03.03, 16.05
Cocks for boilers, pipes, tanks, etc.	84.61
Cocoa—	
Beans	18.01
Butter	18.04
Paste	18.03
Powder	18.05, 06
Preparations	18.06
Shells and husks	18.02
Skins	18.02
Waste	18.02
Coconut (copra) oil	15.07, 08, 12
Coconuts, fresh or dried	08.01
Cocoons, silk worm	50.01, 03
Cod	03.01, 02
Cod liver oil, emulsified or medicaments	30.03
Cod liver oil, in bulk	15.04, 08.12
Coffee and substitutes containing coffee	09.01
Coffee extracts, essences and concentrates	21.02
Coffee mills, domestic, non-electric	82.08
Coffee pastes	21.07
Coffer dams	89.05
Cognac	22.09
Coilers, strip, of a kind used in rolling mills	84.59
Coin	72.01
Coin-operated amusement machines	97.04
Coin-sorting, counting and wrapping machines	84.54
Coir—	
Fibre, not spun	57.04
Fibre pads (for upholstery)	57.04
Yarn	57.07
Coke and semi-coke of coal, lignite or peat	27.04
Coke, petroleum	27.14
Coke, pitch	27.08
Cold cathode valves and tubes	85.21

	Chapter or Heading No.
C	
Collectors' pieces	99.05
Colour lakes	32.06
Colouring matter	Ch.32
Combine harvester-threshers	84.25
Combine harvester-thresher engines	84.06
Combs, hair	98.12
Combs, textile machinery	84.38
Communications apparatus, radio	85.15
Communion wafers	19.06
Compasses	90.14
Composing sticks, hand-operated	98.07
Composition leather	See Leather
Compression ignition (diesel) engines	84.06
Compressors, air or gas	84.11
Computer—	
Discs	92.12
Tape	92.12
Computers, electronic	See Automatic data processing machines
Concentrates—	
Chicory	21.01
Coffee	21.02
Tea or maté	21.02
Concertinas	92.04
Concrete, articles of	68.11
Concrete-mixing machines	84.56
Concrete-working machinery	84.46
Concretes (essential oils)	33.01
Condensers for refrigerators and refrigerating equipment	84.15
Condensers, steam and other vapour	84.02
Condiments, mixed	21.04
Conditioners, hay	84.25
Conduit tubing—	
Ceramic	69.06
Of base metal, lined with insulating material	85.27
Of iron or steel, unlined	73.18
Confectionery—	
Chocolate	18.06
Liquorice	17.04
Sugar (not containing cocoa)	17.04
Confectionery machinery	84.30
Confetti	97.05
Connectors, electrical	85.19
Contactors, electrical	85.19
Container cleaning, capping, closing, drying, sealing, filling or labelling machines	84.19
Containers for conveyance or packing of goods—	
Aluminium	76.10
Glass	70.10
Iron or steel	73.23
Road-rail	86.08
Wood	44.21
Control panels, electrical	85.19
Convertors, metal foundry	84.43
Conveyor bands, belts and belting	See Belts and belting
Conveyors	84.22
Cookers, non-electric, iron or steel	73.36
Cooking apparatus, electric, domestic	85.12
Cooking apparatus, electric, industrial and laboratory	85.11
Cooking apparatus, non-electric, of copper	74.17
Cooking utensils, ceramic	69.11, 12

	Chapter or Heading No.		Chapter or Heading No.
C		C	
Cooking utensils, glass ...	70.13	Cotton (textile)— <i>continued</i>	
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
Corms ...	06.01	Crates, wood ...	44.21
Corn—		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
Corozo nuts ...	14.04	Cream separators ...	84.18
Corozo, worked ...	95.06	Creosote oil ...	27.07
Corset busks ...	98.13	Cresol ...	27.07, 29.06
Corsets ...	61.09	Cresylic acid ...	27.07
Corticosteroids ...	29.39, 30.03	Cricket pads ...	64.06
Corundum, artificial ...	28.20	Cricket requisites, except pads, gloves and other clothing ...	97.06
Corundum, natural ...	25.13	Crimpers, hay ...	84.25
Cosmetic cases—		Crispbread ...	19.07
Of aluminium ...	76.16	Crochet hooks, iron or steel ...	73.33
Of copper ...	74.19	Croquet requisites ...	97.06
Of iron or steel ...	73.40	Cross-cut saws ...	82.02
Cosmetic brushes ...	96.02	Crucibles, refractory ...	69.03
Cosmetics ...	33.06	Crushers, cider making ...	84.27
Costumes ...	60.05, 61.02	Crushers, fruit juice preparation ...	84.27
Cotters and cotter pins, copper ...	74.15	Crushers, hay ...	84.25
Cotters and cotter pins, iron or steel ...	73.32	Crushing machinery, mineral ...	84.56
Cotton (textile)—		Crustaceans ...	03.03, 16.05
Carded or combed ...	55.04	Cryolite, natural ...	25.28
Gauze ...	55.07	Crystals, piezo-electric, mounted ...	85.21
Linters ...	55.02	Crystallised fruit, fruit peel and parts of plants ...	20.04
Rags, pulled or garnetted ...	55.03	Cucumbers, fresh or chilled ...	07.01
Raw ...	55.01	Cuff-links ...	98.01
Terry fabrics ...	55.08	Cultivators ...	84.24
Thread ...	55.05, 06	Culture media, prepared ...	38.16
Waste ...	55.03	Cumin seeds ...	09.09
Wools, medicated or put up for retail sale for medical or surgical purposes ...	30.04	Cupboards ...	94.03
Woven fabrics, other than gauze or terry ...	55.09	Cups, paper ...	48.21

INDEX

	Chapter or Heading No.		Chapter or Heading No.
C		D	
Curd	04.04	Desks	94.03
Curling grips, iron or steel	73.34	Detergent alkylates	38.19
Curling tong heaters, electric	85.12	Detergents	34.02
Currants	See Fruit, edible	Detonating caps	36.04
Curtains	60.05, 62.02	Detonators	36.04
Cushions	94.04	Dextrin glues	35.05
Cut flowers	06.03	Dextrins	35.05
Cutlasses	93.01	Diamond dies for wire drawing	82.05
Cutlery	82.09	Diamonds	71.02, 04
Cutters, milling	82.05	Diatomite, activated	38.03
Cutting appliances, gas-operated	84.50	Diatomite, not activated	35.12
Cutting machines and apparatus, electric	85.11	Diazo, azo and azoxy compounds	29.28
Cuttings	06.02	Dictating machines, and parts and accessories	92.11, 13
Cuttle fish	03.03	Die casting machines	84.43
Cyanamides	28.58	Dies of sintered metal carbide	82.05
Cyanates and thiocyanates	28.44	Dies, threading	82.05
Cyanides	28.43	Diesel engines	84.06
Cycles, motor	87.09	Diesel oil	27.10
Cycles, not motorised	87.10	Diggers, elevator	84.25
Cycles, not motorised, parts	87.12	Diggers, shaker	84.25
Cyclotrons	85.22	Dinas earth	25.07
Cylinders, compressed gas, aluminium	76.11	Diodes, valve and semi-conductor	85.21
Cylinders, compressed gas, iron or steel	73.24	Dipentene	29.01, 38.07
Cymbals	92.06	Dips, sheep and cattle	38.11
D		Disc brake pad assemblies	87.06
Dairy machinery	84.26	Discharge lamps	85.20
Damask table linen, flax	62.02	Discs—	
Damasks—		Aluminium	76.03
Cotton	55.09	Computer	92.12
Flax	54.05	Nickel	75.03
Man-made fibres (continuous)	51.04	Zinc	79.03
Man-made fibres (discontinuous)	56.07	Dishwashing machines	84.19
Dari	10.07	Disinfectants	38.11
Dasheens, fresh or dried	07.06	Dispersions, rubber	40.06
Data recorders	85.22	Display cabinets, refrigeration	84.15
Date stamps, hand-operated	98.07	Distemper brushes	96.02
Dates, fresh or dried	08.01	Distempers	32.09
Deaf aids	90.19	Distilled water	28.58
Decalcomanias	49.08	Distributors, asphalt, bitumen, tar and tar-macadam	84.59
Decorations, Christmas tree	97.05	Distributors, fertilizer and seed	84.24
Decoys, game	97.07	Dithionites	28.36
Deed boxes, base metal	83.03	Divan beds	94.03
Defrosters and demisters, electric, for motor vehicles	85.09	Divan seats, whether or not convertible into beds	94.01
Degas	15.09	Dobbies, textile	84.38
Demonstrational instruments, apparatus or models	90.21	Document cases	42.02
Dental—		Document copying paper-sensitised	37.03
Fillings and cements	30.05	Dogfish	03.01
Furniture	94.02	Dogs	01.06
Instruments and appliances	90.17	Dolls	97.02
Plaster	38.19	Dolomite, crude	25.18
Plate brushes	96.02	Dom nuts	14.04
Plate fixative preparations	33.06	Dom palm seeds	14.04
Wax	34.07	Door frames, iron or steel	73.21
Dentists' chairs	94.02	Doors and door frames, aluminium	76.08
Denture cleansing preparations	33.06	Doors, iron or steel, for buildings	73.21
Deodorants and anti-perspirants	33.06	Doors, wood	44.23
Desiccated coconut	08.01	Doubling machines, textile	84.36
Designs (printed matter)	49.11	Dover sole	03.01
Desk racks, base metal	83.04	Down	05.07
		Drain gratings and frames, iron or steel	73.40
		Drain pipes, cast iron	73.17
		Drain pipes, ceramic	69.06
		Drained fruit, fruit peel and parts of plants	20.04
		Drawers (furniture)	94.03

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

INDEX

	Chapter or Heading No.		Chapter or Heading No.
E		E	
Electrical apparatus, appliances and machinery— <i>continued</i>		Esparto wax	15.16
Reactors, shunt and series	85.01	Essences—	
Rectifiers and rectifying apparatus ...	85.01, 21	Chicory	21.01
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		F	
Elevators, liquid	84.10	Fabric folding, reeling and cutting machines	84.40
Embroidery, in the picce, strips or in motifs	58.10	Fabrics (textile), knitted or crocheted (including narrow and pile fabrics)—	
Embroidery machines	84.37	Elastic or rubberised	60.06
Embroidery stiletos, iron or steel	73.33	Not elastic or rubberised	60.01, Ch.59 (See Ch. Notes 1 and 2)
Emery, crude	25.13	Fabrics (textile), woven—	
Emetine—		Alpaca	53.11
Medicaments	30.03	Cashmere	53.11
Other	29.42	Coarse animal hair (excluding horsehair) ...	53.12
Emulsifiers	34.02	Coated or impregnated	Ch.99
Emulsion paint	32.09	(See Ch. Notes 1 and 2)	
Enamel, glass	70.02	Cotton	Ch.55
Enamels, painters'	32.09	Fine animal hair	53.11
Enamels, vitrifiable	32.08	Flax, linen	54.05
End mills	82.05	Horsehair	53.13
Engineering plans and drawings	49.06	Man-made fibres (continuous)	51.04
Engravings, original	99.02	Man-made fibres (discontinuous)	56.07
Enzymes	29.40		
Epoxide resins	39.01		
Epoxides	29.09		
Erasers, rubber	40.14		
Escalators	84.22		
Esparto	14.05		
Esparto pulp	47.01		

	Chapter or Heading No.		Chapter or Heading No.
F		F	
Fabrics (textile), woven— <i>continued</i>		Feathers, dressed	67.01
Metal thread or metallised yarn	52.02	Feathers, undressed	05.07
Mohair	53.11	Feed-water heaters	84.02
Moquettes	58.04	Felspar, o/t precious stones	25.31
Narrow 58.05 (See Ch.58 Note 3), 58.07, Ch.59 (See Ch. Notes 1 and 2)		Felt and articles of felt... ..	59.02
Noil silk	50.10	Felt-hat making machines	84.39
Paper yarn	57.12	Felt-making and finishing machines	84.39
Pile and chenille—		Felt tipped pens and pencils and parts	98.03
Coated, including narrow, coated	Ch.59	Felts, machinery	59.17
(See Ch. Notes 1 and 2)		Fencing, assembled, iron or steel	73.21
Narrow, not coated	58.05	Fencing wire, iron or steel	73.26
(See Ch.58 Note 3)		Fennel seeds	09.09
Terry, of cotton	55.08	Fents—	
Other	58.04	Cotton	55.09
Silk, other than noil	50.09	Man-made fibres (continuous)	51.04
Vegetable textile fibres—		Man-made fibres (discontinuous)	56.07
Hemp, true... ..	57.09	Wool or fine animal hair	53.11
Jute	57.10	Fermenting vats, with cooling coils, etc.	84.17
Other	57.11	Fermenting vats, without mechanical or cooling equipment	See Vats
Woollen	53.11	Ferro-alloys	73.02
Worsted	53.11	Ferro-cerium	36.07
Fabrics (textile), other—		Fertiliser distributors	84.24
Bonded fibre, and articles thereof	59.03	Fertilisers	Ch.31
Elastic (rubber), not knitted or crocheted... ..	59.13	Fibre pads of coir (for upholstery)	57.04
Embroidery in the piece, strips or in motifs	58.10	Fibre tipped pens and pencils and parts	98.03
Felt, and articles thereof	59.02	Fibre, vulcanised	39.03
Gas mantle	59.14	Fibres—	
Gum, etc., coated	59.13	Cotton	Ch.55
Impregnated or coated with oil	59.09	Glass	70.20
Impregnated or coated with plastic materials	59.08	Man-made, regenerated	Ch.51 and Ch.56
Lace in the piece, strips or in motifs	58.09	Man-made, synthetic	Ch.51 and Ch.56
Machinery, for use in	59.17	Vegetable, brushmaking	14.03
Painted	59.12	Vegetable textile—	
Rubberised	59.11, 60.06	Agave (including sisal), not spun	57.04
Tulle	58.08, 09	Coir, not spun	57.04
Fabrics, other than textile—		Hemp, not spun	57.01, 02, 04
Glass fibre	70.20	Hibiscus cannabinus, not spun	57.03
Reinforcing, iron or steel	73.27	Jute, not spun	57.03
Woven wire—		Other vegetable textile fibres, not spun	57.04
Aluminium... ..	76.13	Field beans	07.05
Copper	74.11	Figs, fresh or dried	08.03
Iron or steel	73.27	Files, dental	90.17
Face powder	33.06	Files, nail	82.13
Factice	40.02	Files, rotary	82.05
Fairground amusements and equipment	97.08	Files (tools)	82.03
Fan belts, rubber (motor vehicle)	40.10	Filing cabinets, base metal	83.04, 94.03
Fancy goods, leather, other than bags, wallets, etc.	42.05	Fillings, painters'	32.12
Fans—		Film—	
Electric	84.11, 85.06	Exposed and developed—	
Hand	67.05	Cinematographic	37.06, 07
Mechanical	84.11	Photographic	37.05
Room-ventilating	85.06	Exposed but not developed	37.04
Farmyard-manure spreaders	84.24	Unexposed, in rolls	37.02
Fasteners, press and snap	98.01	Unexposed, in the flat	37.01
Fasteners, slide	98.02	Film base, cellulose acetate	39.03
Fat—		Film base, polyester	39.01
Animal or vegetable, fish or marine mammal	Ch. 15	Film, plastic	Ch.39
Cocoa	18.04	Filter cloth, cloths and bags	59.17
Pig and poultry, rendered	15.01	Filter presses	84.18
Pig and poultry, unrendered	02.05	Filtering machinery and equipment	84.18
Fats, edible, prepared	15.13	Finishers for asphalt, bitumen, tar and tar- 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

INDEX

	Chapter or Heading No.		Chapter or Heading No.
F		F	
Fire extinguishers	84.21	Float glass	70.06
Fire extinguishing grenades, charged ...	38.17	Floating cranes	89.03
Fire fighting vehicles	87.03	Floating docks	89.03
Fire floats	89.03	Floating structures	89.05
Firearms	Ch.93	Flock, textile	59.01
Fireclay	25.07	Floor coverings, paper-based	48.12
Firelighters	36.08	Floor coverings, plastic	39.02
Fireworks	36.05	Floor coverings prepared on a textile base ...	59.10
First-aid outfits	30.05	Floorpolishers and scrubbers, domestic, electric	85.06
Fish—		Floor polishes and creams	34.05
Bladders and waste	05.05	Flooring, rubber, in the piece	40.08
Dead (inedible) and salted roes	05.15	Flour—	
Fillets	03.01	Arrowroot	11.06
Fresh (live or dead) or chilled	03.01	Fruit, edible	11.04
Frozen	03.01	Gluten... ..	11.09
In airtight containers	16.04	Leguminous vegetable	11.03
Livers	03.01, 02	Malt	11.07
Meal and flour	23.01	Manioc	11.06
Paste	16.04	Of oil seeds and oleaginous fruit	12.02
Prepared or preserved	16.04	Potato	11.05
Roes	03.01, 02, 16.04	Preparations	19.02
Salted, dried or smoked	03.02	Sago	11.06
Shell	03.03, 16.05	Salep	11.06
Solubles	23.07	Wheat and other cereals	11.01
Wet, salted, split	03.02	Wood	44.12
Fish-eaters, of base metal	82.14	Flours and meals (animal foods)	23.01
Fish glues	35.03	Flow meters and controllers (electrical) ...	90.28
Fish-hooks	97.07	Flow meters and controllers (non-electric) ...	90.24, 29
Fishing nets, industrial... ..	59.05	Flower buds	06.03
Fishing tackle	97.07	Flower bulbs	06.01
Fishing vessels	89.01	Flower seed	12.03
Fittings, base metal, for furniture, doors, windows, etc.	83.02	Flowers, artificial	67.02
Fittings, pipe or tube—		Flowers, cut	06.03
Aluminium	76.07	Fluorescent tubular lamps	85.20
Copper	74.08	Fluorides	28.13, 29
Lead	78.05	Fluorine	28.01
Nickel	75.04	Fluorine salts	28.29
Plastic	39.07	Fluorospars, o/t precious stones	25.31
Tin	80.05	Flux, soldering, etc.	38.13
Zinc	79.04	Fly papers	38.11
Flagons, plastic	39.07	Fly-wheels	84.63
Flags, pennants and banners, woven ...	62.05	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	Lead	78.04
Nickel	75.03	Magnesium	77.02
Tin	80.04	Nickel	75.03
Zinc	79.03	Tin	80.04
Flashlight materials	37.08	Zinc	79.03
Flasks, vacuum	98.15	Foliage, artificial	67.02
Flavouring materials	33.04	Foliage, natural and ornamental (not bearing flowers or flower buds)	06.04
Flax—		Fondants (not containing cocoa)	17.04
Fabric, woven (linen)	54.05	Food freezers	84.15
Raw or processed, but not spun	54.01	Food grinders, domestic, non-electric ...	82.08
Seed	12.01	Food manufacture and preparation machinery	84.30
Yarn and thread	54.03, 04	Food mixers, domestic, electric	85.06
Flaxboard	44.18	Food mixers, domestic, non-electric	82.08
Flexible tubing and piping, base metal ...	83.08	Food slicers, domestic, non-electric	82.08
Flint, crude	25.17	Food vending machines, automatic	84.58
Flints, lighter	36.07	Footballs	97.06

	Chapter or Heading No.		Chapter or Heading No.
F		F	
Footwear—		Fulminates	28.44
Canvas	64.02, 03, 04	Funfair games	97.04
Cork soled	64.03	Fungicides	38.11
Industrial	64.01, 02	Fur, artificial	43.04
Leather	64.02	Fur (artificial) clothing... ..	43.04
Parts of	64.05	Fur (naural) clothing (except headgear and footwear)	43.03
Plastics or rubber	64.01, 02	Fur, hatters	53.02
Safety	64.01, 02	Fur hats	65.06
Wood soled	64.03	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	G	
Foundry moulds of sand forming machines... ..	84.56	Gaiters	64.06
Fountain pens and parts	98.03	Gallium	81.04
Fourdrinier wires, copper	74.11	Gall nuts	13.01
Fourdrinier 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	Gauges	90.16, 24, 28
Fruit, edible, including peel and nuts—		Gauze—	
Drained, glacé or crystallised	20.04	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	12.01	Geldings	01.01
Fruit squashes, non-alcoholic, concentrated... ..	21.07	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		
Fuel, solid (coal)	27.01		
Fuel, wood	44.01		

INDEX

	Chapter or Heading No.
G	
Geophysical instruments ...	90.14; 28
Germanium ...	81.04
Germanium and silicon rectifying apparatus ...	85.01
Germination plant, agricultural ...	84.28
Getters ...	38.19
Ghee, natural ...	04.03
Gimped yarn ...	58.07
Gimping machines, textile ...	84.37
Gin ...	22.09
Ginger, drained, glacé or crystallised ...	20.04
Ginger preserved in syrup ...	20.06
Ginger, spices ...	09.10
Gingerbread ...	19.08
Girders, fabricated, iron or steel ...	73.21
Glacé fruit, fruit peel and parts of plants ...	20.04
Glass and glassware ...	Ch.70
Glass bottle-making machines ...	84.57
Glass clears, flexible P.V.C. ...	39.02
Glass envelopes ...	70.11
Glass frit ...	32.08
Glass powder, granules or flakes ...	32.08
Glass wool ...	70.20
Glass-working (in the cold) machinery ...	84.46
Glass-working machines ...	84.57
Glaziers' diamonds, mounted ...	82.04
Glazings, prepared ...	38.12
Gliders ...	88.02
Globes and shades, glass ...	70.14
Gloves ...	See Apparel
Glucose ...	17.02, 05
Glues and size ...	Ch.35
Glutamates ...	29.23
Gluten bread for diabetics ...	19.07
Gluten (Wheat) ...	11.09
Glycerol and glycerol lyes ...	15.11
Glycosides—	
Medicaments ...	30.03
Other ...	29.41
Goat meat ...	02.01
Goat skins (Yemen, Mongolian & Tibetan) ...	
raw ...	43.01
Goats ...	01.04
Gold and goldsmiths' wares ...	Ch.71
Gold coin ...	72.01
Gold ore ...	26.01
Golf balls, clubs and requisites ...	97.06
Gomuti (gomuti) fibre ...	14.03
Gongs, non-electric, base metal ...	83.11
Gouges ...	82.04
Grain cleaning machines ...	84.25
Gramophone records ...	92.12
Gramophones, and parts and accessories ...	92.11, 13
Granite, crude ...	25.16
Granite, worked, and articles thereof ...	68.01, 02
Grape juice ...	20.07
Grape marc ...	23.06
Grape must ...	20.07, 22.04, 05
Grapes ...	See Fruit, edible
Graphic recording instruments, electrical ...	90.28, 29
Graphite, artificial ...	38.01
Graphite, natural ...	25.04
Grapnels, iron or steel ...	73.30
Grass mowers ...	84.25
Grass seed ...	12.03
Grasses for ornamental purposes ...	06.04
Gravel ...	25.17

	Chapter or Heading No.
G	
Grease guns, hand-powered ...	82.04
Grease paint ...	33.06
Grease, wool ...	15.05; 08, 12
Greaves ...	23.01
Greeting cards ...	49.09
Grenades (munitions) ...	93.07
Greyhounds ...	01.06
Grill, iron or steel, wire ...	73.27
Grinding machines, metal working ...	84.45
Grinding machines, mineral ...	84.56
Grinding wheels, mounted on frameworks ...	
(hand or pedal-operated) ...	82.04
Grindstones and grinding wheels, unmounted ...	68.04
Ground flying trainers ...	88.05
Groundnut cake and meal ...	23.04
Groundnut oil ...	15.07; 08, 12
Groundnuts ...	12.01
Groundnuts, roasted or salted ...	20.06
Guano ...	31.01
Guar seed flour and gum ...	13.03
Guavas, fresh or dried ...	08.01
Guided weapons' launchers ...	93.03
Guided weapons and missiles ...	93.07
Guinea, fowl, prepared or preserved ...	16.02
Guinea fowls, dead ...	02.02
Guinea fowls, live ...	01.05
Guinea maize ...	10.07
Gum inhibitors ...	38.14
Gum-resins (natural) ...	13.02
Gumati (gomuti) fibre ...	14.03
Gums, confectionery (not containing cocoa) ...	17.04
Gums, natural, moulded or carved ...	95.08
Gums, natural, other ...	13.02
Gun powder ...	36.01
Gunstock blocks, wood ...	93.06
Guns—	
Air ...	93.05
Artillery ...	93.03
Howitzers ...	93.03
Humane killers ...	93.04
Line throwing ...	93.04
Machine ...	93.03
Parts ...	93.06
Quick firing ...	93.03
Sporting ...	93.04
Spray ...	84.21
Spring ...	93.05
Gut, articles of ...	42.06
Gut, silk worm ...	50.08
Guts, animal ...	05.04
Gutta-percha ...	40.01
Gutters—	
Ceramic ...	69.06
Plastic ...	39.07
Zinc ...	79.05
Gymnastic appliances, etc. ...	97.06
Gypsum ...	25.20
H	
Hacksaw blades ...	82.02
Hacksaw frames ...	82.02
Haddock ...	03.01
Hafnium ...	81.04

	Chapter or Heading No.		Chapter or Heading No.
H		H	
Hair, animal—		Hatchets	82.01
Badger, hog and pig	05.02	Hats	Ch.65
Bovine and horse	05.03	Hatters fur	53.02
Prepared for wigs	67.03	Hay	12.10
Other (including sheep's or lambs' wool)—		Hay knives	82.01
Carded or combed	53.05	Hay or grass mowers	84.25
Fabrics, woven	53.11, 12, 13	Hay rakes	84.25
Noils	53.03	Hay tedders	84.25
Not carded or combed, wool	53.01	Haymaking machinery	84.25
Not carded or combed, other than wool	53.02	Hazel nuts (filberts), fresh or dried	08.05
Tops	53.05	Head-bands (Parts of hats)	65.07
Waste	53.03, 04	Headgear	Ch.65
Yarn	53.06, 07, 08, 09, 10	Healds and heald lifters, textile	84.38
Hair, other—		Heat exchangers	84.17
Brushes	96.02	Heat meters	90.24, 28, 29
Clippers, electric	85.07	Heaters, air, non-electric, iron or steel	73.37
Curlers, electric	85.12	Heating apparatus, electric—	
Dryers, electric	85.12	Domestic	85.12
Human, unworked	05.01	For motor vehicles	85.12
Human, worked	67.03	Industrial and laboratory	85.11
Nets, of human hair	67.04	Heating elements (resistors), electric	85.12
Nets, of textile fabric	65.05	Heifers	01.02
Slides	98.12	Hemp—	
Vegetable	14.02	Fabrics, woven	57.09, 11
Hair preparations	33.06	Fibres, not spun	57.01, 02, 04
Hairpins, iron or steel	73.34	Waste and tow	57.01, 02
Hake	03.01	Yarn	57.05, 07
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
Harps	92.01	Copper	74.18
Harpsichords	92.01	Iron or steel	73.38
Harrows, 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
		Hops	12.06
		Hormones, medicaments	30.03
		Hormones, other	29.39

INDEX

	Chapter or Heading No.		Chapter or Heading No.
H		I	
Horn-cores	05.08	Imine function compounds	29.26
Horn, worked	95.05	Imitation jewellery	71.16
Horns, animal	05.09	Imitation pearls, glass	70.19
Horse beans	07.05	Imitation precious and semi-precious stones, glass	70.19
Horse chestnuts	23.06	Immersion heaters, electric	85.12
Horsehair	05.03	Incubators, poultry	84.28
Horsehair, woven fabric	53.13	Indigo, natural	32.05
Horsemeat—		Indium	81.04
Fresh, chilled, frozen	02.01	Induction and dielectric heating and cooking apparatus, electric	85.11, 12
Salted, in brine, dried or smoked	02.06	Inductors, calibrated	85.01
Horse-radish See Vegetables, edible		Industrial footwear	64.01, 02
Horses	01.01	Industrial paint	32.09
Horticultural hand tools	82.01	Industrial wares, ceramic	Ch.69
Horticultural machines	84.25	Inflatable craft	89.01
Hosepiping, rubber	40.09	Infra-red lamps	85.20
Hosepiping, textile	59.15	Infusorial earths	25.12, 32
Hosiery machines	84.37	Ingot moulds	84.43
Hospital furniture (excluding beds without mechanical fittings)	94.02	Ingots, aluminium	76.01
Hospital sheeting, rubber	40.08	Ingots, iron and steel	73.06, 15
Hot air distributors, non-electric, iron or steel	73.37	Inhibitors, gum	38.14
Hot water bottles, rubber	40.12	Inhibitors, oxidation	38.14
House shoes	64.01, 02	Ink pads	98.08
Household brooms and brushes	96.02	Inks	32.13
Household utensils, wood	44.24	Inlaid wood	44.15
Housings, bearing	84.63	Inner tubes, rubber	40.11
Hovercraft See Air cushion vehicles		Insecticides	38.11
Howitzers	93.03	Insertion sheeting, rubber	40.08
Humane killers (guns)	93.04	Instrument panel clocks	91.03
Husks, cereal	12.09	Instruments and apparatus—	
Hydraulic engines and motors	84.07	Calculating	90.16
Hydraulic machinery—		Drawing	90.16
Mine roof supports	84.59	Echo sounding and ultrasonic sounding or detection	90.28
Other	84.59	For automatically controlling temperature—	
Hydrazine	28.28	Electrical	90.28, 29
Hydrazine, organic derivatives	29.29	Non-electric	90.24, 29
Hydrides	28.57	For measuring, checking or automatically controlling the flow, depth, pressure etc., of liquids or gases—	
Hydrocarbon oil	27.06–27.16	Electrical	90.28, 29
Hydrocarbons	29.01	Non-electric	90.24, 29
Hydrocarbons, halogenated derivatives of	29.02	For measuring or checking quantities of heat, light or sound	90.25, 28
Hydrocarbons, sulphonated, nitrated or nitro- sated derivatives of	29.03	For measuring or checking viscosity, poro- sity, expansion, surface tension and the like	90.25, 28
Hydrogen	28.04	For measuring or checking, other	90.16
Hydrogen peroxide	28.54	For measuring or counting frequency	90.28, 29
Hydrographic instruments	90.14	For physical or chemical analysis	90.25, 28
Hydrological instruments	90.14, 28	Geophysical	90.14, 28
Hydrometers	90.23, 29	Hydrographic	90.14
Hydrosulphite	28.36	Hydrological	90.14, 28
Hydroxylamine	28.28	Levels, bubble	90.16
Hydroxylamine, organic derivatives	29.29	Mathematical	90.16
Hygrometers	90.23, 28, 29	Measuring tapes	90.16
Hypobromites	28.33	Medical, surgical, dental, veterinary, and dissecting	90.17
Hypophosphites	28.40	Meteorological	90.14, 28
I		Micrometers	90.16
Ice-cream	21.07	Navigational (electrical)	90.28
Ice-cream, containing cocoa	18.06	Navigational (non-electric)	90.14
Ice-cream conservators	84.15	Rules—	
Igniters	36.04	Carpenters' folding	90.16
Ignition equipment, electric, for internal com- bustion engines	85.08	Metal	90.16
Illipe nuts	12.01		
Ilmenite	26.01		
Image projectors	90.09		

I

Iron and steel— <i>continued</i>				
Rails, railway...	...	...	...	73.16
Railway and tramway track materials	...	...	...	73.16
Reinforcing (including deformed) bars	...	...	...	73.10
Rods	...	...	...	73.10, 15*
Shapes and sections	...	...	...	73.11, 15*
Sheet piling	...	...	...	73.11, 15*
Sheets	...	...	...	73.13, 15*
Shot	...	...	...	73.04
Slabs and sheet bars	...	...	...	73.07, 15*
Sleepers	...	...	...	73.16
Soleplates	...	...	...	73.16
Spiegeleisen	...	...	...	73.01
Sponge iron or steel	...	...	...	73.05
Strip	...	...	...	73.12, 15*
Terneplate	...	...	...	73.13
Tinplate	...	...	...	73.13
Tube fittings	...	...	...	73.20
Tubes, cast iron	...	...	...	73.17
Tubes, other (including electric conduit)	...	...	...	73.18
Universal beams	...	...	...	73.11
Universal plates	...	...	...	73.09, 15*
Waste and scrap	...	...	...	73.03
Wire pellets	...	...	...	73.04
Wire rod	...	...	...	73.10, 15*
Wire, single, not insulated	...	...	...	73.14, 15
Ironing machines, laundry	...	...	...	84.40
Isinglass	...	...	...	35.03
Isotypes	...	...	...	28.50, 51
Istle fibre	...	...	...	14.03
Ivory black	...	...	...	38.02
Ivory, unworked	...	...	...	05.10
Ivory, worked	...	...	...	95.03

J

Jackets, clothing, textile	...	...	60.05	61.01	02
Jacks, lifting	...	...	...	...	84.22
Jaconet, rubber sheeting	...	...	...	...	40.08
Jacquards, textile	...	...	...	...	84.38
Jaguar skins, raw	...	...	...	...	43.01
Jam	...	...	...	...	20.05
Jars, glass	...	...	...	...	70.10
Jars, plastic	...	...	...	...	39.07
Jeans, clothing	...	...	60.05	61.01	02
Jellies, confectionery	...	...	...	...	17.04
Jelly, fruit	...	...	...	...	20.05
Jelly, table	...	...	...	...	21.07
Jerusalem artichokes, fresh or dried	...	...	...	...	07.06
Jet, crude	...	...	...	...	25.25
Jet engines, aircraft	...	...	...	...	84.08
Jet, worked	...	...	...	...	95.07
Jewellery	...	...	...	...	Ch.71
Jigsaw blades	...	...	...	...	82.02
Joists, fabricated, iron or steel	...	...	...	...	73.21
Journals	...	...	...	...	49.02
Juice extractors, domestic, non-electric	...	...	...	...	82.08
Juice, fruit or vegetable	...	...	...	...	20.07
Juice, tomato (dry weight content 7% or more)	...	...	...	...	20.02
Jumpers	...	...	60.05	61.02	02
Junction boxes, electrical	...	...	...	...	85.19
Juniper seeds	...	...	...	...	09.09

*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.
J		L	
Jute—		Lactose	17.02.05
Fabrics, woven	57.10	Ladles, kitchen	82.14
Fibres, not spun	57.03, 04	Ladles, metal foundry	84.43
Waste and tow	57.03	Lake white fish	03.01
Yarn	57.06	Lamb (meat)—	
		Fresh, chilled, frozen	02.01
		Prepared or preserved	16.02
		Salted, in brine, dried or smoked	02.06
		Lamb furskins, raw	43.01
		Lambs	01.04
		Laminated glass	70.08
		Laminates, copper clad	74.05
		Laminates, plastic	39.01
		Laminboard	44.15
		Lamp glasses	70.14
		Lamp-holders	85.19
		Lamps—	
		Arc	85.20
		Discharge	85.20
		Electric, filament	85.20
		Portable, electric	85.10
		Standard or table, wood	44.27
		Other, of base metal	84.01
		Lancashire type boilers	89.05
		Landing stages	15.05, 08, 12
		Lanolin	84.45
		Lapping machines	15.01
		Lard	15.13
		Lard, imitation	90.13
		Lasers	44.25
		Lasts, boot and shoe, wood	40.06
		Latex—	
		Compounds	40.08
		Foam sheet	40.01
		Natural rubber	40.02
		Synthetic	82.05
		Lathe tools	84.45
		Lathes (turning machines)	84.40
		Laundry blue	32.09
		Laundry machine clothing	59.17
		Lawn mowers	84.25
		Lawn rollers	84.24
		Lawn (mesh), woven wire, iron or steel	73.27
		Lead	Ch.78
		Lead, bullion, waste and scrap	78.01
		Lead ores and concentrates	26.01
		Lead shot for ammunition	93.07
		Leads, pencil	98.05
		Leaflets, pamphlets etc., printed	49.01
		Leather and leather manufactures—	
		Bags, handbags, pochettes	42.02
		Balls	97.06
		Belting, machinery	42.04
		Bovine leather, dressed and undressed	41.02
		Box calf leather, dressed and undressed	41.02
		Chamois-dressed leather	41.06
		Clothing and accessories	42.03
		Composition leather	41.10
		Dust, leather	41.09
		Equine leather, dressed and undressed	41.02
		Fancy goods	42.05
		Flour, leather... ..	41.09
		Footwear	64.02
		Glacé kid leather	41.04
		Goat and kid skin leather	41.04
K			
Kainite	31.04		
Kale forage	12.10		
Kaolin	25.07		
Kapok	14.02		
Keene's cement	25.20		
Kelp	26.04		
Kenaf, not spun	57.03		
Kephir	04.01, 04.02		
Kernels fruit	12.08		
Kerosene	27.10		
Ketone acids	29.16		
Ketone-function compounds	29.13		
Kettles, electric	85.12		
Kettles, aluminium (non-electric)	76.15		
Kettles, copper (non-electric)	74.18		
Keys and key blanks, base metal	83.01		
Kholrabi seeds	12.03		
Kid skins (Yemen, Mongolian and Tibetan)			
raw	43.01		
Kieselguhr (not activated)	25.12		
Kitchen tools (non-mechanical)	82.04		
Kitchen utensils, plastic	39.07		
Kitchen ware, ceramic	69.11, 12		
Kites	88.02		
Klystrons	85.21		
Knife blades	82.10		
Knife sharpeners (non-mechanical)	82.04		
Knitting machines	84.37		
Knitting needles—			
Of aluminium	76.16		
Of iron or steel	73.33		
Of plastics	39.07		
Knives—			
Butter	82.14		
Drawing	82.04		
For machines or mechanical appliances	82.06		
Kitchen	82.09		
Paper	82.13		
With folding blades	82.09		
Other	82.09		
Knots prepared, for broom and brush making	96.03		
Kyanite	25.07		
L			
Labels, woven textile, not embroidered	58.06		
Laboratory glassware	70.17		
Laboratory instruments See Instruments and apparatus			
Laboratory wares, ceramic	Ch.69		
Lace in the piece, strips or in motifs	58.09		
Lace making machines	84.37		
Lacquers	32.09		
Lacrosse requisites, except clothing	97.06		
Lacs	13.02		
Lactic casein	35.01		
Lactophosphates	29.19		

Chapter or
Heading No.

Chapter or
Heading No.

L

Leather and leather manufactures—continued

Harness and saddlery	42.01
Imitation patent leather	41.08
Metallised leather	41.08
Parchment-dressed leather	41.07
Patent leather	41.08
Pigskin leather	41.05
Powder, leather	41.09
Reptile leather	41.05
Sheep and lamb skin leather	41.03
Suede kid	41.04
Textile hide leather	41.02
Travel goods	42.02
Upholstery hide leather	41.02
Waste leather	41.09
Willow calf leather, dressed and undressed	41.02
Leather polishes and creams	34.05
Leather tanning and preparing machinery	84.42
Lecithins	29.24
Lees, wine	23.05
Leggings	64.06
Lenses, optical	90.01, 02
Lentils, dried	07.05
Leopard skins, raw	43.01
Letter clips, base metal	83.05
Letter-plates, complete and letters, base metal	83.14
Letter racks and trays, of metal	83.04
Lettuce and endive, fresh or dried	07.01
Leucite	25.31
Lichens for ornamental purposes	06.04
Life rafts (inflatable)	89.05
Lifeboats	89.01
Lifters, root	84.25
Lifts	84.22
Light vessels	89.03
Lighters, mechanical, electrical and chemical	98.10
Lighting equipment, electric, for cycles or motor vehicles	85.09
Lighting fittings of base metal	83.07
Lightning arrestors	85.19
Lignite	27.02
Lignite wax	27.13
Limbs, artificial	90.19
Lime, hydraulic	25.22
Lime, slaked	25.22
Limestone flux	25.21
Line apparatus (telegraphic and telephonic)	85.13
Linen fabrics, woven	54.05
Linen thread	54.03, 04
Linoleum	59.10
Linoleum making machinery	84.40
Linseed	12.01
Linseed cake and meal	23.04
Linseed oil	15.07, 08, 12
Lints for medical or surgical purposes	30.04
Lipstick	33.06
Liqueurs	22.09
Liquid chillers, packaged	84.15
Liquid elevators	84.10
Liquid supply or production meters	90.26, 29
Liquorice—	
Root	12.07
Extract	13.03
Lists, trade (printed matter)	49.11
Litchis	See Fruit, edible
Lithographs, original	99.02
Lithophone	32.07

L

Liver extracts (medicinal)	30.01
Liver, poultry	02.03
Loaders	84.22
Lobsters	03.03, 16.05
Lockers (furniture)	94.03
Locks, base metal	83.01
Locomotive boilers	84.01
Locomotives, rail	86.01, 02, 03
Locust bean flour and gum	13.03
Locust beans, whole, kibbled or ground	12.08
Logs	44.03
Loofah articles	46.03
Looms, weaving	84.37
Lorries for the transport of goods or materials	See Motor vehicles
Lorries, special purpose	87.03
Loose-leaf binder fittings, base metal	83.05
Loudspeakers	85.14
Lozenges confectionery	17.04
Lubricants, prepared	27.10, 34.03
Lubricating oils, greases and compounds	27.10
Lucerne meal	12.10
Lucerne seed	12.03
Luminophores, inorganic	32.07
Luminophores, organic	32.05
Lupines	12.10
Lupulin	12.06

M

Macadam and tarred macadam	25.17
Macaroni	19.03
Macaroni, cooked	21.07
Mace	09.08
Macerating vessels, incorporating thermal equipment	84.17
Machine tools	See Machines and machinery
Machinery bands, belts and belting	See Belts and belting
Machinery brushes	96.02
Machines and machinery—	
Agricultural	84.24—84.28
Air conditioning, self contained	84.12
Amusement	97.04
Automatic data processing machines (including systems) and units thereof—	
Machines, systems and units thereof	84.53
Parts	84.55
Automatic vending	84.58
Auxiliary boiler plant	84.02
Bag and envelope making	84.33
Bakery and biscuit	84.30
Battery-making	84.59
Bearing housings	84.63
Bearings—	
Ball, roller or needle roller	84.62
Plain shaft (not of carbon or graphite)	84.63
Bee-keeping	84.28
Boilers, steam and other vapour generating	84.01
Bookbinding and booksewing	84.32
Boot and shoe (leather) making and repairing	84.42
Bread grain milling	84.29
Brewery	84.30
Brick presses	84.56
Burners, furnace, non-electric	84.13
Cable-making	84.59

INDEX

	Chapter or Heading No.
M	
Machines and machinery— <i>continued</i>	
Calendering	84.16
Cardboard box and carton making	84.33
Carpet sweepers and shampooing devices, non-electric	84.59
Case packing and cartoning machines	84.19
Cement block-making	84.56
Centrifuges	84.18
Ceramic-making	84.56
China clay working	84.56
Chocolate making	84.30
Chucks	84.48
Cigar and cigarette-making	84.59
Clutches and clutch-brake assemblies	84.63
Coal cutters	84.23
Coilers, strip, of a kind used in rolling mills	84.59
Compressors, air or gas	84.11
Concrete-mixing	84.56
Confectionery	84.30
Container cleaning, capping, closing, drying, sealing, filling or labelling	84.19
Couplings, shaft	84.63
Cranks and crankshafts	84.63
Crushing, mineral	84.56
Dairy	84.26
Dish washing	84.19
Distributors for asphalt, bitumen, tar and tarmacadam	84.59
Earth-moving, excavating, etc.	84.23
Electric lamp-making	84.57
Engines and motors—	
Hydraulic	84.07
Internal combustion, piston	84.06
Other	84.08
Fans, electric	84.11, 85.06
Fans, mechanical	84.11
Filtering	84.18
Finishers for asphalt, bitumen, tar and tarmacadam	84.59
Fly-wheels	84.63
Food manufacture and preparation	84.30
Foundry moulds of sand forming machines	84.56
Fruit crushing	84.27
Furnace burners, non-electric	84.13
Furnaces, industrial and laboratory, non- electric	84.14
Gas generators	84.03
Gaskets, composite or set	84.64
Gears and gearing (including gear boxes)	84.63
Glass bottle-making and glass-working	84.57
Grinding machines, mineral	84.56
Hand tools, pneumatic or non-electric	84.49
Handling, rolling mill (metal working)	84.22
Heat exchangers	84.17
Hide and skin working	84.42
Horticultural	84.24–84.28
Hydraulic	84.59
Laundering and dry cleaning	84.40
Leather preparation	84.42
Machine-tools—	
Interchangeable tools for	82.05
Metal working	84.45
Stone, ceramic, concrete, etc. working	84.46
Wood, cork, bone, ebonite, etc. working	84.47
Parts and accessories for	84.48

	Chapter or Heading No.
M	
Machines and machinery— <i>continued</i>	
Metal-working—	
Foundry machinery	84.43
Machine-tools	84.45
Rolling mills and rolls therefor	84.44
Mining	84.22, 23
Mixing machines, mineral	84.56
Moulding boxes for metal foundry	84.60
Newspaper and magazine printing	84.35
Office machinery—	
Dictating	92.11
Machines	84.51–84.54
Parts	84.55
Ovens, industrial and laboratory, non- electric	84.14
Paddle mixers, for asphalt, bitumen, tar and tarmacadam	84.59
Paper making and pulp mill	84.31
Pile-driving machinery	84.23
Pile extractors, single purpose	84.22
Plastics processing	84.59
Pottery-making	84.56
Poultry keeping	84.28
Presses, tableting and pelleting	84.59
Printing	84.34, 35
Process pressure vessels, incorporating thermal equipment	84.17
Pulleys, power transmission, and pulley blocks	84.63
Pulverising, mineral	84.56
Pumps, air	84.11
Pumps, liquid	84.10
Purification	84.18
Reactors, nuclear	84.59
Refrigerators and refrigeration equipment	84.15
Road rollers	84.09
Rope-making	84.59
Rubber-working	84.59
Sand and steam blasting	84.21
Sanitary ware-making	84.56
Screening and separating, mineral	84.56
Slaughterhouse and meat processing	84.30
Soap and edible fat machinery	84.59
Sorting machines, mineral	84.56
Sound recording or reproducing	92.11
Spin dryers	84.18
Spraying	84.21
Steam engines with self-contained boilers	84.04
Steam engines without self-contained boilers	84.05
Steering gear, ships'	84.59
Sterilising	84.17
Sugar confectionery machinery	84.30
Sugar making and refining	84.30
Taps, cocks and valves	84.61
Tea	84.59
Testing of hardness, etc. of metal, wood and other industrial materials—	
By electrical means	90.28
By mechanical means	90.22
Textile	84.36–84.41
Tile-making machinery	84.56
Tobacco	84.59
Transmission shafts	84.63
Trimming and cutting (paper or paper- board)	84.33
Tumbler dryers	84.40

	Chapter or Heading No.
M	
Machines and machinery— <i>continued</i>	
Typesetting	84.34
Tyre-making	84.59
Tyre moulds	84.60
Vacuum pumps (exhausters)	84.11
Valve making machinery	84.57
Vending, automatic	84.58
Warp tying, drawing and sizing	84.37
Washing machine, mineral	84.56
Weighing	84.20
Welding, brazing and cutting appliances, gas	
operated	84.50
Welding, electric	85.11
Well-drilling	84.23
Wire-winding	84.59
Machining centres	84.45
Mackerel—	
Fresh, chilled or frozen	Ch.03
Prepared or preserved	16.04
Madagascar fibre	14.03
Magnesium	Ch.77
Magnesium carbonate, natural (magnesite)	25.19
Magnetos, ignition	85.08
Magnetrons	85.21
Magnets-electric	85.02
Magnets-permanent	85.02
Maize	10.05, 11.01, 02
Maize—	
Frozen, corn on cob	21.07
Frozen, corn kernel	21.07
Malt	11.07
Malt drying plant	84.17
Malt extract	19.01
Malt preparations	19.02
Manchons, hat, felt	65.01
Manganates and permanganates	28.47
Manganese	81.04
Manganese ores and concentrates	26.01
Mango chutney	20.01
Mangoes, fresh or dried	08.01
Mangosteens, fresh or dried	08.01
Manhole covers, iron or steel	73.40
Manicure preparations	33.06
Manicure sets	82.13
Manioc, flour and meal	11.06
Manioc, fresh or dried	07.06
Manioc, prepared foodstuff	19.04
Man-made fibre extrusion machines	84.36
Man-made fibres—	
Continuous	Ch.51
Discontinuous	Ch.56
Regenerated	Ch.51 and Ch.56
Synthetic	Ch.51 and Ch.56
Man-made fibres, continuous—	
Monofil, strip and imitation catgut	51.02
Woven fabrics	51.04
Yarn, not put up for retail sale	51.01
Yarn, put up for retail sale	51.03
Man-made fibres (discontinuous)—	
Continuous filament tow for the manufac- ture of	56.02
Staple fibre	56.01
Tops	56.04
Waste, not carded or combed	56.03
Woven fabrics	56.07
Yarn, not put up for retail sale	56.05
Yarn, put up for retail sale	56.06

	Chapter or Heading No.
M	
Mantles, gas	59.14
Manure spreaders	84.24
Manuscripts—	
Collectors' pieces or antiques	99.01, 05, 06
Other	49.06
Maps	49.05
Marble—	
Chippings	25.17
Crude	25.15
Worked, and articles thereof	68.02
Mares	01.01
Margarine	15.13
Marine paints	32.09
Marine propulsion engines	84.06
Marine turbines, steam	84.05
Marmalades	20.05
Marquetry, wood	44.15
Mashing vats, incorporating thermal equip- ment	84.17
Mashing vats (with agitators but no heating equipment)	84.30
Masonry drills	82.05
Master alloys, copper	74.02
Masterbatch, synthetic rubber	40.05
Mastics, stopping and sealing	32.12
Match splints	44.11
Matches (excluding Bengal matches)	36.06
Matchets	82.01
Maté	09.03
Maté, extracts, essences and concentrates	21.02
Mathematical instruments	90.16
Matrices, for record production	92.12
Mats and matting—	
Of plaiting materials	46.02, 03
Of rubber, other than for motor vehicles	40.08, 14
Other	58.02
Matte, copper	74.01
Matte, nickel	75.01
Mattocks (tools)	82.01
Mattress hooks, iron or steel	73.40
Mattress supports	94.04
Mattresses (bedding, excluding airbeds)	94.04
Matzos	19.07
Mayonnaise	21.04
Meal—	
Arrowroot	11.06
Bone	05.08
Cereal	11.02
Cotton seed	23.04
Fish	23.01
Groundnut	23.04
Herring	23.01
Manioc	11.06
Meat	23.01
Of oil seeds and oleaginous fruit	12.02
Potato	11.05
Rape seed	23.04
Rice	23.02
Sago	11.06
Salep	11.06
Soya bean	23.04
Sunflower	23.04
Measuring or checking instruments	See Instruments and apparatus
Meat—	
Extracts and juices	16.03
Fresh, chilled, frozen	02.01, 04

INDEX

	Chapter or Heading No.		Chapter or Heading No.
M		M	
Meat— <i>continued</i>		Microtomes ...	90.25
Meal ...	23.01	Micro-wave test equipment ...	90.28, 29
Pastes ...	16.02	Micro-wave tubes ...	85.21
Pies ...	16.02	Middlings ...	23.02
Preparations ...	16.02	Mileometers ...	90.27, 29
Salted, in brine, dried or smoked ...	02.06	Milk churns, aluminium ...	76.10
Mechanical lighter—		Milk churns, iron or steel ...	73.23
Flints ...	36.07	Milk, fresh ...	04.01
Fuel ...	36.08	Milk, other than fresh ...	04.02
Mechanical lighters ...	98.10	Milking machines ...	84.26
Mechano-therapy appliances ...	90.18	Milkweed ...	14.02
Medical furniture (excluding beds without mechanical fittings) ...	94.02	Mill-nep ...	59.01
Medical instruments and appliances ...	90.17	Milletts ...	10.07
Medicaments ...	30.03	Milling cutters ...	82.05
Medicated soap ...	34.01	Milling machinery for bread grain ...	84.29
Meerscham, crude ...	25.25	Milling machines, metal working ...	84.45
Meerscham, worked ...	95.07	Millstones ...	68.04
Melons ...	See Fruit, edible	Milo ...	10.07
Menageries, travelling ...	97.08	Mincers, food, domestic, non-electric ...	82.08
Menthol ...	29.05	Mine roof supports, hydraulic ...	84.59
Mercury ...	28.05	Mineral products, crude ...	Ch.25
Mercury arc rectifiers and rectifying apparatus ...	85.01, 21	Mineral wax ...	27.13
Mercury vapour and sodium vapour lamps ...	85.20	Mineral wool ...	68.07
Mesh, wire, iron or steel ...	73.27	Minerals, activated ...	38.03
Mesh, woven wire, aluminium ...	76.13	Mines (munitions) ...	93.07
Mesh, woven wire, copper ...	74.11	Mining machinery ...	84.22, 23
Meslin ...	10.01, 11.01, 02	Mink furskins, tanned or dressed ...	43.02
Mesta, not spun ...	57.03	Mink skins, raw ...	43.01
Metal, expanded—		Mirabelles ...	See Fruit, edible
Aluminium ...	76.14	Mirrors, base metal, not optically worked ...	83.12
Copper ...	74.12	Mirrors, glass ...	70.09
Iron or steel ...	73.28	Mirrors, optical elements ...	90.01, 02
Metal polishes ...	34.05	Missiles (guided weapons) ...	93.07
Metal stearates ...	29.14, 38.19	Mixing machines, mineral ...	84.56
Metal tank mercury arc rectifiers ...	85.01	Modelling pastes ...	34.07
Metal thread, woven fabrics of ...	52.02	Modelling pastes, moulded or carved ...	95.08
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 & peroxy salts of inorganic acids ...	28.29, 48	Monocarboxylic acids ...	29.14
Metalliferous ores and concentrates ...	26.01	Monofil, plastic ...	Ch.39
Metallised textile yarn ...	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

INDEX

	Chapter or Heading No.		Chapter or Heading No.
M		N	
Moulding boxes for metal foundry	84.60	Net-making machines, textile	84.37
Moulding powders (plastics)	Ch.39	Nets and netting, textile	59.05
Mouldings, wood	44.19	Nets, fish landing	97.07
Moulds for metallic carbides, glass, rubber, plastics, etc.	84.60	Nets, hair, of human hair	67.04
Moulds (tools)	82.05	Nets, hair, of textile fabric	65.05
Moulds, tyre	84.60	Netting, wire, aluminium	76.13
Mouth organs	92.04	Netting, wire, copper	74.11
Mouth washes	33.06	Netting, wire, iron or steel	73.27
Mowers, hay or grass	84.25	Newspaper and magazine printing machinery ...	84.35
Mucilages, natural	13.03	Newspapers	49.02
Mucilages, other	35.06	Nibs, pen	98.04
Mules	01.01	Nickel, including alloys	Ch.75
Mullite	25.07	Nickel ores and concentrates	26.01
Munitions	Ch.93	Nickel waste and scrap	75.01
Mushroom spawn	06.02	Night lights	34.06
Mushrooms	See Vegetables, edible	Nightwear	60.04, 61.03, 04
Music cases	42.02	Niobium (Columbium)	81.04
Music, printed	49.04	Nippers	82.03
Musical boxes	92.08	Nipples, extruding, textile	84.38
Musical instruments, and parts and accessories	Ch.92	Nitrates—	
Musical instruments, electro-magnetic, electro-static or electronic	92.07	Fertilisers	31.02
Musk	05.14	Other	28.39
Mussels	03.03	Nitric and nitrous esters	29.18
Must, grape	20.07, 22.04, 05	Nitrides	28.57
Mustard—		Nitrile-function compounds	29.27
Flour	15.07, 08, 12	Nitrites	28.39
Prepared	12.01	Nitrocellulose	39.03
Mutton—		Nitrogen	28.04
Corned	16.02	Nitrogen-function compounds	29.22–29.30
Fresh, chilled, frozen	02.01	Noil silk fabrics, woven	50.10
Prepared or preserved	16.02	Noils, wool or other animal hair	53.03
Salted, in brine, dried or smoked	02.06	Non-alcoholic beverages ready for consump- tion	22.02
Myrobalans	13.01	Non-alcoholic concentrated cordials and fruit squashes	21.07
Myrobalans extract	32.01	Non-refractory surfacing preparations	32.12
N		Norway lobsters (Dublin Bay prawns)	03.03, 16.05
Nail files	82.13	Nozzles, sand blast	84.21
Nail pullers	82.04	Nuclear radiation detecting and measuring 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 metal	83.14
Narrow fabrics—		Numbering stamps, hand-operated	98.07
Knitted	60.01, 60.06, Ch.59 (See Ch. Notes 1 and 2)	Numerical control units, electronic	90.28, 29
Woven	58.05 (See Ch.58 Note 3), 58.07, Ch.59 (See Ch. Notes 1 and 2)	Nutmeg	09.08
Narrowing points, textile	84.38	Nuts, copper	74.15
Naphthalene, crude	27.07	Nuts, edible (excluding oil nuts)	See Fruit, edible
Navigational aids, radio	85.15	Nuts, iron or steel	73.32
Navigational instruments (electrical)	90.28	Nuts, oleaginous	12.01
Navigational instruments (non-electric)	90.14	Nuts, roasted or salted... ..	20.06
Neat's foot oil	15.06	O	
Neckties, textile	60.05, 61.07	Oatcakes	19.08
Nectarines	See Fruit, edible	Oats	10.04, 11.01, 02
Needle roller bearings	84.62	Ocelot skins, raw	43.01
Needles—		Octopus	03.03
Bearded, textile machinery	84.38	Offals, edible, meat—	
Gramophone	92.13	Fresh, chilled, frozen	02.01, 04
Hand sewing and knitting, of iron or steel ...	73.33	Salted, in brine, dried or smoked	02.06
Hosiery, machinery	84.38	Offals, edible, poultry (other than liver)	02.02
Sewing machine	84.41		
Nepheline and nepheline syenite	25.31		
Netballs	97.06		

INDEX

	Chapter or Heading No.
O	
Offals, for the manufacture of pharmaceutical products ...	02.01
Office equipment and furniture (excluding chairs), of metal ...	83.04, 94.03
Office machinery—	
Machines ...	84.51–84.54
Parts ...	84.55
Oil—	
Acetone ...	38.09
Acid ...	15.10
Additives, prepared ...	38.14
Animal or vegetable, fish or marine mammal ...	Ch.15
Cocoa ...	18.04
Essential ...	33.01
Foots and dregs ...	15.17
Fusel ...	38.19
Hydrocarbon ...	27.06–27.16
Pine ...	38.07
Rosin ...	38.08
Tall ...	38.05
Wood tar ...	38.09
Oil burners, industrial ...	84.13
Oil cans ...	82.04
Oil-seed cake ...	23.04
Oil seeds, nuts and kernels ...	12.01
Oilcloth ...	59.09
Oilstones ...	68.05
Oiticica oil ...	15.07
Oleaginous nuts, seeds and fruit ...	12.01
Olein(e) (crude oleic acid) ...	15.10
Oleo-oil and oleostearin ...	15.03
Oleum ...	28.08
Olive Oil ...	15.07
Olives ...	See Vegetables, edible
Onions ...	See Vegetables, edible
Opacifiers, prepared ...	32.08
Open-ended spanners ...	82.03
Operating tables ...	94.02
Ophthalmic instruments ...	90.17
Opium, crude ...	13.03
Optical appliances, and instruments ...	90.05, 06, 11, 12, 13
Optical elements of glass (unworked) ...	70.14, 18
Optical elements, other ...	90.01, 02
Optical lenses ...	90.01, 02
Orange and lead paste ...	32.09
Orange lead ...	28.27
Oranges ...	See Fruit, edible
Organic chemicals ...	Ch.29
Organic surface active agents ...	34.02
Organo-arsenic compounds ...	29.32
Organo-mercury compounds ...	29.33
Organo-sulphur compounds ...	29.31
Organo-therapeutics ...	30.01
Organo-tin compounds ...	29.34
Organs, musical ...	92.03, 07
Ornaments, base metal, for indoor use ...	83.06
Ornaments, wood ...	44.27
Orthopaedic appliances ...	90.19
Oscillators ...	85.22
Oscilloscopes, oscillographs ...	90.28, 29
Osier reeds ...	14.01
Ossein ...	05.08
Otter skins, raw ...	43.01
Ouricury wax ...	15.16
Ovens, electric, industrial and laboratory ...	85.11
Ovens, industrial and laboratory, non-electric ...	84.14

	Chapter or Heading No.
O	
Overalls, clothing ...	60.05, 61.01, 02
Overboots and overshoes ...	64.01
Overcoats ...	60.05, 61.01, 02
Ovoids (coal) ...	27.01
Oxides, hydroxides and peroxides, metallic ...	28.17–28.28
Oxygen ...	28.04
Oxygen compounds of non-metals ...	28.06–28.13
Oxyhalides ...	28.14
Oysters ...	03.03, 16.05

P	
Pacifiers, rubber ...	40.12
Packing cases, wood ...	44.21
Packing machines ...	84.19
Paddle mixers, for asphalt, bitumen, tar and tarmacadam ...	84.59
Padlocks, base metal ...	83.01
Paint brushes and rollers ...	96.02
Painting books ...	49.03
Paintings, hand ...	99.01
Paints ...	32.09
Palladium ...	71.09
Pallets, wood ...	44.28
Palm kernel oil ...	15.07, 08, 12
Palm nuts and kernels ...	12.01
Palm oil ...	15.07, 08, 12
Pamphlets, leaflets etc., printed ...	49.01
Panels, cellular wood ...	44.16
Panti-hose ...	60.04
Paper and paperboard, general categories—	
Bobbins, spools, cops, etc. ...	48.20
Box files, storage boxes and similar articles ...	48.17
Boxes, bags and other packing containers ...	48.16
Building board ...	48.09
Carbon paper (cut to size) and stencils ...	48.13
Cigarette paper (cut to size) ...	48.10
Composite ...	48.04
Corrugated, creped or crinkled ...	48.05
Embossed ...	48.05
Filter blocks, slabs and plates ...	48.08
Floor coverings (on a base of paper) ...	48.12
Glazed transparent ...	48.03
Hand-made ...	48.02
Impregnated or coated ...	48.07
Labels, whether or not printed or gummed ...	48.19
Machine-made ...	48.01
Parchment ...	48.03
Perforated ...	48.05
Registers, exercise and similar books, file covers, etc. ...	48.18
Ruled, lines or squared ...	48.06
Surface-coloured or decorated ...	48.07
Wallpaper and lincrusta ...	48.11
Writing blocks, envelopes, plain postcards, etc. ...	48.14
Paper and paperboard, specific types and articles—	
Bags and boxes ...	48.16
Blotting pads ...	48.18
Cases, crimped ...	48.21
Cellulose wadding ...	48.01
Cigarette paper ...	48.01, 10
Compendiums (stationery) ...	48.14
Cups ...	48.21
Diaries ...	48.18

		Chapter or Heading No.			Chapter or Heading No.
P			P		
Paper and paperboard, specific types and articles— <i>continued</i>			Pastes—		
Disposable catering paperware	48.21		Adhesive, put up for retail sale	35.06	
Dress patterns	48.21		Fish	16.04	
Duplicating paper	48.01, 06, 07, 13		Modelling	34.07	
Electrical insulating pressboard	48.01		Poultry and meat	16.02	
Envelopes	48.14		Pastilles, confectionery	17.04	
Filter paper	48.01		Pastry	19.08	
Folding box board	48.01, 07		Pastry-rolling machines	84.16	
For spinning into yarn	48.01		Paving blocks, wood	44.06	
Glassine	48.03		Paving stones	68.01	
Greaseproof and imitation greaseproof	48.03, 05, 07, 15		Peach kernels	12.08	
Handkerchiefs and serviettes	48.21		Peanut butter	21.07	
Hardboard	48.09		Pearls	71.01	
Insulation board	48.09		Pears, avocado, fresh or dried	08.01	
Kraft paper and board	48.01, 05, 07, 15		Peas, edible	See Vegetables, edible	
Liner for plasterboard	48.01		Peas for sowing	07.05	
Newsprint	48.01		Peat	27.03	
Parchment and imitation parchment	48.03		Peat, articles of	68.16	
Photographic, sensitised	37.03		Pebbles	25.17	
Plates	48.21		Pecan nuts, fresh or dried	08.05	
Plug wrap	48.15		Pectic substances, pectinates and pectates	13.03	
Printing	48.01, 02, 05, 06, 07, 15		Pedal motor cars	97.01	
Punched cards, tapes, etc.	48.21		Pedometers	90.27, 29	
Raw base paper for sensitising	48.01		Peel of fruit	See Fruit, edible	
Sanitary towels (napkins) of cellulose wadding	48.21		Pen nibs	98.04	
Semi-chemical fluting paper	48.01		Pencil leads	98.05	
Serviettes	48.21		Pencil slats, wood	44.14	
Stationery	48.14, 18		Pens and parts	98.03	
Stencils, duplicator	48.13		Pencils	98.03, 05	
Strawboard	48.01, 04, 07		Penicillin—		
Strawpaper	48.01, 05, 07, 15		Medicaments	30.03	
Tape, self-adhesive	48.07, 15		Other	29.44	
Test (jute) liner and liner board	48.01		Pepper	09.04	
Tissue paper	48.01, 02, 05, 07, 15		Peppercorns	09.04	
Toilet paper (in cut sheets or rolls)	48.15		Peppers, sweet	See Vegetables, edible	
Towels	48.21		Peptones and their derivatives	35.04	
Tracing paper	48.01		Perambulators (with rigid body)	87.13	
Transfer papers (cut to size)	48.13		Percarbonates	28.42	
Typewriting	48.15		Percussion caps	36.04	
Wallpaper base (NOT wallpaper—see 48.11)	48.01		Percussion musical instruments	92.06	
Wood pulp board	48.01		Perforating punches	82.03	
Writing	48.01, 02, 05, 06, 07, 15		Perforators, office	84.54	
Paper clips	83.05		Perfumes	Ch.33	
Paper knives	82.13		Periodicals	49.02	
Paper machine (fourdrinier) wires, of copper	74.11		Permanent magnets and blanks	85.02	
Paper machine (fourdrinier) wires, iron or steel	73.27		Peroxides of sodium or potassium	28.17	
Paper rests, base metal	83.04		Perphenates	28.47	
Paper trays, base metal	83.04		Perry	22.07	
Papermaking and pulp mill machinery	84.31		Petrol and petrol-paraffin engines	84.06	
Papermaking material	47.01, 02		Petroleum—		
Paper yarn	57.08		Bitumen	27.14	
Papoula de Sao Francisco	57.03		Coke	27.14	
Para piassava	14.03		Jelly	27.12	
Parachutes	88.04		Oils, crude	27.09	
Paraffin wax	27.13		Oils, other	27.10	
Parlour games	97.04		Pharmaceutical glassware	70.17	
Parquet flooring panels, wood	44.23		Pharmaceuticals	Ch.30	
Paste brushes	96.02		Phase meters, frequency deviation and phase deviation meters	90.28, 29	
Paste cocoa	18.03		Phenol acids	29.16	
Paste, fruit (not confectionery)	20.05		Phenol alcohols and derivatives	29.06–29.07	
Paste, sealing	32.12		Phenoplasts	39.01	
Pastel crayons	98.05		Phenols	27.07	
Pastels, hand	99.01		Phosphates and superphosphates—		
			Fertilisers	31.03, 05	
			Other	25.10, 28.40, 48, 58	

INDEX

	Chapter or Heading No.		Chapter or Heading No.
P		P	
Phosphides	28.55	Pipes and fittings— <i>continued</i>	
Phosphites	28.40	Copper	74.07, 08
Phosphoaminolipins	29.24	Iron and steel	73.17-20
Phosphoric esters	29.19	Lead	78.05
Photo-cathode valves and tubes	85.21	Magnesium	77.02
Photo-copying apparatus	90.10	Nickel	75.04
Photo-diodes	85.21	Tin	80.05
Photo-multipliers	85.21	Zinc	79.04
Photo-semi-conductors	85.21	Pipes, smoking and bowls	98.11
Photo transistors	85.21	Piping, flexible, base metal	83.08
Photocells	85.21	Piping, rubber	40.09
Photographic chemicals	37.08	Pistachio nuts, fresh or dried	08.05
Photographic enlargers and reducers	90.09	Pistols—	
Photographic film	37.01, 02, 04, 05	Air	93.05
Photographic flashbulbs, electrically ignited	85.20	Blank cartridge firing	93.04
Photographic flashlight apparatus	90.07	Firearms	93.02
Photographic laboratory apparatus and equip- ment	90.10	Humane killers	93.04
Photographic paper, sensitised	37.03	Spring	93.05
Photographic plates—		Very light	93.04
Exposed and developed	37.05	Pit saws	82.02
Exposed, but not developed	37.04	Pitch and pitch coke	27.08
Unexposed	37.01	Pitch, vegetable	38.10
Photographic prints	49.11	Pitprops, wood	44.03
Photometers	90.25	Plaice	03.01
Phthalic acid esters	29.15	Plaiting materials, manufactures of	Ch.46
Physico-chemical process machines	84.45	Plaiting (vegetable) material	14.01
Pianos	92.01	Planer tools	82.05
Piassava	14.03	Planes hand	82.04
Pick-up balers, agricultural	84.25	Planing machines, metal working	84.45
Pickling preparations for metal surfaces	38.13	Plans	49.06
Picks (hand tools)	82.01	Plantains, fresh or dried	08.01
Picture books	49.03	Plants for use in perfumery, pharmacy, insecticide, etc.	12.07
Picture frames, base metal	83.12	Plaster, articles of	68.10
Picture postcards	49.09	Plaster, dental	38.19
Pictures, printed	49.11	Plaster of Paris	25.20
Piezo-electric crystals, mounted	85.21	Plastic footwear	64.01, 02
Piezo-electric quartz	71.02, 03	Plastic toys	97.02, 03
Pigeons, dead	02.04	Plastics, artificial—	
Pigeons, live	01.06	Apparel	39.07
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
Pile-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, iron or steel	73.34	Plates, paper	48.21
Pintables	97.04	Plates, rubber	40.05, 08, 15
Pipe cleaners	96.02	Platform trucks	87.07
Pipe cutters	82.03	Platinum	71.09
Pipe, plastic	39.02, 39.07	Platinum ores and concentrates	26.01
Pipes and fittings—		Playballs, rubber	97.03
Aluminium	76.06, 07	Playing cards	97.04
Cast iron	73.17	Pliers	82.03

	Chapter or Heading No.		Chapter or Heading No.
P		P	
Ploughs	84.24	Poultry liver, prepared or preserved ...	16.02
Plugs, socket and lampholders	85.19	Poultry meat, prepared or preserved ...	16.02
Plywood	44.15	Powder puffs	96.05
Pochettes	42.02	Powders—	
Poisons, rat etc.	38.11	Aluminium	76.05
Polarimeters	90.25	Copper	74.06
Polarising material	90.01	Iron and steel	73.05
Poles, split or pointed, wood	44.09	Lead	78.04
Polishes	34.05	Magnesium	77.02
Pollards	23.02	Nickel	75.03
Polo requisites, except clothing	97.06	Scouring	34.05
Polyacrylics and polyethacrylics	39.02	Tin	80.04
Polyamides, other than fibres	39.01	Zinc	79.03
Polybutadiene, synthetic rubber	40.02	Prams, toy	97.01
Polycarbonates	39.01	Prawns	03.03, 16.05
Polycarboxylic acids	29.15	Precious metals	Ch.71
Polyesters, other than fibres	39.01	Precious metals, colloidal, amalgams and compounds... ..	28.49
Polyethylene (polythene) and polypropylene	39.02	Precious stones	Ch.71
Polyisoprene, synthetic rubber	40.02	Prefabricated buildings and parts thereof See Buildings	
Polymerisation and copolymerisation products	39.02	Premier jus	15.02
Polystyrene	39.02	Prepared waxes	34.04
Poly (terephthalic acid ester)	39.01	Press fasteners	98.01
Polytetrafluoroethylene	39.02	Press tools	82.05
Poly (vinyl acetate)	39.02	Presses—	
Poly (vinyl chloride)—		Cheese... ..	84.26
Articles	39.07	Filter	84.18
Coated fabrics	59.08	Metal working	84.45
Other	39.02	Straw and fodder	84.25
Poly (vinylidene chloride)	39.02	Tableting and pelleting	84.59
Pompons, textile	58.07	Pressure gauges, recorders and controllers (electrical)	90.28
Poplins, cotton fabric	55.09	Pressure gauges, recorders and controllers (non-electric)	90.24, 29
Poppy seed	12.01	Primary cells and batteries	85.03
Porcelain	Ch.69	Printed matter	Ch.49
Pork, fresh, chilled, frozen	02.01	Printers' blanket, rubber, in rolls	40.08
Pork, prepared or preserved	16.02	Printers' blankets, rubber	40.14
Pork, salted, in brine, dried or smoked	02.06	Printing ink	32.13
Porosimeters	90.25, 28	Printing machinery for textiles... ..	84.40
Postage stamps	49.07	Printing machinery, other	84.34, 35
Postage stamps, philatelic	99.04	Printing sets, hand	98.07
Post cards, picture	49.09	Prints, original	99.02
Pot scourers, iron or steel	73.39	Prints, photographic	49.11
Potassium chloride	31.04	Prisms	90.01, 02
Potassium salts, crude, natural	31.04	Process pressure vessels (incorporating thermal equipment)	84.17
Potassium sulphate—		Producer gas generators	84.03
Containing in the dry state more than 52% by weight of K ₂ O	28.38	Production counters	90.27, 29
Other	31.04	Profile projectors	90.16
Potato crisps	20.02	Projectors (armaments)	93.03
Potato flakes	11.05	Projectors—	
Potato granules	11.05	Cinematographic	90.08
Potato harvesters	84.25	Image	90.09
Potatoes	See Vegetables, edible	Proofed garments	60.05, 61.01, 02
Potentiometers (resistors)	85.19	Propane	27.11
Pots, plastic	39.07	Propellant powders	36.01
Pottery	Ch.69	Proteins—	
Pottery, broken	25.32	Hardened	39.04
Pottery-making machinery	84.56	Other	35.04
Pouches, leather, plastic or textile	42.02	Provitamins and vitamins—	
Pouffes (stuffed furnishings)	94.04	Medicaments	30.03
Poultry, dead	02.02	Other	29.38
Poultry fat, rendered	15.01	Pruning knives	82.09
Poultry fat, unrendered	02.05	Psychrometers	90.23, 28
Poultry keeping machinery	84.28	Puffed rice	19.05
Poultry, live	01.05		
Poultry liver, fresh, chilled, frozen, salted or in brine	02.03		

INDEX

	Chapter or Heading No.		Chapter or Heading No.
P		R	
Pulleys, power transmission, and pulley blocks	84.63	Radio— <i>continued</i>	
Pulp—		Navigational aids	85.15
Of cotton linter	47.01	Radar	85.15
Of esparto	47.01	Radiogramophones	85.15
Of straw	47.01	Receiving sets	85.15
Of vegetable fibre	47.01	Relay links	85.15
Of wood	47.01	Test equipment	90.28, 29
Pulpwood, in the form of chips	44.09	Transmitting sets	85.15
Pulpwood, other	44.03	Tuners... ..	85.15
Pulverising machinery, mineral	84.56	Valves and tubes	85.21
Pumice stone, crude	25.13	Radio, television and radar vehicles (special purpose motor lorries)	87.03
Pumpkins See Vegetables, edible		Radio-active chemical elements and com- pounds	28.50
Pumps, for liquids, including petrol and oil measuring	84.10	Radiography apparatus	90.20
Punched card (accounting and statistical) machines	84.53	Radiological units, mobile	87.03
Punches, perforating	82.03	Radiotherapy apparatus	90.20
Punching machines (metal working)	84.45	Raffia	14.01
Purée, fruit	20.05	Rags, wool or other animal hair, pulled or garnetted	53.04
Purée, tomato	20.02	Rags, other than pulled or garnetted... ..	63.02
Purifying apparatus	84.18	Rail locomotives	86.01, 02, 03
Purses, leather, plastic or textile	42.02	Railings, assembled, iron or steel	73.21
Push chairs, baby See Baby carriages		Railway and tramway—	
Push chairs, toy	97.01	Coaches, vans and trucks, mechanically propelled	86.04
Puttees	64.06	Goods vans, wagons and trucks	86.07
Putty	32.12	Locomotive and rolling stock parts... ..	86.09
Pyjamas	60.04, 61.03, 04	Passenger coaches and luggage vans, not mechanically propelled... ..	86.05
Pyrethrum	12.07, 13.03	Track fixtures and fittings	86.10
Pyrochlore	26.01	Railway fog signals	36.05
Pyrometers	90.23, 28, 29	Railway sleepers, wood	44.07
Pyrophoric alloys	36.07	Railway spikes, iron or steel	73.31
Pyrotechnic articles	36.05	Railway track material, iron and steel	73.16
Q		Raisins	08.04
Quartz and quartzite, crude o/t precious stones	25.06	Rakes (hand tools)	82.01
Quartz crystals, piezo-electric, mounted	85.21	Rakes, hay, and side delivery	84.25
Quartz, fused	Ch.70	Ramie—	
Quaternary ammonium salts and hydroxides... ..	29.24	Fabrics, woven	54.05
Quebracho extract, except tannin	32.01	Raw or processed, but not spun	54.02
Quicklime	25.22	Yarn and thread	54.03, 04
Quillaia bark	14.05	Range finders	90.14
Quills, raw	05.07	Ranges, non-electric, iron or steel	73.36
Quilt covers	62.02	Rape oil	15.07, 08, 12
Quilts (stuffed furnishings)	94.04	Rape seed	12.01
Quinces See Fruit, edible		Rape seed cake and meal	23.04
Quinine—		Rasps	82.03
Medicaments	30.03	Rat poisons	38.11
Other	29.42	Rattan canes	14.01
Quinone-function compounds	29.13	Ravioli, cooked	21.07
R		Razor blades and blanks	82.11
Rabbit, dead	02.04	Razors, electric See Shavers, electric	
Rabbits, domestic	01.06	Razors, non-electric, including parts	82.11
Rabbit skins, raw	43.01	Razors, safety	82.11
Rackets and racket frames	97.06	Reactors, nuclear	84.59
Racks, desk, of base metal	83.04	Reactors, shunt and series	85.01
Radar apparatus	85.15	Reamers	82.05
Radiators, central heating, non-electric, iron or steel	73.37	Receiving sets, radio and television	85.15
Radio—		Record blanks	92.12
Apparatus	85.15	Record players and record playing mechanisms	92.11
Communications apparatus... ..	85.15	Recorders tape—	
		Instrumentation	85.22
		Sound	92.11
		Recording apparatus, sound	92.11
		Recording apparatus, time	91.05
		Recording material, sound or data	92.12

	Chapter or Heading No.		Chapter or Heading No.
R		R	
Recording tapes	92.12	Rifles— <i>continued</i>	
Recordings, sound or data	92.12	Military	93.03
Records, gramophone	92.12	Sporting	93.04
Rectifiers—		Spring	93.05
Mercury arc, metal tank	85.01	Ring spanners	82.03
Mercury arc, valve	85.21	Rivets, copper	74.15
Selenium and copper	85.01	Rivets, iron or steel	73.32, 83.09
Semi-conductor	85.21	Road-rail containers	86.08
Valve and tube	85.21	Roadrollers, mechanically propelled	84.09
Rectifying apparatus	85.01	Roadsweeper lorries	87.03
Redfish	03.01	Rock drilling bits	82.05
Red lead	28.27	Rock wool	68.07
Red lead paste	32.09	Rods, fishing	97.07
Reeds (plaiting material)	14.01	Rods, metal—	
Reeds, textile	84.38	Aluminium	76.02
Reeling machines for yarn	84.36	Coated or cored with flux materials for	
Reels, fishing	97.07	soldering, welding etc., of base metal	83.15
Reels, sewing thread, wood	44.26	Copper	74.03
Refrigeration gas compressors	84.11	Lead	78.02
Refrigerators	84.15	Magnesium	77.02
Refractometers	90.25	Nickel	75.02
Refractory cements or mortars	38.19	Tin	80.02
Regenerated cellulose	39.03	Zinc	79.02
Reinforcing (including deformed) bars of iron		Rods, rubber	40.06, 08, 15
or steel	73.10	Roll film	37.02, 04, 05, 06, 07
Reinforcing fabric of aluminium wire	76.13	Rolled gold	71.08
Reinforcing fabric of copper wire	74.11	Roller bearings	84.62
Reinforcing fabric of iron or steel wire	73.27	Rollers, lawn and sports ground	84.24
Relay links, radio and television	85.15	Rolling mill (metal working) handling	
Relays, electrical	85.19	machinery	84.22
Rennet casein	35.01	Rolling mills and rolls therefor	84.44
Reproducing apparatus, sound	92.11	Rolls (machinery), metal rolling mills	84.44
Reservoirs, aluminium	76.09, 16	Roof capping, zinc	79.05
Reservoirs, copper	74.09, 19	Roofing felt	68.08
Reservoirs, iron or steel	73.22, 40	Root harvesters, lifters and toppers	84.25
Residues, fatty	15.17	Roots for use in perfumery, pharmacy, insecti-	
Resin acids	38.08	cide, etc.	12.07
Resinoids (essential oils)	33.01	Roots, plant (other than tuberous)	06.02
Resins, artificial	Ch.39	Roots, tuberous	06.01
Resins, natural	13.02	Rope, aluminium	76.12
Resins, natural, moulded or carved	95.08	Rope, copper	74.10
Resistors—		Rope, iron or steel	73.25
Heating, carbon	85.24	Rope-making machinery	84.59
Heating, elements	85.12	Rope, textile	59.04
Other	85.19	Rope, textile, scrap or worn out	63.02
Respirators	90.18	Rose stocks, trees, shrubs, bushes and plants	06.02
Revenue stamps	49.07	Rosin	38.08
Revenue stamps, philatelic	99.04	Rotary converters, electric	85.01
Revolution counters.	90.27, 29	Rotachutes	88.02
Revolvers—		Rotors and stators (unwound)	85.01
Blank cartridge firing	93.04	Roundabouts	97.08
Firearms	93.02	Rubber—	
Rhenium	81.04	Accelerators, prepared	38.15
Rhizomes	06.01	Apparel	40.13
Rhodium	71.09	Belts and belting, conveyor, elevator,	
Ribbon spools, empty, iron or steel	73.40	machinery or transmission	40.10
Ribbons, typewriter etc.	98.08	Blocks, unvulcanised	40.06
Ribbons, woven textile	58.05	Carpet underlay	40.08
Rice	10.06, 11.02, 19.05	Cord, vulcanised	40.07
Rice bran, meal and other residues	23.02	Crude, natural	40.01
Rice paper	19.06	Crude, synthetic	40.02
Riddles, hand	96.06	Derivatives, chemical	39.05
Riding crops	66.02	Dispersions	40.06
Rifles—		Ebonite	40.15
Air	93.05	Flooring and tiles	40.08
Cadet	93.04	Footwear	64.01, 02

INDEX

	Chapter or Heading No.		Chapter or Heading No.
R		S	
Rubber— <i>continued</i>		Salts and peroxysalts of inorganic acids ...	28.48
Gloves... ..	40.13	Salts of metallic acids	28.47
Hardened (ebonite and vulcanite) ...	40.15	Saltwater fish	03.01
Hosepiping	40.09	Sandals	64.01, 02
Hot water bottles	40.12	Sandblasting machines, including nozzles ...	84.21
Hygienic and pharmaceutical articles ...	40.12	Sands, natural	25.05
Inflatable goods	40.14	Sandstone, crude	25.16
Latex	40.01, 02, 06	Sanitary towels, containing cotton wool ...	59.01
Masterbatch	40.05	Sanitary towels, wholly of cellulose wadding...	48.21
Mats and matting, not for motor vehicles	40.08, 14	Sanitary ware—	
Natural, including balata and gutta-percha	40.01	Aluminium	76.15
Parings	40.04	Ceramic	69.10
Piping and tubing	40.09	Copper	74.18
Plates, sheets or strip	40.05, 08, 15	Plastic	39.07
Reclaimed	40.03	Sanitary ware-making machinery	84.56
Rods	40.06, 08, 15	Sardines, fresh, chilled or frozen	03.01
Roller covering for all machinery	40.14	Sardines, in airtight containers	16.04
Scrap	40.04, 15	Satchels	42.02
Seals, fluid and oil	40.14	Sateens, cotton	55.09
Solutions, unvulcanised	40.06	Saturated polyesters	39.01
Stationery requisites... ..	40.14	Saucepans, aluminium	76.15
Synthetic	40.02	Saucepans, copper	74.18
Thread	40.06, 07	Sauces	21.04
Tyres and inner tubes	40.11	Sausage casings of artificial plastic or hardened protein	Ch.39
Vulcanite	40.15	Sausages	16.01
Waste	40.04, 15	Saw blade blanks	82.02
Rubber-working machinery	84.59	Saw blades, for hand or machine saws ...	82.02
Rucksacks	42.02	Sawdust	44.01
Rugs	58.01, 02	Sawing machines, metal working	84.45
Rum	22.09	Saws (non-mechanical)... ..	82.02
Running-on points, textile	84.38	Saws, surgical	90.17
Rushes (plaiting material)	14.01	Scabbards for side-arms	93.01
Rusks	19.07, 08	Scallops	03.03
Rye	10.02, 11.01, 02	Scandium	28.05
Rye-grass seed	12.03	Scandium compounds	28.52
S		Scarves	60.05, 61.06
Saccharin—		Scent sprays	98.14
Tabletted with an excipient	21.07	Scented sachets	33.06
Other	29.26	Scheelite	26.01
Sacks and bags	62.03	Scissors	82.12
Sacks (non-woven), plastic	39.07	Scooters	87.09
Saddlery	42.01	Scouring preparations	34.05
Safes, base metal	83.03	Scrap metal	See under constituent metal
Safety footwear	64.01, 02	Scrapers (hand tools)	82.04
Safety glass	70.08	Screening machinery, mineral	84.56
Safety pins, iron or steel	73.34	Screening wire, iron or steel	73.27
Safety razors	82.11	Screening, woven wire, aluminium	76.13
Safflower seed oil	15.07, 08, 12	Screening, woven wire, copper	74.11
Saffron	09.10	Screens for projectors	90.10
Sago—		Screwdrivers, hand	82.04
Flour and meal	11.06	Screwhooks and rings, iron or steel	73.32
Prepared, including substitutes	19.04	Screwing machines	84.45
Starch	11.08	Screws, copper	74.15
Sailcloth, flax	54.05	Screws, iron or steel	73.32
Sails	62.04	Sculptures, original	99.03
Salad cream, mayonnaise and dressing ...	21.04	Scythes	82.01
Salad vegetables and roots	07.01	Sea-bream	03.01
Salep flour and meal	11.06	Sealing stamps, hand-operated	98.07
Salep, fresh or dried	07.06	Sealing wafers of cereal flour	19.06
Salmon, canned, or otherwise prepared or preserved	16.04	Sealing wax	98.09
Salmon, other	03.01, 02	Seals and plombs, base metal	83.13
Salt	25.01	Seal meat	02.04
		Seals, rubber	40.14
		Searchlight lorries	87.03
		Searchlights	90.13

	Chapter or Heading No.		Chapter or Heading No.
S		S	
Seasonings, mixed	21.04	Sheet forming machines	84.45
Seat sticks	66.02	Sheets (bed linen)	60.05, 62.02
Seats	94.01, 02	Sheets, metal—	
Seaweed, raw (excluding kelp)	14.05	Aluminium	76.03
Secateurs	82.13	Copper	74.04
Section forming machines	84.45	Iron and steel	73.13, 15
Sections—		Lead	78.03
Aluminium	76.02	Magnesium	77.02
Copper	74.03	Nickel	75.03
Iron and steel	73.11, 15	Tin	80.03
Lead	78.02	Zinc	79.03
Magnesium	77.02	Sheets, plastic	Ch.39
Nickel	75.02	Sheets, rubber	40.05, 08, 15
Tin	80.02	Shellac	13.02
Zinc	79.02	Shell fish	03.03, 16.05
Seed cleaning machines	84.25	Shells (artillery)	93.07
Seed distributors	84.24	Shells, sea	05.12
Seeds—		Shelves and shelving (furniture)	94.03
Cereal	Ch.10	Shingle	25.17
For carving	14.04	Shinguards	64.06
Leguminous vegetable	07.05, 12.03	Ships	89.01
Oil	12.01	Ships' biscuits	19.07
Spice	09.09, 10	Ships' bottom compositions	32.09
Other	12.03	Ships for breaking up	89.04
Seger cones	38.19	Shirts	60.04, 61.03
Selenates	28.48	Shock absorbers	87.06
Selenium	28.04	Shoes	See Footwear
Selenium pigment colours	32.07	Shopping bags	42.02
Semi-conductor devices	85.21	Shot and shell (artillery)	93.07
Semolina	11.02	Shot, lead (for ammunition)	93.07
Sensitised paper, paper board and cloth	37.03	Shovels	82.01
Sensitised plates	37.01, 04	Shrimps	03.03, 16.05
Separating machines, mineral	84.56	Shrubs	06.02
Serviettes, paper	48.21	Shuttles, textile machine (except sewing machine)	84.38
Sesamum oil	15.07, 08, 12	Shuttle changing mechanisms, textile	84.38
Sesamum seed	12.01	Sickles	82.01
Sewing machines and furniture therefor	84.41	Side-arms (bayonets, swords, etc)	93.01
Shafts, transmission	84.63	Side-cars	87.09
Shampoos	33.06	Side delivery rakes	84.25
Shank tools	82.05	Sieves, hand	96.06
Shaper tools	82.05	Sieving wire, iron or steel	73.27
Shapes—		Sieving, woven wire, aluminium	76.13
Aluminium	76.02	Sieving, woven wire, copper	74.11
Copper	74.03	Sign-plates, base metal, complete	83.14
Lead	78.02	Signal generators	85.22
Magnesium	77.02	Signalling equipment, electric	85.09, 16, 17
Nickel	75.02	Signalling equipment, mechanical, non-electric	86.10
Tin	80.02	Signalling whistles, etc.	92.08
Zinc	79.02	Silicates	28.45, 48
Shaping machines	84.45	Siliceous fossil meals and earths	25.12
Sharps	23.02	Silicides	28.57
Shave hooks	82.04	Silicon	28.04
Shavers, electric—		Silicon alloys and products	38.19, Ch.73, 85.21
Blades, cutting plates and leads	82.11	Silicones	39.01
Complete and other parts	85.07	Silk—	
Shavers, non-electric, including parts	82.11	Cocoons	50.01
Shaving cream	33.06	Fabrics, noil, woven	50.10
Shaving soap	34.01	Fabrics, other than noil, woven	50.09
Shawls	60.05, 61.06	Gut	50.08
Shearing machines (metal working)	84.45	Raw	50.02
Shears, grass	82.01	Waste	50.03
Shears, tailors'	82.12	Yarn, noil	50.06, 07
Sheep	01.04	Yarn, other than noil	50.04, 05
Sheep dips and dressings	38.11	Sillimanite	25.07
Sheep shearers (machinery)	84.28		

INDEX

	Chapter or Heading No.		Chapter or Heading No.
		S	
Silver and silversmiths' wares	Ch.71	Sorting machines— <i>continued</i>	
Silver coin	72.01	Punched cards	84.53
Silver ore	26.01	Sound amplifier sets	85.14
Sinews	05.06	Sound recorders and reproducers, cinemato-	
Sinks—		graphic	90.08
Ceramic	69.10	Sound recording and reproducing apparatus	92.11
Iron or steel	73.38	Soups	21.05
Plastic	39.07	Soya bean cake and meal	23.04
Sintered metal carbide tools	82.05	Soya bean oil	15.07, 08, 12
Sirens, electric	85.17	Soya beans	12.01
Sisal, not spun	57.04	Spa waters	22.01, 02
Skates	97.06	Space heaters, electric	85.12
Skins—		Spades	82.01
Birds	05.07, 67.01	Spaghetti	19.03
Fur, raw	43.01	Spaghetti, cooked	21.07
Other, raw	41.01	Spangles, base metal	83.10
Waste	05.06	Spanners	82.03
Skirts, textile	60.05, 61.02	Spark erosion machines	84.45
Slacks	60.05, 61.01, 02	Spark plugs for internal combustion engines	85.08
Slag (iron and steel)	26.02	Spats	64.06
Skylight frames, zinc	79.05	Spectacle cases, iron or steel	73.40
Slag wool	68.07	Spectacles, goggles, etc.	90.04
Slate, crude	25.14	Spectrometers	90.25
Slate pencils	98.05	Spectrophotometers (photo-electric)	90.28
Slate, worked, and articles thereof	68.03	Spectrum analysers	90.28, 29
Slates, drawing	98.06	Speed indicators	90.27, 29
Slaughterhouse and meat processing machinery	84.30	Speiss, nickel	75.01
Sleepers, railway or tramway, of wood	44.07	Spent oxide	38.04
Slide fasteners	98.02	Sperm oil	15.04, 08, 12
Slings, wire, iron or steel	73.25	Spermaceti	15.14
Slippers	64.01, 02	Spices	09.04–09.10
Slips, plant	06.02	Spikes, iron or steel	73.31
Slotting machines	84.45	Spinach, fresh or chilled	07.01
Slugs, aluminium	76.03	Spin dryers	84.18
Smelling salts	33.06	Spindles and spindle flyers, textile	84.38
Smoothing irons, electric	85.12	Spinning machines, textile	84.36
Snails, other than sea snails	03.03	Spirit, petroleum and white	27.10
Snap fasteners	98.01	Spirits—	
Snow ploughs	87.03	Beverages	22.09
Snuff	24.02	Methylated and neutral	22.08
Soap	34.01	Of turpentine	38.07
Soap and edible fat machinery	84.59	Perfumed	33.06
Soap flakes and powder	34.01	Splints and other fracture appliances	90.19
Soap substitutes	34.02	Split peas	07.05
Soapstocks	15.17	Spokeshaves	82.04
Socket sets	82.03	Sponges (natural)	05.13
Socks	60.03	Spools, of paper	48.20
Soda ash	28.42	Spools, of turned wood	44.26
Sodium compounds, organic	29.45	Spools or reels for film—	
Sodium nitrate—		Metal	73.40
Containing in the dry state more than 16.3%		Plastic	39.07
by weight of nitrogen	28.39	Spools, typewriter, loaded	98.08
Other	31.02	Spoons	82.14
Soft soap	34.01	Sporting guns, rifles and carbines	93.04
Soft toys	97.03	Sports goods	97.06
Soil heating apparatus, electric	85.12	Sports shoes, canvas	64.02
Solder, tin alloy, cast	80.01	Spotlights (non-focusing)	90.13
Soldering flux, etc.	38.13	Sprats	03.01
Soldering machines and apparatus, electric	85.11	Spraying equipment, including spray guns	84.21
Solvents, composite, for varnish etc.	38.18	Spraying lorries	87.03
Sorghum tops	14.03	Sprays, scent and toilet	98.14
Sorghums, including grain sorghum	10.07	Spring inner units (for mattresses, etc.)	94.04
Sorting boxes, office, of base metal	83.04	Spring washers, iron or steel	73.32
Sorting machines—		Springs and leaves for springs, iron or steel	73.35
Coin	84.54	Springs, combination (mattress-supports)	94.04
Mineral	84.56	Springs, copper	74.16

	Chapter or Heading No.		Chapter or Heading No.
S		S	
Springs, upholstery and mattress (single) ...	73.35	Storage bins and racks (floor standing) ...	94.03
Squeegees, roller ...	90.10	Storage water heaters, domestic, non-electric ...	84.17
Squeegees, other ...	96.02	Storax, crude ...	13.02
Squid ...	03.03	Stoves, domestic, non-electric, iron or steel ...	73.36
Stabilising valves ...	85.21	Stranded wire—	
Stallions ...	01.01	Aluminium ...	76.12
Stamp vending machines, automatic ...	84.58	Copper ...	74.10
Stamping foils ...	32.09	Iron or steel ...	73.25
Stamps, date and similar, hand-operated ...	98.07	Straw—	
Stamps, postage, revenue etc. ...	49.07	Cereal ...	12.09
Stamps, postage, revenue, philatelic ...	99.04	Cleaned, bleached or dyed ...	14.01
Standard lamps, wood ...	44.27	Envelopes for bottles ...	46.02
Standard trees ...	06.02	Imitation, of man-made fibres ...	51.02
Stands (furniture) ...	94.03	Pulp ...	47.01
Stannates ...	28.47	Straw and fodder presses ...	84.25
Staples for paper stapling machines, of base metal ...	83.05	Streptomycin—	
Staples, other, of iron or steel ...	73.31	Medicaments ...	30.03
Starch glues ...	35.05	Other ...	29.44
Starch preparations, edible ...	19.02	String musical instruments ...	92.01, 02
Starch, soluble or roasted ...	35.05	Strings, musical instrument ...	92.09
Starches ...	11.08	Strip coilers, of a kind used in rolling mills ...	84.59
Starting and controlling gear for electric motors ...	85.19	Strip, metal—	
Starting equipment, electric, for internal combustion engines ...	85.08	Aluminium ...	76.03
Station wagons and estate cars ...	87.02	Copper ...	74.04
Stationery glassware ...	70.13	Iron and steel ...	73.12, 15
Statues, original works of art ...	99.03	Lead ...	78.03
Statuettes, base metal, for indoor use ...	83.06	Magnesium ...	77.02
Staves, wood, finished ...	44.22	Nickel ...	75.03
Staves, wood, unfinished ...	44.08	Tin ...	80.03
Steam and other vapour generating boilers ...	84.01	Zinc ...	79.03
Steam and vapour power units ...	84.05	Strip, rubber ...	40.05, 08, 15
Steam blasting machines ...	84.21	Stroboscopes ...	90.27, 29
Steam engines with self-contained boilers ...	84.04	Strong-boxes, base metal ...	83.03
Steam turbines ...	84.05	Strong-rooms, linings and doors, base metal ...	83.03
Stearates, metal ...	29.14, 38.19	Strontianite ...	25.32
Stearic acid, crude ...	15.10	Structures and parts thereof, aluminium ...	76.08
Stearin(e) ...	15.03, 10	Structures and parts thereof, iron or steel ...	73.21
Stearin, moulded or carved ...	95.08	Studs, fastening ...	98.01
Steatite, natural ...	25.27	Studs, iron or steel ...	73.31
Steering gear, ships' ...	84.59	Styli, gramophone ...	92.13
Stems for grafting and budding ...	06.12	Stylographic pens and parts ...	98.03
Stems of turned ash ...	44.28	Styrene butadiene rubber ...	40.02
Stencil correctors ...	38.19	Styrene (monomeric) ...	29.01
Stencils (paper) ...	48.13	Suction hose, rubber ...	40.09
Stereo specific rubber ...	40.02	Sugar beet and sugar cane ...	12.04
Sterilising equipment ...	84.17	Sugar boilers ...	84.17
Sticks, seat and walking ...	66.02	Sugar confectionery machinery ...	84.30
Sticks, wood, roughly trimmed ...	44.10	Sugar making and refining machinery ...	84.30
Stilettoes, embroidery, iron or steel ...	73.33	Sugar(s)—	
Stillingia oil ...	15.07, 08, 12	Beet and cane, solid ...	17.01
Stockings ...	60.03	Chemically pure ...	29.43
Stockings, elastic ...	60.06	Confectionery, not containing cocoa ...	17.04
Stockroos ...	57.03	Flavoured or coloured, not containing cocoa ...	17.05
Stocks, fruit ...	06.02	Invert ...	17.02, 05
Stocks, rose ...	06.02	Sucrose ...	17.02, 05
Stomachs, animal ...	05.04	Syrups ...	17.02, 05
Stone, articles of ...	Ch.68	Suitcases ...	42.02
Stone, crushed or broken ...	25.17	Suits ...	60.05, 61.01, 02
Stone-working machinery ...	84.46	Sulphamates ...	28.48
Stoppers—		Sulphates and persulphates ...	Ch.31, 28.37, 38, 48
Agglomerated cork ...	45.04	Sulphides and polysulphides ...	28.13, 35, 49
Base metal, for bottles, etc. ...	83.13	Sulphides of non-metals ...	28.15
Natural cork ...	45.03	Sulphite lye, concentrated ...	38.06
		Sulphite turpentine ...	38.07
		Sulphites ...	23.37

	Chapter or Heading No.		Chapter or Heading No.
T		T	
Television— <i>continued</i>		Tobacco—	
Closed circuit... ..	85.15	Manufactured	24.02
Picture tubes	85.21	Unmanufactured	24.01
Receiving sets	85.15	Tobacco machinery	84.59
Recorders and reproducers, image and		Tobacco pouches, leather, plastic or textile ...	42.02
sound, and parts and accessories ...	92.11, 13	Tobacco-seed oil	15.07
Relay links	85.15	Toffees, not chocolate covered	17.04
Transmitting apparatus (excluding cameras)	85.15	Toilet—	
Telphers (aerial transporters)	84.22	Brushes	96.02
Temperature controllers (thermostats, etc.)	90.24,	Cases, leather, plastic sheeting or textile ...	42.02
28, 29		Pads and puffs	96.05
Tendons	05.06	Preparations	33.06
Tennis requisites, except clothing	97.06	Soap	34.01
Tents	62.04	Sprays	98.14
Terminals and terminal strips	85.19	Toluene	29.01
Terpenic by-products of essential oils ...	33.02	Toluole	27.07
Terry, fabrics, woven, of cotton	55.08	Tomatoes	See Vegetables, edible
Tetracycline—		Tomato juice (dry weight content under 7%)	20.07
Medicaments	30.03	Tomato juice (dry weight content 7% or more)	20.02
Other	29.44	Tomato pulp, paste and puree	20.02
Textile machinery, supports, plastic	39.07	Tongues (meat)	02.01
Textile vegetable fibres	57.01, 02, 03, 04	Tonquin (tonka) beans	12.07
Thallium	81.04	Tool boxes, iron or steel	73.40
Theatres, travelling	97.08	Tool cases, leather, vulcanised fibre, plastic	
Theatrical scenery, textile	59.12	sheeting, textile or paperboard	42.02
Theobromine—		Tool handles, wood	44.25
Medicaments	30.03	Tool sticks (unmounted), of sintered metal	
Other	29.42	carbide	82.07
Thermionic valves and tubes	85.21	Tool tips and plates (unmounted), of sintered	
Thermistors	85.19	metal carbide	82.07
Thermo-copying apparatus	90.10	Tools electric powered, for working in the	
Thermometers	90.23, 28, 29	hand	85.05
Thermostats and thermo-regulators	90.28, 29	Tools, hand—	
Thinners, composite, for varnish etc. ...	38.18	Agricultural	82.01
Thiosulphates	28.37	Interchangeable tools for	82.05
Thorium	81.04	Saws	82.02
Thorium compounds	28.52	Other	82.03, 04
Thorium ores and concentrates	26.01	Tools, wooden	44.25
Thread, finished cotton	55.05, 06	Tooth brushes	96.02
Threading dies and taps	82.05	Tooth segments, for circular saws	82.02
Threading machines	84.45	Toothpaste or powder	33.06
Throwing machines, textile	84.36	Torches, hand	See Lamps, portable electric
Thyme	09.10	Torpedoes	93.07
Thyratrons	85.21	Torque wrenches	82.03
Thyristors	85.21	Tortoise-shell, unworked	05.11
Tic beans	07.05	Tortoise-shell, worked	95.01
Ticking, cotton fabric	55.09	Tow, man-made fibres	56.02
Tights	60.04	Towelling, linen (flax)	54.05
Tile-making machinery	84.56	Towels, paper	48.21
Tiles—		Towels, sanitary, containing cotton wool ...	59.01
Agglomerated cork	45.04	Towels, sanitary, wholly of cellulose wadding	48.21
Ceiling, plastic	39.07	Towels, textile	62.02
Ceramic	Ch.69	Toys	Ch.97
Flooring, plastic	39.02	Tracing cloth	59.11
Rubber	40.08	Traction motors, electric	85.01
Time-recording apparatus	91.05	Tractor digger combinations	84.23
Time-switches	91.06	Tractor shovels	84.23
Timothy seed	12.03	Tractors—	
Tin	Ch.80	Railway station platform type and parts	87.07
Tin waste and scrap	80.01	Other, complete	87.01
Tin ores and concentrates	26.01	Other, parts	87.06
Tinmens' snips	82.03	Trade lists, printed	49.11
Titanates	28.47	Traffic control equipment	85.16
Titanium	81.04	Tragacanth, gum	13.02
Titanium ores and concentrates	26.01	Trailers and parts	87.14
Toasters	85.12	Trainers, ground flying	88.05

INDEX

	Chapter or Heading No.		Chapter or Heading No.
T		T	
Transfers (decalcomanias)	49.08	Tulle	58.08, 09
Transformers, electric	85.01	Tulle-making machines	84.37
Transistors	85.21	Tumbler dryers	84.40
Transmission bands, belts and belting		Tuna, canned	16.04
See Belts and belting		Tung nuts	12.01
Transmission shafts	84.63	Tung oil	15.07
Transparent wrapping (cellulose)	39.03	Tungstates	28.47
Travel clocks	91.04	Tungsten... ..	81.01
Travel goods, leather, plastic sheeting, textile		Tungsten ores and concentrates	26.01
or paperboard	42.02	Tuning indicators	85.21
Travel literature	49.09, 10, 11	Tuning forks	92.10
Travelling rugs	62.01	Tunny fish	03.01
Travelling wave tubes	85.21	Turbines, gas	84.08
Trays, paper, of base metal	83.04	Turbines, steam	84.05
Treads, rubber tyre	40.11	Turbines, water	84.07
Trees	06.02	Turkey meat, prepared or preserved	16.02
Trefoil seed	12.03	Turkeys, dead	02.02
Tricycles, toy	97.01	Turkeys, live	01.05
Trimming and cutting machinery for paper or		Turning machines (lathes)	84.45
paperboard... ..	84.33	Turpentine	38.07
Trimming-making machines, textile	84.37	Tweezers	82.03
Trimmings, textile, ornamental, non-elastic,		Twine, scrap or worn out	63.02
in the piece... ..	58.07	Twine, textile	59.04
Tripolite (not activated)	25.12	Twist drills	82.05
Trolleys, domestic (furniture)	94.03	Twisting machines, textile	84.36
Trolleys, not mechanically propelled, and parts	87.14	Typescripts	49.06
Trolleys, railway track inspection, mechani-		Typesetting machinery	84.34
cally propelled	86.04	Typewriter ribbons	98.08
Trousers	61.01, 02	Typewriters, electric and non-electric	84.51
Trout	03.01	Tyre cord fabric, man-made fibres (continuous)	51.04
Trucks—		Tyre-levers	82.04
Dump	87.02	Tyre-making machinery	84.59
Fork-lift, and parts	87.07	Tyre moulds	84.60
Hand, not mechanically propelled, and		Tyre repair materials, rubber (camel back)	40.06
parts	87.14	Tyre yarn, man-made fibres (continuous)	51.01
Platform, and parts	87.07	Tyres, rubber	40.11
Railway, mechanically propelled	86.04		
Works and parts	87.07	U	
Trunks and travel cases, iron or steel	73.40	Ultramarine blue	32.07
Trunks, travelling (other than metal)	42.02	Ultra-violet lamps	85.20
Tsinglee garden canes	14.01	Umbrellas and parts	66.01, 03
Tube forming machines	84.45	Unit construction machines	84.45
Tube, plastic	39.02	Unsaturated polyesters... ..	39.01
Tubers and tuberous roots	06.01	Uranium and its compounds—	
Tubes, and fittings, metal—		Depleted in U.235	28.52, 81.04
Aluminium	76.06, 07	Other	28.50
Coated or cored with flux material for		Urea	31.02, 05
soldering, welding, etc., of base metal	83.15		
Copper	74.07, 08	V	
Iron and steel—		"V" belts, rubber	40.10
Fabricated	73.21	Vaccines	30.02
Other	73.17, 18	Vacuum cleaners, domestic, electric	85.06
Lead	78.05	Vacuum flask inners, glass	70.12
Magnesium	77.02	Vacuum flasks	98.15
Nickel	75.04	Vacuum pumps (not of glass)	84.11
Tin	80.05	Valve-making machinery	84.57
Zinc	79.04	Valves—	
Tubes, other kinds—		For boilers, pipes, tanks, etc.	84.61
Ebonite	40.15	Inlet and exhaust, for internal combustion	
Inner, rubber	40.11	piston engines	84.06
Radio and television... ..	85.21	Pharmaceutical, of rubber	40.12
Thermionic, cathode, etc.	85.21	Thermionic	85.21
Tubing, flexible, base metal	83.08	Vanadium	81.04
Tubs, wood	44.22	Vanadium oxides	28.28
Tufts, prepared, for broom or brush making	96.03		
Tugs	89.02		

Chapter or
Heading No.

V

Vanilla	09.05
Vans, luggage, railway, not mechanically propelled	86.05
Vans, railway, mechanically propelled	86.04
Vans, wagons and trucks, goods, railway and tramway	86.07
Varnishes	32.09
Vats, including fermenting vats without mechanical or cooling equipment—	
Aluminium	76.09, 16
Copper	74.09, 19
Iron or steel	73.22, 40
Wood	44.22
Veal, fresh, chilled, frozen	02.01
Veal, prepared or preserved (including jellied veal)	16.02
Veal, salted, in brine, dried or smoked	02.06
Veal tongues, prepared or preserved	16.02
Vegetable materials—	
Alkaloids (medicaments)	30.03
For brush making	14.03
For carving, unworked	14.04
For carving, worked	95.06
For dyeing or tanning	13.01
For plaiting	14.01
For stuffing	14.02
Saps and extracts	13.03
Vegetable pitch	38.10
Vegetable textile fibres	57.01, 02, 03, 04
Vegetables, edible—	
Dried	07.04, 05, 06
Flour, meal and flakes of	11.03, 05, 06
Fresh	07.01, 06
Frozen	07.02
Juices (excluding tomato juice of a dry weight content of 7% or more)	20.07
Prepared or preserved by vinegar or acetic acid	20.01
Provisionally preserved	07.03
Otherwise prepared or preserved	20.02
Vehicles, armoured fighting, and parts	87.08
Vehicles, tanks (armoured fighting) and parts	87.08
Velveteen	58.04
Vending machines, automatic	84.58
Veneer sheets, wood	44.14
Ventilation and coal covers, iron or steel	73.40
Vermicelli	19.03
Vermiculite	25.32
Vermouths	22.06
Vertical boilers	84.01
Vertical boring and turning mills (lathes)	84.45
Vessels, hop decoction	84.17
Vetches	12.10
Veterinary furniture	94.02
Veterinary instruments and appliances	90.17
Vices	82.04
Video-recorders	92.11
Video tape	92.12
Vine-tie grass	14.05
Vinegar (including substitutes)	22.10
Vinyl acetate monomer	29.14
Vinyl wall coverings (paper backed)	39.02
Viscosity improvers	38.14
Viscometers	90.25, 28
Vitamin supplements for animal feeding	23.07

Chapter or
Heading No.

V

Vitamins—	
Medicaments	30.03
Other	29.38
Vodka	22.09
Voltage regulators, automatic	90.28, 29
Voltmeters	90.28, 29
Vulcanised fibre	39.03
Vulcanite	40.15
W	
Wadding, cellulose	48.01
Wadding, pharmaceutical	30.04
Wadding, textile	59.01
Wafers (edible)	19.06, 08
Waistcoats	60.05, 61.01
Walking sticks and parts	66.02, 03
Wall coverings, vinyl (paper backed)	39.02
Wallets, leather, plastic or textile	42.02
Wallpaper	48.11
Wallpaper base	48.01
Walnuts, fresh or dried	08.05
Warp drawing, sizing and tying machines	84.37
Warping (textile) machines	84.37
Warships	89.01
Wash basins, ceramic	69.10
Wash basins, plastic	39.07
Washers, copper	74.15
Washers, iron or steel	73.32
Washing machines, laundry and textile	84.40
Washing machines, mineral	84.56
Washing preparations	34.02
Waste—	
Cork	45.01
Horsehair	05.02
Metal See under constituent metal	
Paper and paperboard	47.02
Silk	50.03
Wool or other animal hair	53.03, 04
Waste heat boilers	84.01
Watch—	
Cases, and parts of watch cases	91.09
Glasses, plastic	39.07
Glasses, other	70.15
Movements	91.07
Parts	91.11
Straps, textile, woven	62.05
Watches	91.01
Water filters, softeners and purification equipment	84.18
Water gas generators	84.03
Water heaters, domestic, instantaneous or storage, non-electric	84.17
Water heaters, electric, instantaneous or storage	85.12
Water tube boilers	84.01
Water proofing additives for cement	38.19
Wattle bark extract	32.01
Wattmeters	90.28, 29
Wax—	
Insect	15.15
Moulded or carved	95.08
Sealing	98.09
Vegetable	15.16
Waxes, artificial	34.04

INDEX

	Chapter or Heading No.		Chapter or Heading No.
W		W	
Waxes, dental	34.07	Wire— <i>continued</i>	
Waxes, mineral	27.13	Cloth, fabric, gauze, mesh, screening, sieving and woven, of iron or steel ...	73.27
Waxes, prepared	34.04	Cloth, gauze, netting etc., aluminium ...	76.13
W.C. seats, plastic	39.07	Cloth, gauze, netting etc., copper ...	74.11
Weapons (armaments)	Ch.93	Coated or cored with flux material, for soldering, welding, etc., of base metal...	83.15
Weapons (guided missiles)	93.07	Copper	74.03
Weaving machines	84.37	Electric insulated	85.23
Webbing, textile, narrow woven, non-elastic ...	58.05	Fencing, grill, netting, of iron or steel ...	73.27
Wedges, timber	82.01	Fencing, iron or steel	73.26
Weed-killers	38.11	Lead	78.02
Wet winding machines	84.36	Magnesium	77.02
Weighing machinery, including weights ...	84.20	Nails, tacks and staples, of copper ...	74.14
Welding appliances, gas operated	84.50	Nails, tacks and staples, of iron or steel (except copper-headed)	73.31
Welding electrodes of base metal, coated or cored with flux material, of base metal ...	83.15	Nickel	75.02
Welding flux etc	38.13	Single, not insulated, iron or steel ...	73.14, 15
Welding machines and apparatus, electric ...	85.11	Stranded, aluminium	76.12
Well-drilling machinery	84.23	Stranded, copper	74.10
Wellingtons	64.01	Stranded, iron or steel	73.25
Welt hooks, textile	84.38	Telecommunication, insulated	85.23
Wetting out agents	34.02	Tin	80.02
Whale oil	15.04, 08, 12	Winding, electric, insulated	85.23
Whalebone	05.09	Zinc	79.02
Whalemeat	02.04	Wire braided hose, rubber	40.09
Whalemeat extract	16.03	Wire-drawing machines	84.45
Wheat	10.01, 11.01, 02	Wire-working machines	84.45
Wheat gluten	11.09	Wire-winding machinery	84.59
Wheeled toys	97.01	Wolframite	26.01
Wheels	03.03, 16.05	Wood—	
Whetstones	68.05	Blockboard	44.15
Whey	04.02	Builders' carpentry and joinery	44.23
Whips	66.02	Cellular panels	44.16
Whisky	22.09	Charcoal	44.02
Whistles	92.08	Chipboard	44.18
White chocolate	07.04	Chips	44.09
White lead (lead carbonate, basic)	28.42	Creosote	38.09
White lead paste	32.09	Drawn	44.11
Whitewash brushes	96.02	Flour	44.12
Whiting	03.01	Fuel	44.01
Whiting (chalk)	25.08	Furniture	94.01, 94.03
Wicks, sulphur-treated	38.11	Gun stock blocks	93.06
Wicks, textile	59.14	Half-squared	44.04
Wickerwork articles, excluding furniture ...	46.03	Household utensils	44.24
Wigs	67.04	"Improved", in sheets, blocks or the like ...	44.17
Willow, for basket-making	14.01	In the rough	44.03
Winches	84.22	Marquetry	44.15
Wind musical instruments	92.03, 04, 05	Paving blocks	44.06
Winders, mining machinery	84.22	Planed or dressed	44.13
Winding machines, textile	84.36	Ply	44.15
Winding wires and strip, electric, insulated ...	85.23	Pulp	47.01
Window frames, wood	44.23	Reconstituted, in sheets, blocks or the like ...	44.18
Windows and window frames, aluminium ...	76.08	Roughly squared	44.04
Windows and window frames, iron or steel ...	73.21	Sawn lengthwise, sliced or peeled ...	44.05, 14
Windscreens wipers, electric	85.09	Tar or naphtha	38.09
Wine—		Tools	44.25
British	22.07	Waste	44.01
Other	22.05, 06, 07	Wool	44.12
Wine lees	23.05	Wood screws, iron or steel	73.32
Wine making machinery	84.27	Wood-working machinery	84.47
Winkles	03.03, 16.05	Wool, glass	70.20
Winnowing machines	84.25	Wool grease	15.05, 08, 12
Wire—		Wool, iron or steel	73.39
Aluminium	76.02	Wool, mineral	68.07
Barbed wire, iron or steel	73.26		
Cable, cordage or rope, aluminium	76.12		
Cable, cordage or rope, copper	74.10		
Cable, cordage, rope or slings, iron or steel ...	73.25		

	Chapter or Heading No.		Chapter or Heading No.
W		Y	
Wool, sheep's or lambs'—		Yarn— <i>continued</i>	
Carded or combed	53.05	Flax (linen)	54.03, 04
Fabrics, woven	53.11	Gimped	58.07
Noils	53.03	Glass fibre	70.20
Not carded or combed	53.01	Man-made fibres (continuous) monofil ...	51.02
Rags, pulled or garnetted	53.04	Man-made fibres (continuous), not put up	
Tops	53.05	for retail sale	51.01
Waste	53.03, 04	Man-made fibres (continuous), put up for	
Yarn	53.06, 07, 10	retail sale	51.03
Wool, wood	44.12	Man-made fibres (discontinuous), not put	
Woollen fabrics, woven	53.11	up for retail sale	56.05
Works trucks and parts	87.07	Man-made fibres (discontinuous), put up for	
Workshops, mobile	87.03	retail sale	56.06
Workshops, railway vehicle	86.06	Metallised textile	52.01
Worsted fabrics, woven	53.11	Paper	57.08
Wrapping machines	84.19	Sheep's or lambs' wool	53.06, 07, 10
Wrenches, tap	82.04	Silk	50.04–50.07
Wrenches, other	82.03	Yeast extracts	21.07
Wringers, laundering	84.40	Yeasts, natural	21.06
		Yoghourt	04.01, 04.02
		Yoghourt, with added flavouring or fruit ...	21.07
		Yolk, egg	04.05
		Yttrium	28.05
		Yttrium compounds	28.52
X		Z	
X-ray apparatus and appliances	90.20	Zinc building components	79.05
X-ray film	37.01	Zinc, including alloys	Ch.79
X-ray tubes	90.20	Zinc ores and concentrates	26.01
Xylenes	29.01	Zinc oxide paste	32.09
Xylenols	27.07, 29.06	Zinc waste and scrap	79.01
Xyloles	27.07	Zincates	28.47
Xylophones	92.06	Zipp fasteners	98.02
		Zirconates	28.47
		Zirconium	81.04
		Zirconium ores and concentrates	26.01
Y			
Yarn—			
Animal hair, other than sheep's or lambs' 53.08, 09, 10			
Chenille	58.07		
Cotton	55.05, 06		