

GUERNSEY

STATUTORY INSTRUMENT 1976 No. 73

THE IMPORT DUTIES (BAILLIWICK OF GUERNSEY) (NO. 77) ORDER, 1976

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 Import Duties (Bailiwick of Guernsey) (No. 70) Order, 1975, as amended (a), is hereby further amended as follows:-

in the Second Schedule thereto the Notes, Tariff Headings and subheadings set out in Part I of the Schedule to this Order, together with the Rates of Duty and footnotes relating thereto, are revoked and the corresponding Notes, Tariff Headings and subheadings contained in Part II of the Schedule to this Order, together with the Rates of Duty and footnotes relating thereto, are substituted therefor.

2. (1) This Order may be cited as the Import Duties (Bailiwick of Guernsey) (No. 77) Order, 1976.
- (2) This Order shall come into operation on the first day of January, nineteen hundred and seventy-seven.

dated this fourteenth day of December, nineteen hundred and seventy-six.

J G DOREY (SIGNED)

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

(a) S.I. 1975 No.53; S.I. 1976 No. 7; S.I. 1976 No.21; S.I. 1976 No.46;
S.I. 1976 No.52; S.I. 1976 No.57; S.I. 1976 No.68.

SCHEDULE

Section one

PART I

NOTES, TARIFF HEADINGS AND SUBHEADINGS REVOKED

1. Heading 03.03 to subheading 04.01 B.III.both inclusive.
2. Heading 05.09 to heading 08.13 both inclusive.
3. Subheading 11.02 C. to subheading 11.07 B. both inclusive.
4. Heading 12.07 to heading 13.03 both inclusive.
5. Subheading 16.02 B.III.b) to heading 16.05 both inclusive.
6. Heading 18.01 to subheading 19.02 B.I.d)2. both inclusive.
7. Notes to Chapter 20.
8. Heading 20.01 to heading 20.07 both inclusive.
9. Notes to Chapter 22.
10. Heading 22.01 to heading 25.02 both inclusive.
11. Notes to Chapter 26.
12. Heading 26.01 to heading 27.07 both inclusive.
13. Subheading 27.13 B. to heading 28.13 both inclusive.
14. Heading 28.44 to heading 28.58 both inclusive.
15. Notes to Chapter 38.
16. Heading 38.01 to heading 38.11 both inclusive.
17. Heading 42.03 to heading 43.04 both inclusive.
18. Notes to Section XI.
19. Heading 50.01 to heading 50.04 both inclusive.
20. Subheading 59.17 C. to subheading 60.02 A. both inclusive.
21. Subheading 69.12 C.II. to heading 69.14 both inclusive.
22. Heading 70.14 to heading 70.19 both inclusive.
23. Heading 83.10 to subheading 84.06 C.II.a) both inclusive.
24. Heading 84.10 to subheading 84.17 B. both inclusive.
25. Heading 84.41 to heading 84.58 both inclusive.
26. Heading 98.02 to heading 98.09 both inclusive.
27. Index.

EXPLANATORY NOTE

This Order, which comes into operation on 1 January 1977, makes further amendments to the Second Schedule to the Import Duties (Bailiwick of Guernsey) (No.70) Order, 1975, which sets out the 1976 Guernsey Customs Tariff.

It provides in the case of full rates of duty (those in column 2 of Schedule 2) for the move which has to be made on 1 January 1977 towards the duties in the Common Customs Tariff (CCT). This move reduces the difference between the full rate of duty applied in the Bailiwick at 1 January 1972 ("the basic duty") and the duty in the CCT by 80% in the case of horticultural products.

It continues the process begun by the Import Duties (Bailiwick of Guernsey) (No.61), Order, 1973 in providing a fourth 20% reduction of "the basic duties" on horticultural products entitled to benefit from the eventual abolition of customs duties in trade between the Bailiwick and Member States of the EEC.

It also provides in the case of horticultural products qualifying for Commonwealth preference for a move to reduce by 80% the difference between the Commonwealth preference area rate of duty applied in the Bailiwick at 1 January 1972 and the duty in the CCT. (The Commonwealth preference area rates are those prefixed by "C1" in column 3 of Schedule 2).

The Schedule contains textual amendments in accordance with the obligations of the Bailiwick to align to the EEC's Common Customs Tariff.

PART II

Notes, Tariff Headings and subheadings substituted.

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 of the genera " Palinurus ", " Panulirus " and " Jasus "	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 " Crangon " 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>Sepiola 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 }	—

* " E " rate (nil) for Iceland.

Chapter 4

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

NOTES

1. The expression "milk" means full cream or skimmed milk, buttermilk, whey, kephir, yoghurt and similar fermented milk.
2. Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning of heading No. 04.02. However, milk and cream are not regarded as so preserved merely by reason of being pasteurised, sterilised or peptonised, if they are not put up in hermetically sealed cans.

ADDITIONAL NOTES

1. The term "cans", as used in Note 2 to this Chapter, shall be taken to apply only to such containers of a net capacity not exceeding 5kg.
2. The expression "special milk for infants", as used in subheading 04.02 B. I. a), shall be taken to mean products free from pathogenic and toxigenic germs and containing per gramme less than 10,000 revivifiable aerobic bacteria and less than 2 coliform bacteria.
3. For the purpose of calculating the fat content of products falling within subheadings 04.02 B. I. b) and B. II. b), the weight of any added sugar shall be disregarded.
4. A. The expression "whole cheeses", as used in subheading 04.04 A. I. a), shall be taken to apply to whole cheeses of the conventional flat cylindrical shape of the following net weights :
 —Emmentaler : not less than 60kg but not more than 130kg ;
 —Gruyère and Sbrinz : not less than 20kg but not more than 45kg ;
 —Bergkäse : not less than 20kg but not more than 60kg ;
 —Appenzel : not less than 6kg but not more than 8kg.
- B. The expression "whole cheeses", as used in subheading 04.04 E. I. b.) 1. aa), 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	
	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%	C1 } 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	6.4%	M } Free C2 }
II. Bulbs, corms, rhizomes and tubers :		
a) Begonia and gloxinia	7.4%	M } Free C1 } 6.4% C2 } Free
b) Other	8.4%	M } Free C1 } 6.4% C2 } Free
III. Other, including dahlia and other tuberous roots	6.4% + £0.0275 per kg	M } Free C1 } 6.4% C2 } Free
B. In growth or in flower :		
I. Orchids, hyacinths, narcissi and tulips :		
a) Narcissus (polyanthus types), roman hyacinth	12% + £0.0082 per kg (gross)	M } £0.0082 per kg (gross) C1 } 12% C2 } Free
b) Hyacinth (other than roman hyacinth), narcissus (other than polyanthus types but including daffodil), tulip :		
1. From 1 December to last day of February	12% + £0.0624 per kg (gross)	M } £0.0624 per kg (gross) C1 } 12% C2 } Free
2. From 1 March to 30 April	12% + £0.0496 per kg (gross)	M } £0.0496 per kg (gross) C1 } 12% C2 } Free
3. From 1 May to 30 November	12% + £0.0367 per kg (gross)	M } £0.0367 per kg (gross) C1 } 12% C2 } Free
c) Other	12% + £0.0367 per kg (gross)	M } £0.0367 per kg (gross) C1 } 12% C2 } Free
II. Other :		
a) Ixia, snowdrop, star of Bethlehem	8% + £0.0082 per kg (gross)	M } £0.0082 per kg (gross) C1 } 8% C2 } Free
b) Ranunculus	8% + £0.0128 per kg (gross)	M } £0.0128 per kg (gross) C1 } 8% C2 } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
06.01 B. II.—continued		
c) Iris :		
1. From 1 December to last day of February	8% + £0.0624 per kg (gross)	M £0.0624 per kg (gross) CI 8% C2 Free
2. From 1 March to 30 April	8% + £0.0496 per kg (gross)	M £0.0496 per kg (gross) CI 8% C2 Free
3. From 1 May to 30 November	8% + £0.0367 per kg (gross)	M £0.0367 per kg (gross) CI 8% C2 Free
d) Freesia :		
1. From 1 September to 30 April	13%	M 5% CI 8% C2 Free
2. From 1 May to 31 August	10%	M 2% CI 8% C2 Free
e) Other	8% + £0.0367 per kg (gross)	M £0.0367 per kg (gross) CI 8% 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	9.6%	M } Free C2 }
B. Vine slips, grafted or rooted	2.4% + £0.8857 per 100kg (gross)	M £0.8857 per 100kg (gross) CI 2.4% C2 Free
C. Pineapple plants	£0.8857 per 100kg (gross)	CI } Free C2 }
D. Other :		
I. Mushroom spawn	10.4%	M } Free C2 }
II. Rose stocks and rose trees, shrubs, bushes and plants :		
a) Rose stocks neither budded nor grafted, the following : Rooted single stems of rosa canina or rosa rugosa, not less than 1.2m in length; seedlings of rosa canina or rosa laxa	10.4%	M } Free C2 }
b) Other :		
1. Standard trees, including half standards, quarter standards and weeping standards	10.4% + £2.4000 per 100	M £2.4000 per 100 CI 10.4% C2 Free
2. Other	10.4% + £0.6000 per 100	M £0.6000 per 100 CI 10.4% C2 Free
III. Fruit stocks and fruit trees, shrubs, bushes and plants	10.4% + £0.8857 per 100kg (gross)	M £0.8857 per 100kg (gross) CI 10.4% C2 Free
IV. Azalea indica :		
a) Not in flower	10.4%	M } Free C2 }
b) In flower	10.4% + £0.0367 per kg (gross)	M £0.0367 per kg (gross) CI 10.4% 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	10.4%	M } Free C2 }
VI. Other :		
a) Not in flower :		
1. Trees, shrubs and bushes	10.4% + £0.8857 per 100kg (gross)	M £0.8857 per 100kg (gross) CI 10.4% C2 Free
2. Other	10.4% + £0.0275 per kg (gross)	M £0.0275 per kg (gross) CI 10.4% C2 Free
b) In flower :		
1. <i>Gypsophila</i> , heather, marguerite, marigold, stock	10.4% + £0.0082 per kg (gross)	M £0.0082 per kg (gross) CI 10.4% C2 Free
2. Other	10.4% + £0.0367 per kg (gross)	M £0.0367 per kg (gross) CI 10.4% 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 :		
1. From 1 June to 31 October :		
a) Mimosa	19.2% + £0.0036 per kg	M £0.0036 per kg CI 19.2% C2 Free
b) <i>Gypsophila</i> , heather, <i>ixia</i> , marguerite, marigold, roman hyacinth, snowdrop, star of Bethlehem, stock	19.2% + £0.0082 per kg	M £0.0082 per kg CI 19.2% C2 Free
c) Lilac	19.2% + £0.0066 per kg	M £0.0066 per kg CI 19.2% C2 Free
d) <i>Narcissus</i> (polyanthus types), peony, <i>ranunculus</i>	19.2% + £0.0128 per kg	M £0.0128 per kg CI 19.2% C2 Free
e) Hyacinth (other than roman hyacinth), iris, <i>narcissus</i> (other than polyanthus types, but including daffodil), tulip	19.2% + £0.0367 per kg	M £0.0367 per kg CI 19.2% C2 Free
f) Freesia :		
1. From 1 September to 31 October :		
aa) Of a value exceeding £1.9836 per kg	19.2% + £0.1543 per kg	M £0.1543 per kg CI 19.2% C2 Free
bb) Other	24%	M 5% CI 19.2% C2 Free
2. From 1 June to 31 August		
g) Anemone, carnation, rose	19.2% + £0.0551 per kg	M £0.0551 per kg CI 19.2% C2 Free
h) Other	19.2% + £0.0440 per kg	M £0.0440 per kg CI 19.2% C2 Free

Tariff Heading	Rate of Duty	
	Full	Preferential
06.03 A.—continued		
II. From 1 November to 31 May :		
a) Mimosa	13.6% + £0.0036 per kg	M £0.0036 per kg C1 13.6% C2 Free
b) Gypsophila, heather, ixia, marguerite, marigold, roman hyacinth, snowdrop, star of Bethlehem, stock	13.6% + £0.0082 per kg	M £0.0082 per kg C1 13.6% C2 Free
c) Lilac	13.6% + £0.0066 per kg	M £0.0066 per kg C1 13.6% C2 Free
d) Narcissus (polyanthus types), peony, ranunculus	13.6% + £0.0128 per kg	M £0.0128 per kg C1 13.6% C2 Free
e) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip :		
1. From 1 November to 30 November	13.6% + £0.0367 per kg	M £0.0367 per kg C1 13.6% C2 Free
2. From 1 December to last day of February	13.6% + £0.0624 per kg	M £0.0624 per kg C1 13.6% C2 Free
3. From 1 March to 30 April	13.6% + £0.0496 per kg	M £0.0496 per kg C1 13.6% C2 Free
4. From 1 May to 31 May	13.6% + £0.0367 per kg	M £0.0367 per kg C1 13.6% C2 Free
f) Freesia :		
1. From 1 November to 30 April :		
aa) Of a value exceeding £1.9836 per kg	13.6% + £0.1543 per kg	M £0.1543 per kg C1 13.6% C2 Free
bb) Other	18.6%	M 5% C1 13.6% C2 Free
2. From 1 May to 31 May	13.6% + £0.0551 per kg	M £0.0551 per kg C1 13.6% C2 Free
g) Anemone, carnation, rose	13.6% + £0.0551 per kg	M £0.0551 per kg C1 13.6% C2 Free
h) Other	13.6% + £0.0440 per kg	M £0.0440 per kg C1 13.6% C2 Free
B. Other :		
I. Mimosa	16% + £0.0036 per kg	M £0.0036 per kg C1 16% C2 Free
II. Gypsophila, heather, ixia, marguerite, marigold, roman hyacinth, snowdrop, star of Bethlehem, stock	16% + £0.0082 per kg	M £0.0082 per kg C1 16% C2 Free

Tariff Heading	Rate of Duty	
	Full	Preferential
06.03 B.—continued		
III. Lilac	16% + £0-0066 per kg	M £0-0066 per kg C1 16% C2 Free
IV. Narcissus (polyanthus types), peony, ranunculus	16% + £0-0128 per kg	M £0-0128 per kg C1 16% 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	16% + £0-0624 per kg	M £0-0624 per kg C1 16% C2 Free
b) From 1 March to 30 April	16% + £0-0496 per kg	M £0-0496 per kg C1 16% C2 Free
c) From 1 May to 30 November	16% + £0-0367 per kg	M £0-0367 per kg C1 16% C2 Free
VI. Freesia:		
a) From 1 September to 30 April:		
1. Of a value exceeding £1-9836 per kg	16% + £0-1543 per kg	M £0-1543 per kg C1 16% C2 Free
2. Other	21%	M 5% C1 16% C2 Free
b) From 1 May to 31 August	16% + £0-0551 per kg	M £0-0551 per kg C1 16% C2 Free
VII. Anemone, carnation, rose	16% + £0-0551 per kg	M £0-0551 per kg C1 16% C2 Free
VIII. Other	16% + £0-0440 per kg	M £0-0440 per kg C1 16% C2 Free
0604 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	£0-0082 per kg	C1 } Free C2 }
B. Other:		
I. Fresh:		
a) Foliage:		
1. Cycas, magnolia, holly, mistletoe, golden palm	8%	M } Free C2 }
2. Asparagus	8% + £0-0367 per kg	M £0-0367 per kg C1 8% C2 Free
3. Other	8% + £0-0082 per kg	M £0-0082 per kg C1 8% C2 Free

Tariff Heading	Rate of Duty	
	Full	Preferential
05.04 B.1.—continued		
b) Branches (other than foliage) and other parts	8%	M } Free C2 }
c) Mosses and lichens	8% + £0.0082 per kg	M £0.0082 per kg C1 8% C2 Free
d) Grasses :		
1. Agrostis, erianthus, eulalia, pampas, stipa, tropini (lagurus)	8%	M } Free C2 }
2. Other	8% + £0.0082 per kg	M £0.0082 per kg C1 8% C2 Free
II. Not further prepared than dried :		
a) Foliage :		
1. Cycas, magnolia, holly, mistletoe, golden palm	6.4%	M } Free C2 }
2. Asparagus	6.4% + £0.0367 per kg	M £0.0367 per kg C1 6.4% C2 Free
3. Other	6.4% + £0.0082 per kg	M £0.0082 per kg C1 6.4% C2 Free
b) Branches (other than foliage) and other parts	6.4%	M } Free C2 }
c) Mosses and lichens	6.4% + £0.0082 per kg	M £0.0082 per kg C1 6.4% C2 Free
d) Grasses :		
1. Agrostis, erianthus, eulalia, pampas, stipa, tropini (lagurus)	6.4%	M } Free C2 }
2. Other	6.4% + £0.0082 per kg	M £0.0082 per kg C1 6.4% C2 Free
III. Other :		
a) Foliage :		
1. Cycas, magnolia, holly, mistletoe, golden palm	13.6%	M } Free C2 }
2. Asparagus	13.6% + £0.0367 per kg	M £0.0367 per kg C1 13.6% C2 Free
3. Other	13.6% + £0.0082 per kg	M £0.0082 per kg C1 13.6% C2 Free
b) Branches (other than foliage) and other parts	13.6%	M } Free C2 }
c) Mosses and lichens	13.6% + £0.0082 per kg	M £0.0082 per kg C1 13.6% C2 Free
d) Grasses :		
1. Agrostis, erianthus, eulalia, pampas, stipa, tropini (lagurus)	13.6%	M } Free C2 }
2. Other	13.6% + £0.0082 per kg	M £0.0082 per kg C1 13.6% C2 Free

Chapter 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

NOTE

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

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

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

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

ADDITIONAL NOTE

The expression "cultivated mushrooms", as used in sub-heading 07.01 Q.I., shall be taken to apply only to the following cultivated mushrooms of the *Psalliota* (*Agaricus*) species : *hortensis*, *alba* or *dispora* and *subedulis*. Other species, including those cultivated artificially (for example, *Rhodopaxillus nudus* and *Polyporus tuberaster*), fall within 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 C1 7.2% C2 Free	—
b) From 1 July to 31 August	7.2% + £0.0393 per 100kg	M £0.0393 per 100kg C1 7.2% C2 Free	—
c) From 1 September to 15 May	7.2% + £0.0196 per 100kg	M £0.0196 per 100kg C1 7.2% C2 Free	—
II. New potatoes :			
a) From 1 January to 15 May	12% + £0.0196 per 100kg	M £0.0196 per 100kg C1 12% §C2 Free	—
b) From 16 May to 30 June	16.8% + £0.1836 per 100kg	M £0.1836 per 100kg C1 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 C1 7.2% C2 Free	—
2. From 1 September to 30 June	7.2% + £0.0196 per 100kg	M £0.0196 per 100kg C1 7.2% C2 Free	—
b) Other :			
1. From 1 July to 31 August	14.4% + £0.0393 per 100kg	M £0.0393 per 100kg C1 14.4% C2 Free	—
2. From 1 September to 30 June	14.4% + £0.0196 per 100kg	M £0.0196 per 100kg C1 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	£0.1574 per 100kg, + 13.6% or 1.60UA† per 100kg †	M £0.1574 per 100kg C1 13.6% or 1.60UA† per 100kg † C2 Free	—

*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	£0.1181 per 100kg, + 13.6% or 1.60UA† per 100kg †	M. £0.1181 per 100kg C1 13.6% or 1.60UA† per 100kg † C2 Free	—
b) From 1 December to 14 April :			
1. From 1 December to last day of February	£0.1181 per 100kg, + 9.6% or 1.12UA† per 100kg †	M £0.1181 per 100kg C1 9.6% or 1.12UA† per 100kg † C2 Free	—
2. From 1 March to 14 April	£0.1574 per 100kg, + 9.6% or 1.12UA† per 100kg †	M £0.1574 per 100kg C1 9.6% or 1.12UA† per 100kg † C2 Free	—
II. White cabbages and red cabbages	12% or 0.40UA† per 100kg †	M } Free C2 }	—
III. Other	12%	M } Free C2 }	—
C. Spinach	10.4%	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	£0.5905 per 100kg, + 12% or 2UA† per 100kg gross †	M £0.5905 per 100kg C1 12% or 2UA† per 100kg gross † C2 Free	—
2. From 1 May to 31 May	£0.3936 per 100kg, + 12% or 2UA† per 100kg gross †	M £0.3936 per 100kg C1 12% or 2UA† per 100kg gross † C2 Free	—
3. From 1 June to 31 October	£0.3149 per 100kg, + 12% or 2UA† per 100kg gross †	M £0.3149 per 100kg C1 12% or 2UA† per 100kg gross † C2 Free	—
4. From 1 November to 30 November	£0.1968 per 100kg, + 12% or 2UA† per 100kg gross †	M £0.1968 per 100kg C1 12% or 2UA† per 100kg gross † C2 Free	—
b) From 1 December to 31 March :			
1. From 1 December to last day of February	£0.1968 per 100kg, + 10.4% or 1.28UA† per 100kg gross †	M £0.1968 per 100kg C1 10.4% or 1.28UA† per 100kg gross † C2 Free	—
2. From 1 March to 31 March	£0.5905 per 100kg + 10.4% or 1.28UA† per 100kg gross †	M £0.5905 per 100kg C1 10.4% or 1.28UA† per 100kg gross † C2 Free	—
II. Other :			
a) Lettuce (other than cabbage lettuce) and endive :			
1. From 1 March to 30 April	10.4% + £0.5905 per 100kg	M £0.5905 per 100kg C1 10.4% C2 Free	—
2. From 1 May to 31 May	10.4% + £0.3936 per 100kg	M £0.3936 per 100kg C1 10.4% 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	10.4% + £0.3149 per 100kg	M £0.3149 per 100kg C1 10.4% C2 Free	—
4. From 1 November to last day of February	10.4% + £0.1968 per 100kg	M £0.1968 per 100kg C1 10.4% C2 Free	—
b) Chlcolry (salad) :			
1. From 1 November to 31 March	10.4% + £0.1574 per 100kg	M £0.1574 per 100kg C1 10.4% C2 Free	—
2. From 1 April to 31 October	12.4%	M 2% C1 10.4% C2 Free	—
c) Other			
	10.4%	M } Free C2 }	—
E. Chard (or white beet) and cardoons			
	10.4%	M } Free C2 }	—
F. Leguminous vegetables, shelled or unshelled :			
I. Peas :			
a) From 1 September to 31 May	10%	M 2% C1 8% C2 Free	—
b) From 1 June to 31 August :			
I. Unshelled :			
aa) From 1 June to 31 July	13.6% + £0.3673 per 100kg	M £0.3673 per 100kg C1 13.6% C2 Free	—
bb) From 1 August to 31 August	15.6%	M 2% C1 13.6% C2 Free	—
2. Shelled :			
	15.6%	M 2% C1 13.6% C2 Free	—
II. Beans (of the species <i>Phaseolus</i>) :			
a) From 1 October to 30 June	2%, + 10.4% or 1.60UA† per 100kg †	M 2% C1 10.4% or 1.60UA† C2 Free	—
b) From 1 July to 30 September	2%, + 13.6% or 1.60UA† per 100kg †	M 2% C1 13.6% or 1.60UA† C2 Free	—
III. Other			
	13.2%	M 2% C1 11.2% 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	10.4%	M } Free C2 }	—
b) From 1 October to 30 April	13.6%	M } Free C2 }	—
II. Carrots and turnips :			
a) Carrots :			
1. From 1 April to 30 April	15.6%	M 2% C1 13.6% C2 Free	—

† Whichever is the greater.

‡ See page iii.

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Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
07.01 G.II. a)—continued			
2. From 1 May to 30 June	13.6% + £0.3936 per 100kg	M £0.3936 per 100kg CI 13.6% C2 Free	—
3. From 1 July to 31 October	15.6%	M 2% CI 13.6% C2 Free	—
4. From 1 November to 31 March	14.6%	M 1% CI 13.6% C2 Free	—
b) Turnips	15.6%	M 2% CI 13.6% C2 Free	—
III. Horse-radish (<i>Cochlearia armoracia</i>)	12%	M } Free C2 }	—
IV. Other	13.6%	M } Free C2 }	—
H. Onions, shallots and garlic	9.6%	M } Free C2 }	—
IJ. Leeks and other alliaceous plants (for example, chives, Welsh onions)	10.4%	M } Free C2 }	—
K. Asparagus :			
I. From 16 April to 30 June	12.8% + £1.1023 per 100kg	M £1.1023 per 100kg CI 12.8% C2 Free	—
II. From 1 July to 15 April	14.8%	M 2% CI 12.8% C2 Free	—
L. Artichokes	10.4%	M } Free C2 }	—
M. Tomatoes :			
I. From 1 November to 14 May :			
a) From 1 November to 15 November	2% + 8.8% or 1.60UA† per 100kg †	M 2% CI 8.8% or 1.60UA† per 100kg † C2 Free	*
b) From 16 November to 31 March	1.6% + 8.8% or 1.60UA† per 100kg †	M 1.6% CI 8.8% or 1.60UA† per 100kg † C2 Free	*
c) From 1 April to 30 April	2% + 8.8% or 1.60UA† per 100kg †	M 2% CI 8.8% or 1.60UA† per 100kg † C2 Free	*
d) From 1 May to 14 May :			
1. Of a value exceeding £13.7800 per 100kg	£0.7348 per 100kg, + 8.8% or 1.60UA† per 100kg †	M £0.7348 per 100kg CI 8.8% or 1.60UA† per 100kg † C2 Free	*
2. Other	2% + 8.8% or 1.60UA† per 100kg †	M 2% CI 8.8% or 1.60UA† per 100kg † C2 Free	*

* 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	£0·7348 per 100kg, + 14·4% or 2·80UA† per 100kg †	M £0·7348 per 100kg CI 14·4% or 2·80UA† per 100kg † C2 Free	*
2. Other	2% + 14·4% or 2·80UA† per 100kg †	M 2% CI 14·4% or 2·80UA† per 100kg † C2 Free	*
b) From 16 May to 31 May :			
1. Of a value exceeding £11·0250 per 100kg	£1·1023 per 100kg, + 14·4% or 2·80UA† per 100kg †	M £1·1023 per 100kg CI 14·4% or 2·80UA† per 100kg † C2 Free	*
2. Other	2% + 14·4% or 2·80UA† per 100kg †	M 2% CI 14·4% or 2·80UA† per 100kg † C2 Free	*
c) From 1 June to 15 June			
	£1·1023 per 100kg, + 14·4% or 2·80UA† per 100kg †	M £1·1023 per 100kg CI 14·4% or 2·80UA† per 100kg † C2 Free	*
d) From 16 June to 31 July			
	£0·9184 per 100kg, + 14·4% or 2·80UA† per 100kg †	M £0·9184 per 100kg CI 14·4% or 2·80UA† per 100kg † C2 Free	*
e) From 1 August to 31 August			
	£0·7348 per 100kg, + 14·4% or 2·80UA† per 100kg †	M £0·7348 per 100kg CI 14·4% or 2·80UA† per 100kg † C2 Free	*
f) From 1 September to 31 October			
	£0·3673 per 100kg, + 14·4% or 2·80UA† per 100kg †	M £0·3673 per 100kg CI 14·4% or 2·80UA† per 100kg † C2 Free	*
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			
	5·6%	M } Free C2 }	—
P. Cucumbers and gherkins :			
I. Cucumbers from 16 May to 31 October :			
a) From 16 May to 30 September			
	16% + £0·3936 per 100kg	M £0·3936 per 100kg CI 16% C2 Free	*
b) From 1 October to 31 October			
	18%	M 2% CI 16% C2 Free	*
II. Other :			
a) Cucumbers :			
1. From 1 March to 15 May			
	12·8% + £0·3936 per 100kg	M £0·3936 per 100kg CI 12·8% C2 Free	*
2. From 1 November to last day of February			
	14·8%	M 2% CI 12·8% C2 Free	*
b) Gherkins			
	12·8%	M } Free C2 }	—

* In certain conditions an import 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—continued			
Q. Mushrooms and truffles :			
I. Cultivated mushrooms :			
a) From 1 October to 30 April	16.8%	M 4% C1 12.8% C2 Free	—
b) From 1 May to 30 September	14.8%	M 2% C1 12.8% C2 Free	—
II. Chanterelles :			
a) From 1 October to 30 April	7.2%	M 4% C1 3.2% C2 Free	—
b) From 1 May to 30 September	5.2%	M 2% C1 3.2% C2 Free	—
III. Flap mushrooms :			
a) From 1 October to 30 April	9.6%	M 4% C1 5.6% C2 Free	—
b) From 1 May to 30 September	7.6%	M 2% C1 5.6% C2 Free	—
IV. Other :			
a) Mushrooms :			
1. From 1 October to 30 April	10.4%	M 4% C1 6.4% C2 Free	—
2. From 1 May to 30 September	8.4%	M 2% C1 6.4% C2 Free	—
b) Truffles :	6.4%	M } C2 } Free	—
R. Fennel :			
I. Sweet fennel			
	8%	M } C2 } Free	—
II. Other			
	8% + £0.8267 per 100kg	M £0.8267 per 100kg C1 8% C2 Free	—
S. Sweet peppers			
	7.2%	M } C2 } Free	—
T. Other :			
I. Herbs			
	12.8% + £0.8267 per 100kg	M £0.8267 per 100kg C1 12.8% C2 Free	—
II. Other			
	12.8%	M } C2 } Free	—
07.02 VEGETABLES (WHETHER OR NOT COOKED), PRESERVED BY FREEZING :			
A. Olives			
	15.2%	M } C2 } Free	—
B. Other			
	14.4%	M } C2 } Free	—
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 } C2 } Free	—
II. Other			
	6.4%	M } C2 } Free	L

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
07.03—continued			
B. Capers	4.8%	M } Free C2 }	—
C. Onions	7.2%	M } Free C2 }	—
D. Cucumbers and gherkins	12%	M } Free C2 }	—
E. Other vegetables	9.6%	M } Free C2 }	—
F. Mixtures of vegetables specified above	12%	M } Free C2 }	—
07.04 DRIED, DEHYDRATED OR EVAPORATED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED :			
A. Onions :			
I. In airtight containers	17.4%	M } 3% C1 } 14.4% C2 } Free	—
II. Other	14.4%	M } Free C2 }	—
B. Other :			
I. Horse-radish	12.8%	M } Free C2 }	—
II. Herbs, not in powder	12.8% + £0.8267 per 100kg	M } £0.8267 per 100kg C1 } 12.8% C2 } Free	—
III. Leeks	12.8%	M } Free C2 }	—
IV. Garlic, sweet peppers and tomatoes	12.8%*	M } Free C2 }	—
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 } 3% C1 } 12.8% C2 } Free	—
2. Other	16%	M } 2% C1 } 12.8% C2 } Free	—
b) Other	12.8%	M } Free C2 }	—
07.05 DRIED LEGUMINOUS VEGETABLES, SHELLS, WHETHER OR NOT SKINNED OR SPLIT :			
A. For sowing :			
I. Peas (including chick peas) and beans (of the species Phaseolus)	3.6%†	M } Free C2 }	—
II. Lentils	1.6%†	M } Free C2 }	—
III. Other	4%†	M } Free C2 }	—
B. Other :			
I. Peas (including chick peas) and beans (of the species Phaseolus) :			
a) Split peas	6.6%†	M } 3% C1 } 3.6% C2 } Free	—
b) Other	3.6%†	M } Free C2 }	—
II. Lentils	1.6%†	M } Free C2 }	—
III. Other	4%†	M } Free C2 }	—
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	L
B. Other	2.4%	M } Free C2 }	—

* "E" rate 12% 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	10.4% + £0.0688 per 100kg	M £0.0688 per 100kg C1 10.4% C2 Free	*
b) From 1 May to 15 May	4.8% + £0.0688 per 100kg	M £0.0688 per 100kg C1 4.8% C2 Free	*
c) From 16 May to 15 October	3.2% + £0.0688 per 100kg	M £0.0688 per 100kg C1 3.2% C2 Free	*
d) From 16 October to 31 March :			
1. From 16 October to 30 November	16% + £0.0688 per 100kg	M £0.0688 per 100kg C1 16% C2 Free	*
2. From 1 December to 31 March	16%	M } Free C2 }	*
II. Other :			
a) From 1 April to 15 October :			
1. Fresh	12% + £0.0688 per 100kg	M £0.0688 per 100kg C1 12% C2 Free	—
2. Dried :	14%	M } 2% C1 12% C2 Free	—
b) From 16 October to 31 March :			
1. Fresh :			
aa) From 16 October to 30 November	16% + £0.0688 per 100kg	M £0.0688 per 100kg C1 16% C2 Free	—
bb) From 1 December to 31 March	16%	M } Free C2 }	—
2. Dried	18%	M } 2% C1 16% C2 Free	—

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

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

† "E" rate 3.9% for Portugal.

1.1.77

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
08.04 A. 1. a)—continued			
2. Other :			
aa) From 1 November to 31 January	15.4%	M 1% CI 14.4% C2 Free	*
bb) From 1 February to 30 June	14.4% + £0.2755 per 100kg	M £0.2755 per 100kg CI 14.4% C2 Free	*
cc) From 1 July to 14 July	16.4%	M 2% CI 14.4% C2 Free	*
b) From 15 July to 31 October :			
I. Hothouse :			
aa) from 15 July to 31 August	22%	M 2% CI 17.6% C2 Free	*
bb) from 1 September to 31 October	22%	M 1% CI 17.6% C2 Free	*
2. Other :			
aa) From 15 July to 31 August	19.6%	M 2% CI 17.6% C2 Free	*
bb) From 1 September to 31 October	18.6%	M 1% CI 17.6% C2 Free	*
II. Other :			
a) From 1 November to 14 July :			
I. 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 :			
I. 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	3.2% + £0.0393 per 100kg	M £0.0393 per 100kg CI 3.2% C2 Free	—
b) Raisins, sultanas and other dried grapes	3.2% + £0.0787 per 100kg	M £0.0787 per 100kg CI 3.2% C2 Free	—
II. Other :			
a) Currants	3.2% + £0.0393 per 100kg	M £0.0393 per 100kg CI 3.2% C2 Free	—
b) Raisins, sultanas and other dried grapes	3.2% + £0.0787 per 100kg	M £0.0787 per 100kg CI 3.2% C2 Free	—

* 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	5.6%	M } Free C2 }	—
B. Walnuts	6.4%	M } Free C2 }	—
C. Chestnuts	5.6%	M } Free C2 }	—
D. Pistachios	1.6%	M } Free C2 }	—
E. Pecans	2.4%	M } Free C2 }	—
F. Areca (or betel) and cola	1.2%	M } Free C2 }	—
G. Other	3.2%	M } Free C2 }	—
08.06 APPLES, PEARS AND QUINCES, FRESH :			
§ A. Apples :			
I. Cider apples, in bulk, from 16 September to 15 December	7.2% or 0.36UA† per 100kg †	M } Free C2 }	—
II. Other :			
a) From 1 August to 31 December :			
1. From 1 August to 15 August	£0.0885 per 100kg, + 11.2% or 1.92UA† per 100kg †	M £0.0885 per 100kg CI 11.2% or 1.92UA† per 100kg † C2 Free	*
2. From 16 August to 31 December	11.2% or 1.92UA† per 100kg †	M } Free C2 }	*
b) From 1 January to 31 March	8% or 1.36UA† per 100kg †	M } Free C2 }	*
c) From 1 April to 31 July :			
1. From 1 April to 15 April	4.8% or 1.12UA† per 100kg †	M } Free C2 }	*
2. From 16 April to 31 July	£0.0885 per 100kg, + 4.8% or 1.12UA† per 100kg †	M £0.0885 per 100kg CI 4.8% or 1.12UA† per 100kg † C2 Free	*
§ B. Pears :			
I. Perry pears, in bulk, from 1 August to 31 December	£0.0590 per 100kg, + 7.2% or 0.36UA† per 100kg †	M £0.0590 per 100kg CI 7.2% or 0.36UA† per 100kg † C2 Free	*
II. Other :			
a) From 1 January to 31 March :			
1. From 1 January to 31 January	£0.0590 per 100kg, + 8% or 1.20UA† per 100kg †	M £0.0590 per 100kg CI 8% or 1.20UA† per 100kg † C2 Free	*
2. From 1 February to 31 March	£0.0885 per 100kg, + 8% or 1.20UA† per 100kg †	M £0.0885 per 100kg CI 8% or 1.20UA† per 100kg † C2 Free	*
b) From 1 April to 15 July	£0.0885 per 100kg, + 5.6% or 1.20UA† per 100kg †	M £0.0885 per 100kg CI 5.6% or 1.20UA† per 100kg † C2 Free	*
c) From 16 July to 31 July	£0.0885 per 100kg, + 8% or 1.20UA† per 100kg †	M £0.0885 per 100kg CI 8% or 1.20UA† per 100kg † C2 Free	*
d) From 1 August to 31 December	£0.0590 per 100kg, + 10.4% or 1.60UA† per 100kg †	M £0.0590 per 100kg CI 10.4% or 1.60UA† per 100kg † C2 Free	*
C. Quinces	7.2%	M } Free C2 }	—

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

† Whichever is the greater

‡ See page iii.

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

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

† Whichever is the greater.

‡ See page iii.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
08.08 A.1.—continued			
c) From 10 June to 31 July	£1.1023 per 100kg, + 12.8% or 2.40UA† per 100kg †	M £1.1023 per 100kg C1 12.8% or 2.40UA† per 100kg † C2 Free	—
II. From 1 August to 30 April	13.2%	M 2% C1 11.2% C2 Free	—
B. Cranberries	Free	Free	—
C. Bilberries	3.2%	M } Free C2 }	—
D. Raspberries, black currants and red currants :			
I. Raspberries :			
a) From 1 July to 31 August	11%	M 2% C1 8.8% C2 Free	—
b) From 1 September to 30 June	9.8%	M 1% C1 8.8% C2 Free	—
II. Other :			
a) From 16 June to 31 August	8.8% + £0.7348 per 100kg	M £0.7348 per 100kg C1 8.8% C2 Free	—
b) From 1 September to 15 June	11%	M 2% C1 8.8% C2 Free	—
E. Papaws	2.4%	M } Free C2 }	—
F. Other :			
I. White currants :			
a) From 16 June to 31 August	9.6% + £0.7348 per 100kg	M £0.7348 per 100kg C1 9.6% C2 Free	—
b) From 1 September to 15 June	11.6%	M 2% C1 9.6% C2 Free	—
II. Gooseberries :			
a) From 1 May to 31 July	9.6% + £0.3673 per 100kg	M £0.3673 per 100kg C1 9.6% C2 Free	—
b) From 1 August to 30 April	10.6%	M 1% C1 9.6% C2 Free	—
III. Loganberries :			
a) From 1 July to 31 August	11.6%	M 2% C1 9.6% C2 Free	—
b) From 1 September to 30 June	10.6%	M 1% C1 9.6% C2 Free	—
IV. Other	9.6%	M } Free C2 }	—
08.09 OTHER FRUIT, FRESH	8.8%	M } Free C2 }	—
08.10 FRUIT (WHETHER OR NOT COOKED), PRESERVED BY FREEZING, NOT CONTAINING ADDED SUGAR :			
A. Strawberries, raspberries, black currants, red currants, bilberries, blackberries (brambleberries), mulberries and cloudberrries :			
I. Strawberries	14.4% + £0.2952 per 100kg	M £0.2952 per 100kg C1 14.4% C2 Free	—
II. Bilberries	14.4%	M } Free C2 }	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
08.10 A.—continued			
III. Other	17.4%	M 3% C1 14.4% C2 Free	—
B. Other :			
I. Apples :			
a) Pulp	16%, + whichever is the less of 3% or £0.0688 per 100kg	M £0.0688 per 100kg or 3%, whichever is the less C1 16% C2 Free	—
b) Other	16%, + whichever is the less of 5% or £0.0688 per 100kg	M £0.0688 per 100kg or 5%, whichever is the less C1 16% C2 Free	—
II. Grapefruit ; pulp, not containing the peel, of oranges or the fruits falling within subheading 08.02 B.	16%	M } Free C2 }	—
III. Other	19%	M 3% C1 16% C2 Free	—
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	14.8%	M 2% C1 12.8% C2 Free	—
II. Other	16%	M 3% C1 12.8% C2 Free	—
B. Oranges :			
I. Pulp not containing the peel	12.8%	M } Free C2 }	—
II. Comminuted entire	12.8%	M } Free C2 }	—
III. Pulp, containing the peel, not in brine	14.8%	M 2% C1 12.8% C2 Free	—
IV. Other :			
a) In brine	12.8%	M } Free C2 }	—
b) Otherwise preserved	15.3%	M 2.5% C1 12.8% C2 Free	—
C. Papaws	7.4%	M 3% C1 4.4% C2 Free	—
D. Bilberries	6.4%	M } Free C2 }	—
E. Other ;			
I. Apples :			
a) Pulp	8.8%, + whichever is the less of 3% or £0.0688 per 100kg	M £0.0688 per 100kg or 3%, whichever is the less C1 8.8% C2 Free	—
b) Other	8.8%, + whichever is the less of 5% or £0.0688 per 100kg	M £0.0688 per 100kg or 5%, whichever is the less C1 8.8% C2 Free	—
II. Nuts	8.8%	M } Free C2 }	—
III. Cherries	8.8%	M } Free C2 }	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
08.11 E.—continued			
IV. Citrus fruits :			
a) Grapefruit ; pulp, not containing the peel, of the fruits falling within subheading 08.02 B.	8·8%	M } Free C2 }	—
b) Lemons and the fruits falling within subheading 08.02 B., comminuted entire	8·8%	M } Free C2 }	—
c) Other :			
1. In brine	8·8%	M } Free C2 }	—
2. Otherwise preserved	11%	M 2·5% C1 8·8% C2 Free	—
V. Strawberries	8·8% + £0·2952 per 100kg	M £0·2952 per 100kg C1 8·8% 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	11·8%	M 3% C1 8·8% C2 Free	—
VII. Other	11·8%	M 3% C1 8·8% 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	7·6%	M 2% C1 5·6% C2 Free	—
II. Other	5·6% + £0·1574 per 100kg	M £0·1574 per 100kg C1 5·6% C2 Free	—
B. Peaches, including nectarines	5·6%	M } Free C2 }	—
C. Prunes	12·8%	M } Free C2 }	—
D. Apples and pears	6·4%	M } Free C2 }	—
E. Papaws	4·4%	M 2% C1 2·4% C2 Free	—
F. Fruit salads :			
I. Not containing prunes :			
a) Consisting of apples, pears, peaches and nectarines, with or without bilberries	6·4%	M } Free C2 }	—
b) Other	8·4%	M 2% C1 6·4% C2 Free	—
II. Containing prunes :			
a) Consisting of prunes with apples, pears, peaches and nectarines, with or without bilberries	9·6%	M } Free C2 }	—
b) Other	11·6%	M 2% C1 9·6% C2 Free	—
G. Other :			
I. Bilberries	4·8%	M } Free C2 }	—
II. Other	6·8%	M 2% C1 4·8% 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	1·6%	M } Free C2 }	—

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. 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. Other	Free	Free	L
E. Rolled grains ; flaked grains :			
I. Barley and oats :			
a) Rolled :			
1. Barley	Free	Free	L
2. Oats	Free	Free	L
b) Flaked :			
1. Barley	Free	Free	L
2. Oats	Free	Free	L
II. Other cereals :			
a) Wheat	Free	Free	L
b) Rye	Free	Free	L
c) Maize	Free	Free	L
d) 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. 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	—
B. Other	9.6%	C2 } Free	—
11.04 FLOURS OF THE FRUITS FALLING WITHIN ANY HEADING IN CHAPTER 8 :			
A. Of bananas	13.6%	M } Free	—
B. Other	10.4%	C2 } Free	—
11.05 FLOUR, MEAL AND FLAKES OF POTATO			
	15.2%	M } Free	—
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	
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% †	C2 } Free	—
C. Tonquin beans	2.4% *	M } Free	—
D. Other	Free	C2 } 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%	C2 } Free	—
II. Other	7.2%	M } Free	—
C. Apricot, peach and plum stones, and kernels thereof	3.2%	C2 } 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	C2 } 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	1-2%	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	19-2%*	M } Free C2 }
b) Other	19-2%	M } Free C2 }
II. Other :		
a) Pectic substances and pectinates	11-2%†	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 13-4% for Portugal.

† "E" rate 7-8% for Portugal.

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	23·8%	M 3% C1 20·8% C2 Free *E 20·8%	—
22. Other	23·8%	M 3% C1 20·8% C2 Free	—
bb) Other	20·8%	M } Free C2 }	—
2. Other :			
aa) Ovine meat or offal :			
11. Pastes :			
aaa) Of meat offal, not canned	19%	M 3% C1 16% C2 Free *E 16%	—
bbb) Other	19%	M 3% C1 16% C2 Free	—
22. Other	16%	M } Free C2 }	—
bb) Other :			
11. Pastes :			
aaa) Of meat offal, not canned	23·8%	M 3% C1 20·8% C2 Free *E 20·8%	—
bbb) Other	23·8%	M 3% C1 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.

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

§ "E" rate (nil) for Iceland and Portugal.

†† "E" rate (nil) for Iceland and Portugal; 1·5% for Norway.

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% CI } 9-6% E }	*VC (max: 12%+ads)
II. Containing by weight of milkfats :			
a) 3% or more but less than 7%	10-6%	C2 } Free E }	*VC (max: 12%+ads) *VC (max: 21-6%+ads)
b) 7% or more	10-6%	M } 1% CI } 9-6% E }	*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 } 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.

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.

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

NOTES

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

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.
2. The products classified under heading No. 20.06 shall be considered as "containing added sugar" when the "sugar content" thereof exceeds by weight the percentages given hereunder, according to the kind of fruit concerned :
 - pineapples and grapes 13%
 - other fruits, including mixtures of fruit 9%
 3. The added sugar content of products classified under heading No. 20.07 corresponds to the "sugar content" less the figures given hereunder, according to the kind of juice concerned :
 - lemon or tomato juice 3
 - apple juice 11
 - grape juice 15
 - other fruit or vegetable juices, including mixtures of juices 13
 4. For the purposes of subheading 20.07 B. 1. a) 1. aa) and 20.07 B. 1. b) 1. aa), concentrated grape juice (including grape must) shall be taken to mean grape juice (including grape must) of a density of 20°C of not less than 1.240.

ADDITIONAL NOTES

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

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	17.6% †	M } Free C2 }	—
20.02 VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID :			
A. Mushrooms :			
I. In airtight containers	21.4%	M 3% C1 18.4% C2 Free	—
II. Other	18.4%	M } Free C2 }	—
B. Truffles :			
I. In airtight containers	17.4%	M 3% C1 14.4% C2 Free	—
II. Other	14.4%	M } Free C2 }	—
C. Tomatoes :			
I. Tomato juice	14.4%	M } Free C2 }	—
II. Other :			
a) In airtight containers :			
1. Pulp or paste, wholly of tomato and water apart from salt or any other preserving, seasoning or flavouring ingredients, the dry weight of the tomato in any container being not less than 25% of the weight of its entire contents	14.4%*	M } Free C2 }	—
2. Other	15.4%	M Free C1 14.4% C2 Free	—
b) Other	14.4%	M } Free C2 }	—

* "E" rate 10% for Portugal.

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

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

* "E" rate—8% for Portugal.

† "E" rate (nil) for Denmark.

1.1.77

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

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

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	20.8% + £0.3149 per 100kg	M £0.3149 per 100kg CI 20.8% C2 Free	L
II. Other	23.8%	M 3% CI 20.8% C2 Free	L
B. Other :			
I. Strawberries in containers, the contents of each weighing not less than 5.4kg	20.8% + £0.3149 per 100kg	M £0.3149 per 100kg CI 20.8% C2 Free	—
II. Other	23.8%	M 3% CI 20.8% C2 Free	—
20.04 FRUIT, FRUIT-PEEL AND PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACÉ OR CRYSTALLISED) :			
A. Ginger	2%	CI } 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)	20% + £0.1378 per 100kg	M £0.1378 per 100kg CI 20% C2 Free	L
b) Cherries ; fruit-peels :			
1. Drained or glacé cherries	22%	M 2% CI 20% C2 Free	L
2. Other	24%	M 4% CI 20% C2 Free	L
c) Other	22%	M 2% CI 20% C2 Free	L
II. Other :			
a) Apricots ; figs ; plums (including bullace, damsons, greengages and mirabelles, but not prunes)	20% + £0.1378 per 100kg	M £0.1378 per 100kg CI 20% C2 Free	—
b) Cherries ; fruit-peels :			
1. Drained or glacé cherries	22%	M 2% CI 20% C2 Free	—
2. Other	24%	M 4% CI 20% C2 Free	—
c) Other	22%	M 2% CI 20% 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	24%	M } Free C2 }	L
II. Other	24%	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	21.6%	M } Free C2 }	L
II. With a sugar content exceeding 13% but not exceeding 30% by weight	21.6%	M } Free C2 }	L
III. Other	21.6%	M } Free C2 }	—
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	24%	M } Free C2 }	—
b) Other	24%	M } Free C2 }	L
II. With a sugar content exceeding 13% but not exceeding 30% by weight	24%	M } Free C2 }	L
III. Other	24%	M } Free C2 }	—
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	13.5%	M 1.5% C1 12% C2 Free †E 12%	—
II. Of 1kg or less	15.1%	M 1.5% C1 13.6% C2 Free †E 13.6%	—
B. Other :			
I. Containing added spirit :			
a) Ginger	27.6%	M 2% C1 25.6% C2 Free	—
b) Pineapples, in immediate packings of a net capacity :			
1. Of more than 1kg :			
aa) With a sugar content exceeding 17% by weight	25.6% + £0.0984 per 100kg	M £0.0984 per 100kg C1 25.6% C2 Free	L
bb) Other	25.6% + £0.0984 per 100kg	M £0.0984 per 100kg C1 25.6% C2 Free	—
2. Of 1kg or less :			
aa) With a sugar content exceeding 19% by weight	25.6% + £0.0984 per 100kg	M £0.0984 per 100kg C1 25.6% C2 Free	L
bb) Other	25.6% + £0.0984 per 100kg	M £0.0984 per 100kg C1 25.6% C2 Free	—
c) Grapes :			
1. With a sugar content exceeding 13% by weight	28.6%	M 3% C1 25.6% C2 Free	L
2. Other	28.6%	M 3% C1 25.6% C2 Free	—

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

† "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. 1.—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	26.8%	M 1.2% CI 25.6% C2 Free	L
22. Pears and apricots	28%	M 2.4% CI 25.6% C2 Free	L
bb) Other :			
11. Peaches :			
aaa) Containing added sweetening matter	26.8%	M 1.2% CI 25.6% C2 Free	—
bbb) Other	25.6%	M } Free C2 }	—
22. Pears :			
aaa) Containing added sweetening matter	28%	M 2.4% CI 25.6% C2 Free	—
bbb) Other	28.6%	M 3% CI 25.6% C2 Free	—
33. Apricots :			
aaa) Containing added sweetening matter	28%	M 2.4% CI 25.6% C2 Free	—
bbb) Other	25.6%	M } Free C2 }	—
2. Of 1kg or less :			
aa) With a sugar content exceeding 15% by weight :			
11. Peaches	26.8%	M 1.2% CI 25.6% C2 Free	L
22. Pears and apricots	28%	M 2.4% CI 25.6% C2 Free	L
bb) Other :			
11. Peaches :			
aaa) Containing added sweetening matter	26.8%	M 1.2% CI 25.6% C2 Free	—
bbb) Other	25.6%	M } Free C2 }	—
22. Pears :			
aaa) Containing added sweetening matter	28%	M 2.4% CI 25.6% C2 Free	—
bbb) Other	28.6%	M 3% CI 25.6% C2 Free	—
33. Apricots :			
aaa) Containing added sweetening matter	28%	M 2.4% CI 25.6% C2 Free	—
bbb) Other	25.6%	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	25.6% + £0.0443 per 100kg	M £0.0443 per 100kg CI 25.6% C2 Free	L
bb) Cherries :			
11. Not stoned	28.6%	M 3% CI 25.6% C2 Free	L
22. Other	27.6%	M 2% CI 25.6% C2 Free	L
cc) Grapefruit	25.6%	M } Free C2 }	L
dd) Lemons :			
11. Comminuted entire	25.6%	M } Free C2 }	L
22. Other	28.6%	M 3% CI 25.6% C2 Free	L
ee) Loganberries	25.6% + £0.0886 per 100kg	M £0.0886 per 100kg CI 25.6% C2 Free	L
ff) Oranges and mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids :			
11. Comminuted entire	25.6%	M } Free C2 }	L
22. Pulp not containing the peel	25.6%	M } Free C2 }	L
33. Other	27.1%	M 1.5% CI 25.6% C2 Free	L
gg) Strawberries	28.6%	M 3% CI 25.6% C2 Free	L
hh) Other	28.6%	M 3% CI 25.6% C2 Free	L
2. Other :			
aa) Apples	25.6% or whichever is the less of 5% or £0.0688 per 100kg	M 5% or £0.0688 per 100kg, whichever is the less CI 25.6% C2 Free	—
bb) Cherries :			
11. Canned	25.6%	M } Free C2 }	—
22. Other	28.6%	M 3% CI 25.6% C2 Free	—
cc) Grapefruit	25.6%	M } Free C2 }	—
dd) Lemons :			
11. Comminuted entire	25.6%	M } Free C2 }	—
22. Other	28.6%	M 3% CI 25.6% C2 Free	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. I. e) 2.—continued			
ee) Loganberries	28.6%	M 3% C1 25.6% C2 Free	—
ff) Oranges and mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids:			
11. Comminuted entire	25.6%	M } Free C2 }	—
22. Pulp not containing the peel	25.6%	M } Free C2 }	—
33. Other	27.1%	M 1.5% C1 25.6% C2 Free	—
gg) Strawberries	25.6% + £0.2952 per 100kg	M £0.2952 per 100kg C1 25.6% C2 Free	—
hh) Other	28.6%	M 3% C1 25.6% C2 Free	—
f) Mixtures of fruit:			
1. With a sugar content exceeding 9% by weight:			
aa) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per 115g portion of the drained fruit	25.6% + £0.0590 per 100kg	M £0.0590 per 100kg C1 25.6% C2 Free	L
bb) Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading aa) above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8%, and no one description represents more than 50% by weight, of all the fruit in the mixture:			
11. Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	25.6%	M } Free C2 }	L
22. Other	25.6% + £0.0590 per 100kg	M £0.0590 per 100kg C1 25.6% C2 Free	L
cc) Other	28.6%	M 3% C1 25.6% C2 Free	L
2. Other:			
aa) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per 115g portion of the drained fruit	25.6% + £0.0590 per 100kg	M £0.0590 per 100kg C1 25.6% C2 Free	—
bb) Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading aa) above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8%, and no one description represents more than 50% by weight, of all the fruit in the mixture:			

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. I. 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	25.6%	M } Free C2 }	—
22. Other	25.6% + £0.0590 per 100kg	M £0.0590 per 100kg C1 25.6% C2 Free	—
cc) Other	28.6%	M 3% C1 25.6% C2 Free	—
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	16%	M } Free C2 }	L
3. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids :			
aa) Comminuted entire	16.8%	M } Free C2 }	L
bb) Pulp not containing the peel	16.8%	M } Free C2 }	L
cc) Other	18.3%	M 1.5% C1 16.8% C2 Free	L
4. Grapes	20.6%	M 3% C1 17.6% C2 Free	L
5. Pineapples :			
aa) With a sugar content exceeding 17% by weight	17.6% + £0.0984 per 100kg	M £0.0984 per 100kg C1 17.6% C2 Free	L
bb) Other	17.6% + £0.0984 per 100kg	M £0.0984 per 100kg C1 17.6% C2 Free	—
6. Pears :			
aa) With a sugar content exceeding 13% by weight	18.4%	M 2.4% C1 16% C2 Free	L
bb) Other	18.4%	M 2.4% C1 16% C2 Free	—
7. Peaches and apricots :			
aa) With a sugar content exceeding 13% by weight :			
11. Peaches	18.8%	M 1.2% C1 17.6% C2 Free	L
22. Apricots	20%	M 2.4% C1 17.6% C2 Free	L
bb) Other :			
11. Peaches	18.8%	M 1.2% C1 17.6% C2 Free	—
22. Apricots	20%	M 2.4% C1 17.6% C2 Free	—
8. Other fruits :			
aa) Apples	17.6% + £0.0443 per 100kg	M £0.0443 per 100kg C1 17.6% C2 Free	L

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

* "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B.II. a) 9. aa) 22.—continued			
bbb) Other	16.8% + £0.0590 per 100kg	M £0.0590 per 100kg CI 16.8% C2 Free	L
33. Other	19.8%	M 3% CI 16.8% C2 Free	L
bb) Other :			
II. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per 115g portion of the drained fruit	17.6% + £0.0590 per 100kg	M £0.0590 per 100kg CI 17.6% C2 Free	L
22. Other	20.6%	M 3% CI 17.6% C2 Free	L
b) Containing added sugar, in immediate packings of a net capacity of 1kg or less :			
1. Ginger	Free	Free	—
2. Grapefruit segments	16%	M } Free C2 }	L
3. Mandarins (including tangerines and satsumas) ; clementines, wilkings and other similar citrus hybrids :			
aa) Comminuted entire	17.6%	M } Free C2 }	L
bb) Pulp not containing the peel	17.6%	M } Free C2 }	L
cc) Other	19.1%	M 1.5% CI 17.6% C2 Free	L
4. Grapes	22.2%	M 3% CI 19.2% C2 Free	L
5. Pineapples :			
aa) With a sugar content exceeding 19% by weight	19.2% + £0.0984 per 100kg	M £0.0984 per 100kg CI 19.2% C2 Free	L
bb) Other	19.2% + £0.0984 per 100kg	M £0.0984 per 100kg CI 19.2% C2 Free	—
6. Pears :			
aa) With a sugar content exceeding 15% by weight	20%	M 2.4% CI 17.6% C2 Free	L
bb) Other	20%	M 2.4% CI 17.6% C2 Free	—
7. Peaches and apricots :			
aa) With a sugar content exceeding 15% by weight :			
II. Peaches	20.4%	M 1.2% CI 19.2% C2 Free	L
22. Apricots	21.6%	M 2.4% CI 19.2% C2 Free	L
bb) Other :			
II. Peaches	20.4%	M 1.2% CI 19.2% C2 Free	—
22. Apricots	21.6%	M 2.4% CI 19.2% C2 Free	—
8. Other fruits :			
aa) Apples	19.2% + £0.0443 per 100kg	M £0.0443 per 100kg CI 19.2% 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	21.2%	M 2% C1 19.2% C2 Free	L
bbb) Other	22.2%	M 3% C1 19.2% C2 Free	L
22. Stoned	21.2%	M 2% C1 19.2% C2 Free	L
cc) Grapefruit	19.2%	M } Free C2 }	L
dd) Lemons :			
11. Comminuted entire	19.2%	M } Free C2 }	L
22. Other	22.2%	M 3% C1 19.2% C2 Free	L
ee) Loganberries	19.2% + £0.0886 per 100kg	M £0.0886 per 100kg C1 19.2% C2 Free	L
ff) Nuts	20.7%	M 1.5% C1 19.2% C2 Free *E 19.2%	L
gg) Oranges :			
11. Comminuted entire	19.2%	M } Free C2 }	L
22. Pulp not containing the peel	19.2%	M } Free C2 }	L
33. Other	20.7%	M 1.5% C1 19.2% C2 Free	L
hh) Strawberries	22.2%	M 3% C1 19.2% C2 Free	L
ijl) Other	22.2%	M 3% C1 19.2% C2 Free	L
9. Mixtures of fruit :			
aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruits :			
11. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit and not less than 25 pieces of fruit per 115g portion of the drained fruit	17.6% + £0.0590 per 100kg	M £0.0590 per 100kg C1 17.6% C2 Free	L
22. Mixtures of fruit (including fruit pulp) other than mixtures falling within sub-heading 11. above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8% by weight of all the fruit in the mixture :			
aaa) Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	17.6%	M } Free C2 }	L

* "E" rate (nil) for Denmark.

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

* "E" rate (nil) for Denmark.

1.1.77

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20 06 B. II. c) 1. dd)—continued			
88. Oranges and mandarins (including tangerines and satumas); clementines, wilkings and other similar citrus hybrids :			
aaa) Comminuted entire	18.4%	M } Free C2 }	—
bbb) Pulp not containing the peel	18.4%	M } Free C2 }	—
ccc) Other	19.9%	M 1.5% C1 18.4% C2 Free	—
99. Pineapples	18.4% + £0.0984 per 100kg	M £0.0984 per 100kg C1 18.4% C2 Free	—
1010. Strawberries	18.4% + £0.2952 per 100kg	M £0.2952 per 100kg C1 18.4% C2 Free	—
1111. Other	21.4%	M 3% C1 18.4% C2 Free	—
ee) Mixtures of fruit :			
11. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per 115g portion of the drained fruit	18.4% + £0.0590 per 100kg	M £0.0590 per 100kg C1 18.4% C2 Free	—
22. Mixtures of fruit (including fruit pulp) other than mixtures falling within sub-heading 11. above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8%, and no one description represents more than 50% by weight, of all the fruit in the mixture :			
aaa) Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries :	18.4%	M } Free C2 }	—
bbb) Other	18.4% + £0.0590 per 100kg	M £0.0590 per 100kg C1 18.4% C2 Free	—
33. Other	21.4%	M 3% C1 18.4% C2 Free	—
2. Of less than 4.5kg :			
aa) Pears	19.8%	M 3% C1 16.8% C2 Free	—
bb) Other fruits and mixtures of fruit :			
11. Apples	18.4% + whichever is the less of 5% or £0.0688 per 100kg	M 5% or £0.0688 per 100kg, whichever is the less C1 18.4% C2 Free	—
22. Apricots	18.4%	M } Free C2 }	—
33. Cherries :			
aaa) Canned	18.4%	M } Free C2 }	—
bbb) Other	21.4%	M 3% C1 18.4% C2 Free	—

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

* "E" rate (nil) for Denmark.

1.1.77

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	40%	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	40%	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	33.6%	M } Free C2 }	—
b) Of a value not exceeding 22UA* per 100kg net weight :			
1. With an added sugar content exceeding 30% by weight	33.6%	M } Free C2 }	L
2. Other	33.6%	M } Free C2 }	—
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	33.6%	M } Free C2 }	—
bb) Other	36.6%	M } 3% C1 } 33.6% C2 } Free	—
2. Other	33.6%	M } Free C2 }	—
b) Of a value not exceeding 30UA* per 100kg net weight :			
1. With an added sugar content exceeding 30% by weight :			
aa) Citrus fruit juices :			
1. Grapefruit juice ; juice, whether containing the detached cells of the fruit or not, of oranges, lemons or mandarins (including tangerines and satsumas) or of clementines, wilkings or other similar citrus hybrids	33.6%	M } Free C2 }	L
2. Other	36.6%	M } 3% C1 } 33.6% C2 } Free	L
bb) Other	33.6%	M } Free C2 }	L
2. Other :			
aa) Citrus fruit juices :			
1. Grapefruit juice ; juice, whether containing the detached cells of the fruit or not, of oranges, lemons or mandarins (including tangerines and satsumas) or of clementines, wilkings or other similar citrus hybrids	33.6%	M } Free C2 }	—
2. Other	36.6%	M } 3% C1 } 33.6% C2 } Free	—
bb) Other	33.6%	M } Free C2 }	—

* See page iii.

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) Concentrated :			
11. With an added sugar content exceeding 30% by weight	22.4%	M } Free C2 }	—
22. Other	22.4%	M } Free C2 }	†
bb) Other :			
11. With an added sugar content exceeding 30% by weight	22.4%	M } Free C2 }	—
22. Other	22.4%	M } Free C2 }	†
2. Apple and pear juice :			
aa) Containing added sugar	19.2%	M } Free C2 }	—
bb) Other	20%	M } Free C2 }	—
3. Mixtures of apple and pear juice			
	20%	M } Free C2 }	—
b) Of a value of 18UA* or less per 100kg net weight :			
1. Grape juice (including grape must) :			
aa) Concentrated :			
11. With an added sugar content exceeding 30% by weight	22.4%	M } Free C2 }	L
22. Other	22.4%	M } Free C2 }	†
bb) Other :			
11. With an added sugar content exceeding 30% by weight	22.4%	M } Free C2 }	L
22. Other	22.4%	M } Free C2 }	†
2. Apple juice :			
aa) With an added sugar content exceeding 30% by weight	19.2%	M } Free C2 }	L
bb) With an added sugar content of 30% or less by weight	19.2%	M } Free C2 }	—
cc) Not containing added sugar	20%	M } Free C2 }	—
3. Pear juice :			
aa) With an added sugar content exceeding 30% by weight	19.2%	M } Free C2 }	L
bb) With an added sugar content of 30% or less by weight	19.2%	M } Free C2 }	—
cc) Not containing added sugar	20%	M } Free C2 }	—
4. Mixtures of apple and pear juice :			
aa) With an added sugar content exceeding 30% by weight	20%	M } Free C2 }	L
bb) Other	20%	M } Free C2 }	—
II. Other :			
a) Of a value exceeding 30UA* per 100kg net weight :			
1. Orange juice			
	15.2%	M } Free C2 }	—
2. Grapefruit juice			
	12%	M } Free C2 }	—

* See page Iii.

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

* 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	14.4%	M } Free C2 }	L
22. Other	17.4%	M } 3% CI } 14.4% C2 } Free	L
bb) With an added sugar content of 30% or less by weight :			
11. Juice, whether containing the detached cells of the fruit or not, of mandarins (including tangerines and satsumas) or of clementines, wilkings or other similar citrus hybrids	14.4%	M } Free C2 }	—
22. Other	17.4%	M } 3% CI } 14.4% C2 } Free	—
cc) Not containing added sugar :			
11. Juice, whether containing the detached cells of the fruit or not, of mandarins (including tangerines and satsumas) or of clementines, wilkings or other similar citrus hybrids	15.2%	M } Free C2 }	—
22. Other	18.2%	M } 3% CI } 15.2% C2 } Free	—
5. Pineapple juice :			
aa) With an added sugar content exceeding 30% by weight			
	15.2%	M } Free C2 }	L
bb) With an added sugar content of 30% or less by weight			
	15.2%	M } Free C2 }	—
cc) Not containing added sugar			
	16%	M } Free C2 }	—
6. Tomato juice :			
aa) With an added sugar content exceeding 30% by weight			
	16%	M } Free C2 }	L
bb) With an added sugar content of 30% or less by weight			
	16%	M } Free C2 }	—
cc) Not containing added sugar			
	16.8%	M } Free C2 }	—
7. Other fruit and vegetable juices :			
aa) With an added sugar content exceeding 30% by weight			
	16.8%	M } Free C2 }	L
bb) With an added sugar content of 30% or less by weight			
	16.8%	M } Free C2 }	—
cc) Not containing added sugar			
	17.6%	M } Free C2 }	—
8. Mixtures :			
aa) Of citrus fruit juices and pineapple juice :			
11. With an added sugar content exceeding 30% by weight			
	15.2%	M } Free C2 }	L
22. With an added sugar content of 30% or less by weight			
	15.2%	M } Free C2 }	—
33. Not containing added sugar			
	16%	M } Free C2 }	—
bb) Other :			
11. With an added sugar content exceeding 30% by weight			
	16.8%	M } Free C2 }	L
22. With an added sugar content of 30% or less by weight			
	16.8%	M } Free C2 }	—
33. Not containing added sugar			
	17.6%	M } Free C2 }	—

Chapter 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.

** See page iii. The conversion rate applicable is the current agricultural representative rate.

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.

|| See page iii. The conversion rate applicable is the current agricultural representative rate.

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 †	—
2. More than 2 litres	1-4518UA § per proof gallon †	M } Free †	—
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% CI 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% CI 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% CI 0.2909UA § per liquid gallon C2 Free E 0.2909UA § per liquid gallon	—
b) Other	0.2909UA § per liquid gallon	M } Free C2 }	—
II. More than 2 litres :			
a) Vinegar	4.6% + 0.2182UA § per liquid gallon	M 4.6% CI 0.2182UA § per liquid gallon C2 Free E 0.2182UA § per liquid gallon	—
b) Other	0.2182UA § per liquid gallon	M } Free C2 }	—

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

Chapter 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES ;
PREPARED ANIMAL FODDER

ADDITIONAL NOTES

1. For the purposes of subheadings 23.05 A. and 23.06 A. 1., the following expressions shall have the meanings hereby assigned to them :
- "total alcohol content" : the sum of the actual and potential alcohol contents ;
 - "actual alcohol content" : the number of litres of alcohol contained in 100kg of the product ;
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.
- "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.

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 } Free C2 }	—
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	Free	Free	L
II. Of other cereals :			
a) Of which the starch content does not exceed 28% by weight, and of which the proportion that passes through a sieve with an aperture of 0.2mm does not exceed 10% by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1.5% by weight	Free	Free	L
b) Other	Free	Free	L
B. Of leguminous vegetables	6.4%	M } Free C2 }	—
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 and Iceland.

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 1.

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

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

Section V
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 Fe₂O₃ (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% C1 } 0.80UA* per E } Free C2 } 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% C1 } 2UA* per E } Free C2 } 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% C1 } 6.40UA* per E } Free C2 } 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.

Chapter 26

METALLIC ORES, SLAG AND ASH

NOTES

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

Tariff Heading	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-iferous 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)1.) 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 method D939-54 ;
 - 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

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

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

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 ;
- (j) isomerisation ;
- (k) (in respect of products of subheading 27.10 C. only) desulphurisation with hydrogen resulting in a reduction of at least 85% of the sulphur content of the products processed (ASTM D 1266-59T method) ;
- (l) (in respect of products of heading 27.10 only) deparaffining by a process other than filtering ;
- (m) (in respect of products of subheading 27.10 C. only) treatment with hydrogen at a pressure of more than 20 atmospheres and a temperature of more than 250°C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of subheading 27.10 C. III. (e.g. hydro-finishing or decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process ;
- (n) (in respect of products of subheading 27.10 C. II. only) atmospheric distillation, on condition that less than 30% of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method. If 30% or more by volume, including losses, of such products distils at 300°C by the ASTM D 86 method, the quantities of products which may be obtained during the atmospheric distillation and which fall within subheadings 27.10 A. and 27.10 B. shall be dutiable at the same rates as those provided for under subheading 27.10 C. II. c), according to the kind and value of the products used

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.

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	1.2%	M } Free C2 } E }
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, xylole, 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
27.13—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 :		
† 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)	0.8% *	M C2 } Free * E }
27.17 ELECTRIC CURRENT	Free	Free

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

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

‡ See Additional Note 6.

Section VI

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

NOTES

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

Chapter 28

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

NOTES

1. Except where their context or these Notes otherwise require, the headings of this Chapter are to be taken to apply only to :
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities ;
 - (b) Products mentioned in (a) above dissolved in water ;
 - (c) Products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use ;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport ;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use.
2. In addition to dithionites stabilised with organic substances and to sulphoxylates (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, tetrathiocyanatodiamminochromates (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	Free	Free
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— <i>continued</i>		
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
28.44 FULMINATES, CYANATES AND THIOCYANATES:		
A. Fulminates	7.6%	M } Free C2 } E }
B. Cyanates	6.4%	M } Free C2 } E }
C. Thiocyanates	9.6%	M } Free C2 } E }
28.45 SILICATES ; COMMERCIAL SODIUM AND POTASSIUM SILICATES :		
A. Of zirconium	7%	M } Free C2 } E }
B. Other	7.6%	M } Free C2 } 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 } Free C2 } E }
II. Other	6.4%	M } Free C2 } E }
B. Perborates	9.6%	M } Free C2 } E }
28.47 SALTS OF METALLIC ACIDS (FOR EXAMPLE, CHROMATES, PERMANGANATES, STANNATES):		
A. Aluminates	9.6%	M } Free C2 } E }
B. Chromates, dichromates and perchromates :		
I. Chromates	10.7%	M } Free C2 } E }
II. Other	9.9%	M } Free C2 } E }
C. Manganites, manganates and permanganates	9.6%	M } Free C2 } E }
D. Antimonates and molybdates	8.9%	M } Free C2 } E }
E. Zincates and vanadates	5.1%	M } Free C2 } E }
F. Other	8.3%	M } Free C2 } E }
28.48 OTHER SALTS AND PEROXSALTS OF INORGANIC ACIDS, BUT NOT INCLUDING AZIDES :		
A. Salts, double salts or complex salts of selenium or tellurium acids	6.4%	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
28.48—continued		
B. Other :		
I. Double or complex phosphates	8.9%	M } Free C2 } E }
II. Double or complex carbonates	7%	M } Free C2 } E }
III. Double or complex silicates	7.6%	M } Free C2 } E }
IV. Other	8.9%	M } Free C2 } 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 } Free C2 } E }
II. Other	3.8%	M } Free C2 } E }
B. Amalgams of precious metals		
6.4%		
C. Salts and other compounds, inorganic or organic, of precious metals :		
I. Of silver	7.6%	M } Free C2 } E }
II. Of other precious metals	2.5%	M } Free C2 } 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. 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. Deuterium, heavy water and other compounds of deuterium ; hydrogen and compounds thereof, enriched in deuterium ; mixtures and solutions containing these products (EURATOM)	10%	M } C2 } Free E }
B. Other	7.6%	M } C2 } Free E }
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 } Free E }
28.53 LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED) ; COMPRESSED AIR	4.4%	M } C2 } Free E }
28.54 HYDROGEN PEROXIDE (INCLUDING SOLID HYDROGEN PEROXIDE) :		
A. Solid	11.5%	M } C2 } Free E }
B. Other	9.6%	M } C2 } Free E }
28.55 PHOSPHIDES :		
A. Of iron (ferro-phosphorus), containing 15% or more by weight of phosphorus	5.7%	M } C2 } Free E }
B. Other	8.9%	M } C2 } Free E }
28.56 CARBIDES (FOR EXAMPLE, SILICON CARBIDE, BORON CARBIDE, METAL CARBIDES) :		
A. Of silicon	6.8%	M } C2 } Free E }
B. Of boron	4.4%	M } C2 } Free E }
C. Of calcium	11.3%	M } C2 } Free E }
D. Of aluminium ; of chromium ; of molybdenum ; of tungsten ; of vanadium ; of tantalum ; of titanium	7.6%	M } C2 } Free E }
E. Other	6.4%	M } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
28.57 HYDRIDES, NITRIDES AND AZIDES, SILICIDES AND BORIDES :		
A. Hydrides	5.1%	M } Free C2 } E }
B. Nitrides	5.1%	M } Free C2 } E }
C. Azides	8.3%	M } Free C2 } E }
D. Silicides	7%	M } Free C2 } E }
E. Borides	6.4%	M } Free C2 } E }
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 } Free C2 } E }
B. Other	7.6%	M } Free C2 } E }

Chapter 38

MISCELLANEOUS CHEMICAL PRODUCTS

NOTES

1. This Chapter does not cover :

- (a) Separate chemically defined elements or compounds with the exception of the following :
- (1) Artificial graphite (heading No. 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) Fuse oil ;
- (c) Ink removers put up in packings for sale by retail ;
- (d) Stencil correctors put up in packings for sale by retail ;
- (e) Ceramic firing testers, fusible (for example, Seger cones) ;
- (f) Plasters specially prepared for use in dentistry ; and
- (g) Chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronics, in the form of discs, wafers or similar forms, polished or not, whether or not coated with a uniform epitaxial layer.

Tariff Heading	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. Gum spirits of turpentine	3.2%	M } C2 } Free E }
B. Spirits of sulphate turpentine, crude dipentene	3.2%	M } C2 } Free E }
C. Other	3.8%	M } C2 } Free 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 } C2 } Free E }
B. Rosin spirits and rosin oils	3.8%	M } C2 } Free E }
C. Other	5.1%	M } C2 } Free 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 } C2 } Free E }
B. Wood naphtha	10.2%	M } C2 } Free E }
C. Other	5.1%	M } C2 } Free 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 } C2 } Free 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 } C2 } Free E }
B. Preparations based on copper compounds	5.1%	M } C2 } Free E }
C. Other	7.6%	M } 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% CI 6-4% C2 } E } Free
B. Gloves, including mittens and mitts :		
I. Protective, for all trades	15-4%	M 5% CI 10-4% C2 } E } Free
II. Special, for sports	13-8%	M 5% CI 8-8% C2 } E } Free
III. Other	13-4%	M 5% CI 8-4% C2 } E } Free
C. Other clothing accessories	10%	M 4% CI 6% C2 } E } Free
42.04 ARTICLES OF LEATHER OR OF COMPOSITION LEATHER OF A KIND USED IN MACHINERY OR MECHANICAL APPLIANCES OR FOR OTHER INDUSTRIAL PURPOSES :		
A. Conveyor or transmission belts or belting	5-5%	M 1-5% CI 4% C2 } E } Free
B. Other	8-4%	M 2% CI 6-4% C2 } E } Free
42.05 OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER	7-6%	M 2% CI 5-6% C2 } E } Free
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% CI 4-8% C2 } E } Free
B. Other	4-8%	M } C2 } Free 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 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 furskin, artificial fur or articles thereof, falling within heading No. 43.03 or 43.04 ;
 - (k) Articles of textile materials falling within heading No. 42.01 or 42.02 ;
 - (l) Products and articles of Chapter 48 (for example, cellulose wadding) ;
 - (m) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64 ;
 - (n) Headgear or parts thereof falling within Chapter 65 ;
 - (o) Hair nets (heading No. 65.05 or 67.04, as the case may be) ;
 - (p) Goods falling within Chapter 67 ;
 - (q) Abrasive-coated threads, cords or fabric (heading No. 68.06) ;
 - (r) Glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70) ;
 - (s) Articles falling within Chapter 94 (furniture and bedding) ; or
 - (t) Articles falling within Chapter 97 (for example, toys, games and sports requisites).
2. (A) Goods classifiable in any heading in Chapters 50 to 57 and of a mixture of two or more different textile materials are to be classified according to the following rules :
- (a) Goods containing more than 10% by weight of silk, noil or other waste silk or any combination thereof are to be classified in Chapter 50, and, for the purposes of classification in that Chapter, as if consisting wholly of that one of those materials which predominates in weight ;
 - (b) All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.
- (B) For the purposes of the above rules :
- (a) Metallised yarn shall be treated as a single textile material and its weight shall be taken as the aggregate of the weight of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as a textile material ;
 - (b) Where a heading in question refers to goods of different textile materials (for example, silk and waste silk or carded sheep's or lambs' wool and combed sheep's or lambs' wool), all those materials shall be treated as being one and the same ;
 - (c) Except as provided in (B) (a), the weight of constituents other than textile materials is not to be included in the weight of the goods.
- (C) The provisions of paragraphs (A) and (B) above are to be applied also to the yarns referred to in Notes 3 and 4 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables" :
- (a) Of silk, noil or other waste silk, of a weight exceeding 2g/m (2,000 tex) ;
 - (b) Of man-made fibres (including yarn of two or more monofil of Chapter 51), of a weight exceeding 1g/m (1,000 tex) ;
 - (c) Of true hemp or flax :
 - (i) Polished or glazed, of which the length per kilogramme, multiplied by the number of constituent strands, is less than 7,000m ;
 - (ii) Not polished or glazed and of a weight exceeding 2g/m ;
 - (d) Of coir, consisting of three or more plies ;
 - (e) Of other vegetable fibres, of a weight exceeding 2g/m ; or
 - (f) Reinforced with metal.
- (B) Exceptions :
- (a) Yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal ;
 - (b) Continuous filament tow for the manufacture of man-made fibres (discontinuous), and multifilament yarn without twist or with a twist of less than 5 turns per metre ;
 - (c) Silk worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51 ;
 - (d) Metallised yarn, not being yarn reinforced with metal ; and
 - (e) Chenille yarn and gimped yarn.
4. (A) For the purposes of Chapters 50, 51, 53, 54, 55 and 56, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn put up :
- (a) In balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding :
 - (i) 200g in the case of flax and ramie ;
 - (ii) 85g in the case of silk, noil or other waste silk, and man-made fibres (continuous) ; or
 - (iii) 125g in other cases ;
 - (b) In hanks or skeins of a weight not exceeding :
 - (i) 85g in the case of silk, noil or other waste silk, and man-made fibres (continuous) ; or
 - (ii) 125g in other cases ;
 - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :
 - (i) 85g in the case of silk, noil or other waste silk, and man-made fibres (continuous) ; or
 - (ii) 125g in other cases.
- (B) Exceptions :
- (a) Single yarn of any textile material, except :
 - (i) Single yarn of sheep's or lambs' wool or of fine animal hair, unbleached ; and
 - (ii) Single yarn of sheep's or lambs' wool or of fine animal hair, bleached, dyed or printed, of a length less than 2,000m/kg ;
 - (b) Multiple or cabled yarn, unbleached :
 - (i) Of silk, noil or other waste silk, however put up ; or
 - (ii) Of other textile material except sheep's or lambs' wool or fine animal hair, in hanks or skeins ;

- (c) Multiple or cabled yarn of silk, noil or other waste silk, bleached, dyed or printed, of a length not less than 75,000m/kg, measured multiple; and
 - (d) Single, multiple or cabled yarn of any textile material :
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
 - (C) The above provisions relating to flax and ramie yarn are also applicable in respect of hemp.
5. (a) For the purposes of heading No. 55.07, and of subheading 56.07 A.1., "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- (b) For the purposes of heading No. 58.08, "plain" means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling-in of the meshes. In applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.
6. For the purposes of this Section, the expression "made up" means :
 - (a) Cut otherwise than into rectangles;
 - (b) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, tablecloths, scarf squares and blankets);
 - (c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;
 - (d) Cut to size and having undergone a process of drawn thread work;
 - (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).
7. The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.

ADDITIONAL NOTES

1. Subject to the provisions of Additional Note 2 below, the classification of goods containing two or more textile materials shall be effected within the headings of Chapters 58 to 63, in accordance with the following provisions, where applicable:
- (a) Goods containing more than 10% by weight of silk, noil or other waste silk or any combination thereof are to be classified as if consisting wholly of that one of those materials which predominates in weight;
 - (b) All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material; and
 - (c) The provisions of Note 2(B) of this Section shall also apply.
2. (a) In the case of goods falling within headings Nos. 58.01 to 58.05 inclusive and having a ground fabric and a pile or looped surface or a surface with designs made with thread no account shall be taken of the ground fabric;
- (b) In the case of goods falling within heading No. 58.07 incorporating a support, a core or padding, no account shall be taken of such support, core or padding;
 - (c) In the case of embroidery falling within heading No. 58.10, only the ground fabric shall be taken into consideration. However, in the case of embroidery without visible ground, classification shall be carried out solely according to the embroidering threads; and
 - (d) In the case of goods falling within Chapters 59 to 63, and composed of two or more fabrics, felts, braids, etc., of different textile materials, whether or not combined with components constituting only accessories (linings, stiffenings, collars, cuffs, labels, 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
<i>59.17—continued</i>		
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
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	M 2.8% C1 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	M 2.5% C1 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'oeuvre 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	M £0.2460 per 100kg C1 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	M £0.2460 per 100kg C1 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	M £1.7715 per 100kg C1 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% C1 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'oeuvre 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 C1 11.2% C2 } Free E }
III. Washstand utensils and chamber pots	£0.2460 per 100kg + 11.2%	M £0.2460 per 100kg C1 11.2% C2 } Free E }
IV. Other	£1.7715 per 100kg + 11.2%	M £1.7715 per 100kg C1 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 net, + 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 net, + 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.

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

* See page iii.

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 PLOMBS, 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 21 mm, 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 furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for other industrial purposes ;
 - (c) Bobbins, spools, cops, cones, cores, reels and similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV) ;
 - (d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.21 ;
 - (e) Transmission, conveyor or elevator belts of textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17) ;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading No. 71.02 or 71.03, or articles wholly of such stones of heading No. 71.15 ;
 - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
 - (h) Endless belts of metal wire or strip (Section XV) ;
 - (i) Articles falling within Chapter 82 or 83 ;
 - (k) The vehicles, aircraft and parts thereof and vessels and certain associated transport equipment falling within Section XVII ;
 - (l) Articles falling within Chapter 90 ;
 - (m) Clocks, watches and other articles falling within Chapter 91 ;
 - (n) Interchangeable tools of heading No. 82.05 and brushes of a kind used as parts of machines of heading No. 96.02 ; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59, or heading No. 68.04 or 69.09) ; or
 - (o) Articles falling within Chapter 97.
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles described in headings Nos. 84.64, 85.23, 85.24, 85.25, and 85.27) are to be classified according to the following rules :
 - (a) Goods of a kind described in any of the headings of Chapters 84 and 85 (other than headings Nos. 84.65 and 85.28) are in all cases to be classified in their respective headings.
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including a machine falling within heading No. 84.59 or 85.22) are to be classified with the machines of that kind or in heading No. 84.38, 84.48 or 84.55, as appropriate. However, goods which are equally suitable for use principally with the goods of headings Nos. 85.13 and 85.15 are to be classified in heading No. 85.13.
 - (c) All other parts are to be classified in heading No. 84.65 or 85.28.
3. Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances. The weight of such motors and transmission, conveyor or elevator belts is to be included in the weights specified in 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% C1 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% C1 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% C1 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% C1 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 :		
* 1. For the industrial assembly of :		
Agricultural walking tractors of subheading No. 87.01A, Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2,800cc, Special purpose motor vehicles of heading No. 87.03	8.4%	M 2.8% CI 7.4% C2 } Free E }
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.I., 89.02A., 89.02 B.I. 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
84.10 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 ⁻³ 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 }

* For room ventilating fans, see heading 85.06.

1.1.77

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:		
a) Sewing machines having a value (not including frames, tables or furniture) of more than 65UA* each	7.3%	M 2.5% CI 4.8% E } Free
b) Other	12%	M 2.5% CI 9.6% E } Free
II. Other sewing machines and other sewing machine heads	7.3%	M 2.5% CI 4.8% E } Free
III. Parts, including furniture specially designed for sewing machines	9.7%	M 2.5% CI 7.2% E } Free
B. Sewing machine needles	8.1%	M 2.5% CI 5.6% E } Free
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% E } Free
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% E } Free
84.44 ROLLING MILLS AND ROLLS THEREFOR:		
A. Rolling mills specially designed for the recycling of irradiated nuclear fuels (EURATOM)	5.5%	M } Free C2 } E }
B. Other	7.6%	M 2% CI 5.6% E } Free
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. Automated by coded information (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. Automated by coded information	6.6%	M 1.8% CI 4.8% E } Free
II. Other	4.2%	M 1.8% CI 2.4% E } Free

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
84.45—continued		
C. Other machine tools :		
I. Lathes :		
a) Automated by coded information	8%	M 1.8% CI 6.4% C2 } Free E }
b) Other	7.4%	M 1.8% CI 5.6% C2 } Free E }
II. Boring machines :		
a) Automated by coded information	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) Automated by coded information	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-off machines, broaching machines and slotting machines :		
a) Automated by coded information	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 and drilling machines :		
a) Automated by coded information	10%	M 1.8% CI 8% C2 } Free E }
b) Other	8%	M 1.8% CI 6.4% C2 } Free E }
VI. Sharpening, trimming, grinding, honing and lapping, polishing or finishing 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. Automated by coded information		
	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. Automated by coded information		
	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) Automated by coded information	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. Automated by coded information	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. Automated by coded information	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) Automated by coded information	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) Automated by coded information :		
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) Automated by coded information	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% C1 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% C1 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% C1 2.8% C2 } Free E }
B. Other	4.6%	M 1.8% C1 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% C1 5.2% C2 } Free E }
84.50 GAS-OPERATED WELDING, BRAZING, CUTTING AND SURFACE TEMPERING APPLIANCES	5.5%	M 1.5% C1 4% C2 } Free E }
84.51 TYPEWRITERS, OTHER THAN TYPEWRITERS INCORPORATING CALCULATING MECHANISMS; CHEQUE-WRITING MACHINES:		
A. Typewriters	6.7%	M 1.5% C1 5.2% C2 } Free E }
B. Cheque-writing machines	5.5%	M 1.5% C1 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% C1 11.2% C2 } Free E }
B. Other:		
I. Cash registers	5.5%	M 1% C1 4.4% C2 } Free E }
II. Other	5.9%	M 1.5% C1 4.4% 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 C1 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 C1 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 C1 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 C1 11.2% C2 } Free E }
II. Parts of slide fasteners	12.2%	M 1% C1 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, felt tipped and fibre tipped pens and pencils)	12.4%	M 2% C1 10.4% C2 } Free E }
B. Other pens, pen-holders ; propelling pencils and sliding pencils ; pencil-holders and similar holders	9.5%	M 2% C1 7.6% C2 } Free E }
C. Parts and fittings :		
I. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section	8%	M 2% C1 6% C2 } Free E }
II. Other	7.6%	M 2% C1 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 with "leads" encased in wood or in a rigid paper 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
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. 1.

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 £0.0374 per kg, whichever is the less C1 4.8% C2 } E } Free
II. Parts of cash registers	5.8%	M 1% C1 4.8% C2 } E } Free
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% C1 4.8% C2 } E } Free
b) Of goods of subheading 84.53 A. II. b)	6.8%	M 2% C1 4.8% C2 } E } Free
c) Other	7.6%	M 2.8% C1 4.8% C2 } E } Free
IV. Other	6.3%	M 1.5% C1 4.8% C2 } E } Free
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% C1 4% C2 } E } Free
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% C1 3.6% C2 } E } Free
B. Machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	5.5%	M 1.5% C1 4% C2 } E } Free
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% C1 4% C2 } E } Free

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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.

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Weft winding machines	84.36	Lead	78.02
Weighing machinery, including weights ...	84.20	Magnesium	77.02
Welding appliances, gas operated	84.50	Nails, tacks and staples, of copper	74.14
Welding electrodes of base metal, coated or cored with flux material, of base metal ...	83.15	Nails, tacks and staples, of iron or steel (except copper-headed)	73.31
Welding flux etc	38.13	Nickel	75.02
Welding machines and apparatus, electric ...	85.11	Single, not insulated, iron or steel	73.14, 15
Well-drilling machinery	84.23	Stranded, aluminium	76.12
Wellingtons	64.01	Stranded, copper	74.10
Welt hooks, textile	84.38	Stranded, iron or steel	73.25
Wetting out agents	34.02	Telecommunication, insulated	85.23
Whale oil	15.04, 08, 12	Tin	80.02
Whalebone	05.09	Winding, electric, insulated	85.23
Whalemeat	02.04	Zinc	79.02
Whalemeat extract	16.03	Wire braided hose, rubber	40.09
Wheat	10.01, 11.01, 02	Wire-drawing machines	84.45
Wheat gluten	11.09	Wire-working machines	84.45
Wheeled toys	97.01	Wire-winding machinery	84.59
Wheels	03.03, 16.05	Wolframite	26.01
Whetstones	68.05	Wood—	
Whey	04.02	Blockboard	44.15
Whips	66.02	Builders' carpentry and joinery	44.23
Whisky	22.09	Cellular panels	44.16
Whistles	92.08	Charcoal	44.02
White chocolate	07.04	Chipboard	44.18
White lead (lead carbonate, basic)	28.42	Chips	44.09
White lead paste	32.09	Creosote	38.09
Whitewash brushes	96.02	Drawn... ..	44.11
Whiting	03.01	Flour	44.12
Whiting (chalk)	25.08	Fuel	44.01
Wicks, sulphur-treated	38.11	Furniture	94.01-94.03
Wicks, textile	59.14	Gun stock blocks	93.06
Wickerwork articles, excluding furniture ...	46.03	Half-squared	44.04
Wigs	67.04	Household utensils	44.24
Willow, for basket-making	14.01	"Improved", in sheets, blocks or the like ...	44.17
Winches	84.22	In the rough	44.03
Wind musical instruments	92.03, 04, 05	Marquetry	44.15
Winders, mining machinery	84.22	Paving blocks	44.06
Winding machines, textile	84.36	Planed or dressed	44.13
Winding wires and strip, electric, insulated ...	85.23	Ply	44.15
Window frames, wood	44.23	Pulp	47.01
Windows and window frames, aluminium ...	76.08	Reconstituted, in sheets, blocks or the like	44.18
Windows and window frames, iron or steel ...	73.21	Roughly squared	44.04
Windscreens wipers, electric	85.09	Sawn lengthwise, sliced or peeled	44.05, 14
Wine—		Tar or naphtha	38.09
British	22.07	Tools	44.25
Other	22.05, 06, 07	Waste	44.01
Wine lees	23.05	Wool	44.12
Wine making machinery	84.27	Wood screws, iron or steel	73.32
Winkles	03.03, 16.05	Wood-working machinery	84.47
Winnowing machines	84.25	Wool, glass	70.20
Wire—		Wool grease	15.05, 08, 12
Aluminium	76.02	Wool, iron or steel	73.39
Barbed wire, iron or steel	73.26	Wool, mineral	68.07
Cable, cordage or rope, aluminium	76.12		
Cable, cordage or rope, copper	74.10		
Cable, cordage, rope or slings, iron or steel	73.25		

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