



IMPORT DUTIES

Chargeable in the

BAILIWICK OF GUERNSEY

by virtue of the Import Duties (Bailiwick of Guernsey)

Laws, 1932 to 1960

No. 68 Order, 1974.

Price £1

THE IMPORT DUTIES (BAILLIWICK OF GUERNSEY) (No. 68) ORDER, 1974

EXPLANATORY NOTE

This Order, which comes into operation on 1 January 1975 replaces the Import Duties (Bailiwick of Guernsey) (No 64) Order, 1973, as amended, and sets out the Bailiwick of Guernsey Customs Tariff and the protective import duties chargeable in accordance with it.

Section 3 of the Order provides in the case of full rates of import duty (those in column 2 of Schedule 2) for the moves which have to be made on 1 January 1975 towards the duties in the Common Customs Tariff (CCT) of the European Economic Community and the unified tariff of the European Coal and Steel Community (ECSC). These moves reduce 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 and the ECSC unified tariff by 60%, except in the case of horticultural products where the difference is reduced by 40%.

Section 4 of the Order continues the process begun by the Import Duties (Bailiwick of Guernsey) (No 61) Order 1973 in providing a third 20% reduction of "the basic duties" on industrial goods entitled to benefit from the eventual abolition of customs duties in trade between the Bailiwick and Member States of the European Communities. It also provides the second 20% reduction of the basic duties in the case of horticultural products. (The intra-Community rates are those prefixed by "M" in column 3 of Schedule 2).

Section 5 of the Order provides for the maintenance of pre-accession duty-free or preferential treatment for goods of the Republic of Ireland, the United Kingdom and Denmark.

Section 6 of the Order provides for goods of the EFTA countries which are included in the Agreements between those countries and the Community to remain duty-free if they are entitled to such treatment under the terms of the Agreements. It also prescribes preferential rates of duty for goods which are not entitled to duty-free treatment under the Agreements or which do not satisfy origin conditions necessary for entitlement to such treatment. It prescribes preferential rates equal to 60% of the duties shown in the CCT for goods which are excluded from the Agreements but were formerly duty-free as goods of EFTA Convention Area origin. (The rates described in this paragraph are those prefixed by "E" or "M", as the case may be, in Column 3 of Schedule 2).

Section 7 of the Order provides in the case of goods qualifying for Commonwealth preference -

- (a) for the moves which have to be made towards the duties of the CCT on 1 January 1975; in general these moves reduce by 60% the difference between the Commonwealth preference area rate applied in the Bailiwick at 1 January 1972 and the duty in the CCT and the ECSC unified tariff, except in the case of horticultural products where the difference is reduced by 40%. (The Commonwealth preference area rates are those prefixed by "C1" in column 3 of Schedule 2);
- (b) in the case of goods of the area formed by the countries listed in Annex 1, that the Commonwealth preference area rate applied before accession shall continue in force if lower than the rate chargeable under (a) above. (The rates applicable to goods of the area formed by those countries are prefixed by "C2" in column 3 of Schedule 2).

The Order also provides (Section 9) for the conversion of sums expressed in units of account (UA) into pounds sterling where goods are classified or import duties are expressed by reference to UA.

STATUTORY INSTRUMENT 1974 No. 44.

THE IMPORT DUTIES (BAILIWICK OF GUERNSEY) (No. 68) ORDER, 1974.

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

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

2.—(1) The form of customs tariff set out in the first column of the Second Schedule to this Order may be referred to as the Customs Tariff (Bailiwick of Guernsey) 1975 and may be used in classifying goods for customs purposes in cases where some other method is not required under or by virtue of any enactment.

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

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

RATES OF IMPORT DUTY :

(a) The Full rate

3. Where in any heading or sub-heading in the Second Schedule to this Order a rate of duty is shown in the second column, then, on the import into the Bailiwick of goods classified in that heading or sub heading, there shall be charged an import duty at the rate so shown (hereinafter referred to as the "full rate") unless the goods are exempt from duty or subject to duty at a lower rate by virtue of the provisions of sections four to seven below :

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

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

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

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

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

5.—(1) No import duty shall be charged in the case of goods of the Republic of Ireland or in the case of goods of the United Kingdom.

- (2) (a) In the case of goods imported from Denmark which satisfy the requirements of the Free Trade Agreement concluded between the United Kingdom and Denmark where a rate is shown in the third column prefixed by the letter " E ", duty shall be charged at that rate.
- (b) The provisions of section three above and of the preceding paragraph of this subsection shall not affect any exemption from duty which may be available in the case of goods of Denmark by virtue of Article 12 of the Treaty establishing the European Economic Community and accordingly any import duty which is for the time being chargeable on goods of a heading or sub-heading to which this paragraph applies shall not be chargeable in the case of goods of Denmark.
- (c) Paragraph (b) above applies to any heading or sub-heading of goods on which no duty was chargeable immediately before the coming into operation of this Order if they were of Convention area origin within the meaning of the European Free Trade Association (Guernsey) Law, 1960.

(d) EFTA countries

6.—(1) In this Section :

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

(2) In the case of goods which :

- (a) satisfy the requirements of Article 25(1) of Protocol No. 3 (with the exception of prepared yoghurt with added flavouring or fruit falling within heading 21.07 D. I.) where a rate is shown in the third column of the Second Schedule prefixed by the letter " E ", duty shall be charged at that rate ;
- (b) not being goods falling within sub-paragraph (a) above satisfy the requirements of the Agreements (being goods other than those of headings 05.08 B., 05.08 C., 05.09, 16.02 A. I. a), 16.02 B. II. a) I., 16.02 B. III. b) I. aa) II., 16.02 B. III. b) 2. aa) II. aaa), 16.02 B. III. b) 2. bb) II. aaa), 16.05A. (except goods of this sub-heading which satisfy the origin conditions in Portugal), 16.05 B. I., 21.06 A. I., 21.06 A. III. and 22.10), where a rate is shown in the third column prefixed by the letter " M ", duty shall be charged at that rate ;
- (c) fall within sub-heading 07.01 A. II. a) and 07.05 A. I. and which satisfy the origin conditions in Portugal, duty shall be charged at the rate shown in the third column prefixed by the letter " M ".

(e) Commonwealth preference area countries

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

Provided that, in the case of goods of the part of the Commonwealth preference area formed by the countries named in Annex I to this Order, if a rate of duty is shown in relation to the goods in the said third column of the Second Schedule hereto prefixed by " C2 ", import duty shall be charged at the rate so shown.

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

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

(f) Agricultural Levies and other CAP charges

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

GENERAL PROVISIONS ABOUT THE CHARGING OF IMPORT DUTIES

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

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

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

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

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

any amount expressed in units of account (UA) shall be converted to sterling at the rate of 2.4UA to one pound.

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

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

12.—(1) This Order may be cited as the Import Duties (Bailiwick of Guernsey) (No. 68) Order, 1974.

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

dated this 23rd day of December, nineteen hundred and seventy-four.

J. G. DOREY,

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

FIRST SCHEDULE

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The Import Duties (Bailiwick of Guernsey) (No. 64) Order, 1973.

The Import Duties (Bailiwick of Guernsey) (No. 65) Order, 1974.

The Import Duties (Bailiwick of Guernsey) (No. 66) Order, 1974.

The Import Duties (Bailiwick of Guernsey) (No. 67) Order, 1974.

Associated States in the Caribbean :

Antigua, Dominica, Grenada, St. Lucia, St. Vincent,
St. Kitts—Nevis—Anguilla

The Bahamas

Barbados

Bermuda

Botswana

British Antarctic Territory

British Honduras

British Indian Ocean Territory

British Solomon Islands

British Virgin Islands

Brunei

Cayman Islands

Central and Southern Line Islands

Cyprus

Falkland Islands and Dependencies

Fiji

The Gambia

Ghana

Gilbert and Ellice Islands

Guyana

Jamaica

Kenya

Lesotho

Malawi

Malta

Mauritius

Montserrat

Nigeria

Papua—New Guinea

Pitcairn

The Seychelles

Sierra Leone

St. Helena and Dependencies

Swaziland

Tanzania

Tonga

Trinidad and Tobago

Turks and Caicos Islands

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RULES FOR THE INTERPRETATION OF THE SCHEDULE OF DUTIES

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

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

of this Rule), imported unassembled or disassembled.

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

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

Section I

LIVE ANIMALS ; ANIMAL PRODUCTS

Chapter I
LIVE ANIMALS

NOTES

1. This Chapter covers all live animals except :

(a) Fish, crustaceans and molluscs, of headings Nos. 03.01 and 03.03 ;

(b) Microbial cultures and other products of heading No. 30.02 ; and

(c) Animals of heading No. 97.08.

2. Any reference in this Chapter to a particular genus or species, except where the context otherwise requires, includes a reference to the young of that genus or species.

ADDITIONAL NOTE

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
01.01 LIVE HORSES, ASSES, MULES AND HINNIES :			
A. Horses :			
I. Pure-bred breeding animals	Free	Free	—
† II. For slaughter	2.4%	M } Free	—
III. Other	10.8%	C2 } Free	—
B. Asses	7.2%	M } Free	—
C. Mules and hinnies	10.2%	C2 } Free	—
01.02 LIVE ANIMALS OF THE BOVINE SPECIES :			
A. Domestic species :			
I. Pure-bred breeding animals	Free	Free	—
II. Other :			
a) Calves	6.4%	M } Free	*L
b) Other :			
† 1. Cows for immediate slaughter, the meat of which is intended for processing	5.2%	M } Free	*L
2. Other:			
aa) Not yet having any permanent teeth, of a weight of not less than 350kg but not more than 450kg in the case of male animals, or of not less than 320kg but not more than 420kg in the case of female animals	6.4%	M } Free	*L
bb) Other	6.4%	C2 } Free	*L
B. Other	Free	Free	—
01.03 LIVE SWINE :			
A. Domestic species :			
I. Pure-bred breeding animals	Free	Free	—
II. Other :			
a) Sows having farrowed at least once, of a weight of not less than 160kg	Free	Free	L
b) Other	Free	Free	L
B. Other	Free	Free	—

* In certain conditions a levy is applicable.

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
01.04 LIVE SHEEP AND GOATS :			
A. Domestic species :			
I. Sheep :			
a) Pure-bred breeding animals	Free	Free	—
b) Other	9%	M } Free C2 }	—
II. Goats :			
a) Pure-bred breeding animals	3%	M } Free C2 }	—
b) Other	3%	M } Free C2 }	—
B. Other	Free	Free	—
01.05 LIVE POULTRY, THAT IS TO SAY, FOWLS, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS :			
A. Of a weight not exceeding 185g	Free	Free	L
B. Other :			
I. Fowls	Free	Free	L
II. Ducks	Free	Free	L
III. Geese	Free	Free	L
IV. Turkeys	Free	Free	L
V. Other	Free	Free	L
01.06 OTHER LIVE ANIMALS :			
A. Domestic rabbits	4-8%	M } Free C2 }	—
B. Pigeons	6%	M } Free C2 }	—
C. Other	Free	Free	—

MEAT AND EDIBLE MEAT OFFALS

NOTE

This Chapter does not cover :

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

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

ADDITIONAL NOTES

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

I. A. "Carcases of domestic bovine animals", for the purposes of subheading 02.01 A. II. a) : whole carcases of the slaughtered animals after having been bled, eviscerated and skinned. Such carcases are imported with or without the heads, with or without the feet and with or without the other offals attached. Where carcases are imported without the heads, the latter must have been separated from the carcase at the atloido-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpian or tarso-metatarsian joints ;

B. "Half-carcases of domestic bovine animals", for the purposes of subheading 02.01 A. II. a) : the product resulting from the symmetrical division of the whole carcase through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-public symphysis ;

C. "Calf carcases", for the purposes of subheading 02.01 A. II. a) I. aa) II. : carcases of animals of the domestic bovine species with the typical light colour of veal, weighing per carcase 130kg or less ;

D. "Calf half-carcases", for the purposes of subheading 02.01 A. II. a) I. aa) II. : half-carcases of animals of the domestic bovine species with the typical light colour of veal, weighing per half-carcase 65kg or less ;

E. "Unseparated calf forequarters", for the purposes of subheading 02.01 A. II. a) I. aa) 22. : the whole of the front part of a calf carcase comprising all the bones and the scrag, neck and shoulder, with a maximum of eight pairs of ribs and a minimum of four pairs of ribs with or without the thin flank. These cuts must be of the typical light colour of veal and weigh not more than 60kg ;

F. "Separated calf forequarters", for the purposes of subheading 02.01 A. II. a) I. aa) 22. : the front part of a calf half-carcase comprising all the bones and the scrag, neck and shoulder, with a maximum of eight ribs and a minimum of four ribs with or without the thin flank. These cuts must be of the typical light colour of veal and weigh not more than 30kg ;

G. "Unseparated calf hindquarters", for the purposes of subheading 02.01 A. II. a) I. aa) 33. : the whole of the rear part of a calf carcase comprising all the bones and the thighs and loins, with a minimum of five pairs of whole or cut ribs with or without the knuckle and with or without the thin flanks. These cuts must be of the typical light colour of veal and weigh not more than 75kg. The expression is to be extended to cover the whole of the front part of a calf carcase comprising all the bones and the scrag, neck and shoulder, with more than eight pairs of ribs ;

H. "Separated calf hindquarters", for the purposes of subheading 02.01 A. II. a) I. aa) 33. : the rear part of a calf half-carcase comprising all the bones and the thigh and loin, with a minimum of five whole or cut ribs with or without the knuckle and with or without the thin flanks. These cuts must be of the typical light colour of veal and weigh not more than 40kg. The expression is to be extended to cover the front part of a calf half-carcase comprising all the bones and the scrag, neck and shoulder, with more than eight ribs ;

Ij. "Compensated quarters" :

- (a) for the purposes of subheading 02.01 A. II. a) I. bb) II. : portions composed of either :

—forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib ; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib ; or

—forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached ; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.

The forequarters and the hindquarters constituting "compensated quarters" must be imported at the same time and in equal numbers, and the total weight of the forequarters must be the same as that of the hindquarters ; a difference of not more than 5% in those weights is allowed ;

- (b) For the purposes of subheading 02.01 A. II. a) 2. aa) : portions composed of either :

—forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib ; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib ; or

—forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached ; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.

The forequarters and the hindquarters constituting "compensated quarters" must be imported at the same time and in equal numbers and the total weight of the forequarters must be the same as that of the hindquarters, a difference of not more than 5% in those weights being allowed ;

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

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

M. (a) "Crap" and "chuck and blade" cuts, for the purposes of subheading 02.01 A. II. a) 2. dd) 22. bbb), the dorsal part of the forequarter, including the upper part of the shoulder, obtained by a cut along a straight line through the point where the first rib joins the first sternal segment to the point of reflection of the diaphragm on the tenth with a minimum of four ribs and a maximum of ten ribs ;

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

N. In determining the number of whole or cut ribs referred to in paragraphs E to L, only those attached to the backbone shall be taken into consideration.

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

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

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

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

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
02.01 MEAT AND EDIBLE OFFALS OF THE ANIMALS FALLING WITHIN HEADING No. 01.01, 01.02, 01.03 OR 01.04, FRESH, CHILLED OR FROZEN :			
A. Meat :			
I. Of horses, asses, mules and hinnies	4.8%	M } Free C2 }	—
II. Of bovine animals :			
a) Of domestic bovine animals :			
1. Fresh or chilled :			
aa) Of calves :			
11. Carcases and half-carcases	8%	M } Free C2 }	*L
22. Separated or unseparated forequarters	8%	M } Free C2 }	*L
33. Separated or unseparated hindquarters	8%	M } Free C2 }	*L
bb) Of adult animals :			
11. Carcases, half-carcases or "compensated" quarters :			
aaa) Carcases of a weight of not less than 180kg but not more than 270kg and half-carcases or "compensated" quarters, of a weight of not less than 90kg but not more than 135kg, with a low degree of ossification of the cartilages (more especially those of the symphysis pubis and the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	8%	M } Free C2 }	*L
bbb) Other	8%	M } Free C2 }	*L
22. Forequarters :			
aaa) Of a weight of not less than 45kg but not more than 68kg, with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	8%	M } Free C2 }	*L
bbb) Other	8%	M } Free C2 }	*L
33. Hindquarters :			
aaa) Of a weight of not less than 45kg but not more than 68kg (not less than 38kg but not more than 61kg in the case of "Pistola" cuts), with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	8%	M } Free C2 }	*L
bbb) Other	8%	M } Free C2 }	*L
cc) Other cuts of beef and veal :			
11. Unboned (bone-in)	8%	M } Free C2 }	*L
22. Boned or boneless	8%	M } Free C2 }	*L

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
02.01 A.11. a) —continued			
2. Frozen :			
aa) Carcases, half-carcases, or "compensated" quarters	8%	M } Free C2 }	*L
† bb) Forequarters	8%	M } Free C2 }	*L
cc) Hindquarters	8%	M } Free C2 }	*L
dd) Other :			
11. Unboned (bone-in)	8%	M } Free C2 }	*L
† 22. Boned or boneless :			
aaa) Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block ; "compensated" quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	8%	M } Free C2 }	*L
** bbb) Crop, chuck and blade and brisket cuts	8%	M } Free C2 }	*L
ccc) Other	8%	M } Free C2 }	*L
b) Other	12%	M } Free C2 }	—
III. Of swine :			
a) Of domestic swine :			
1. Carcases or half-carcases, with or without heads, feet or flare fat	Free	Free	L
2. Hams and cuts of ham, unboned (bone-in)	Free	Free	L
3. Shoulders (fores) and cuts of shoulders, unboned (bone-in)	Free	Free	L
4. Loins and cuts of loins, unboned (bone-in)	Free	Free	L
5. Bellies (streaky) and cuts of bellies	Free	Free	L
6. Other :			
aa) Boned or boneless and frozen	Free	Free	L
bb) Other	Free	Free	L
b) Other	3%	M } Free C2 }	—
IV. Other	12%	M } Free C2 }	—
B. Offals :			
† I. For the manufacture of pharmaceutical products	Free	Free	—
II. Other :			
a) Of horses, asses, mules and hinnies	6%	M } Free C2 }	—
b) Of domestic bovine animals :			
1. Livers	4.4%	M } Free C2 }	—
2. Other	2.8%	M } Free C2 }	—
c) Of domestic swine :			
1. Heads and cuts of heads ; necks	Free	Free	L
2. Feet and tails	Free	Free	L
3. Kidneys	Free	Free	L
4. Livers	Free	Free	L
5. Hearts, tongues and lungs	Free	Free	L
6. Livers, hearts, tongues and lungs attached to the trachea and gullet	Free	Free	L
7. Other	Free	Free	L
d) Other	2.4%	M } Free C2 }	—

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

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
02.02 DEAD POULTRY (THAT IS TO SAY, FOWLS, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS) AND EDIBLE OFFALS THEREOF (EXCEPT LIVER), FRESH, CHILLED OR FROZEN :			
A. Whole poultry :			
I. Fowls :			
a) Plucked and gutted, with heads and feet, known as "83% chickens "	Free	Free	L
b) Plucked and drawn, without heads and feet, but with hearts, livers and gizzards, known as "70% chickens "	Free	Free	L
c) Plucked and drawn, without heads and feet and without hearts, livers and gizzards, known as "65% chickens "	Free	Free	L
II. Ducks :			
a) Plucked, bled, gutted but not drawn, with heads and feet, known as "85% ducks "	Free	Free	L
b) Plucked and drawn, without heads and feet, but with hearts, livers and gizzards, known as "70% ducks "	Free	Free	L
c) Plucked and drawn, without heads and feet and without hearts, livers and gizzards, known as "63% ducks "	Free	Free	L
III. Geese :			
a) Plucked, bled, not drawn, with heads and feet, known as "82% geese "	Free	Free	L
b) Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as "75% geese "	Free	Free	L
IV. Turkeys	Free	Free	L
V. Guinea fowls	Free	Free	L
B. Poultry cuts (excluding offals) :			
I. Boned or boneless	Free	Free	L
II. Unboned (bone-in) :			
a) Halves or quarters :			
1. Of fowls	Free	Free	L
2. Of ducks	Free	Free	L
3. Of geese	Free	Free	L
4. Of turkeys	Free	Free	L
5. Of guinea fowls	Free	Free	L
b) Whole wings, with or without tips	Free	Free	L
c) Backs, necks, backs with necks attached, rumps and wing tips	Free	Free	L
d) Breasts and cuts of breasts :			
1. Of geese	Free	Free	L
2. Of turkeys	Free	Free	L
3. Of other poultry	Free	Free	L
e) Legs and cuts of legs :			
1. Of geese	Free	Free	L
2. Of turkeys :			
aa) Drumsticks and cuts of drumsticks	Free	Free	L
bb) Other	Free	Free	L
3. Of other poultry	Free	Free	L
f) Other	Free	Free	L
C. Offals	Free	Free	L
02.03 POULTRY LIVER, FRESH, CHILLED, FROZEN, SALTED OR IN BRINE :			
A. Foie gras (goose or duck)	Free	Free	L
B. Other	Free	Free	L
02.04 OTHER MEAT AND EDIBLE MEAT OFFALS, FRESH, CHILLED OR FROZEN :			
A. Of domestic pigeons and domestic rabbits	6.6%	M } Free C2 }	—
B. Of game	3%	M } Free C2 }	—
C. Other :			
I. Whale and seal meat ; frogs' legs	6% *	M } Free C2 }	—
II. Other	8.4%	M } Free C2 }	—

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
02.05 PIG FAT FREE OF LEAN MEAT AND POULTRY FAT, (NOT RENDERED OR SOLVENT-EXTRACTED), FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED :			
A. Back-fat :			
I. Fresh, chilled, frozen, salted or in brine	Free	Free	L
II. Dried or smoked	Free	Free	L
B. Pig fat, other than that falling within subheading A.	Free	Free	L
C. Poultry fat	Free	Free	L
02.06 MEAT AND EDIBLE MEAT OFFALS (EXCEPT POULTRY LIVER), SALTED, IN BRINE, DRIED OR SMOKED :			
A. Horsemeat, salted, in brine or dried	7.8%	M } Free C2 }	—
B. Meat and edible meat offals of domestic swine :			
I. Meat :			
a) Salted or in brine :			
1. Carcases or half-carcases, with or without heads, feet or flare fat	Free	Free	L
2. Bacon sides, spencers, $\frac{1}{2}$ sides and middles :			
aa) Bacon sides	Free	Free	L
bb) Spencers	Free	Free	L
cc) $\frac{1}{2}$ sides and middles	Free	Free	L
3. Hams and cuts of ham, unboned (bone-in)	Free	Free	L
4. Shoulders (fores) and cuts of shoulders, unboned (bone-in)	Free	Free	L
5. Loins and cuts of loins, unboned (bone-in)	Free	Free	L
6. Bellies (streaky) and cuts of bellies	Free	Free	L
7. Other	Free	Free	L
b) Dried or smoked :			
1. Carcases or half-carcases, with or without heads, feet or flare fat	Free	Free	L
2. Bacon sides, spencers, $\frac{1}{2}$ sides and middles :			
aa) Bacon sides	Free	Free	L
bb) Spencers	Free	Free	L
cc) $\frac{1}{2}$ sides and middles	Free	Free	L
3. Hams and cuts of ham, unboned (bone-in):			
aa) Slightly dried or slightly smoked	Free	Free	L
bb) Other	Free	Free	L
4. Shoulders (fores) and cuts of shoulders, unboned (bone-in) :			
aa) Slightly dried or slightly smoked	Free	Free	L
bb) Other	Free	Free	L
5. Loins and cuts of loins, unboned (bone-in):			
aa) Slightly dried or slightly smoked	Free	Free	L
bb) Other	Free	Free	L
6. Bellies (streaky) and cuts of bellies:			
aa) Slightly dried or slightly smoked	Free	Free	L
bb) Other	Free	Free	L
7. Other:			
aa) Slightly dried or slightly smoked	Free	Free	L
bb) Other	Free	Free	L
II. Edible meat offals :			
a) Heads and cuts of heads ; necks	Free	Free	L
b) Feet and tails	Free	Free	L
c) Kidneys	Free	Free	L
d) Livers	Free	Free	L
e) Hearts, tongues and lungs	Free	Free	L
f) Livers, hearts, tongues and lungs attached to the trachea and gullet	Free	Free	L
g) Other	Free	Free	L
C. Other :			
I. Of domestic bovine animals :			
a) Meat :			
1. Unboned (bone-in)	9.6%	M } Free C2 }	*L
2. Boned or boneless	9.6%	M } Free C2 }	*L
b) Offals	9.6%	M } Free C2 }	—
II. Other	14.4%	M } Free C2 }	—

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

Chapter 3

FISH, CRUSTACEANS AND MOLLUSCS

NOTE

This Chapter does not cover :

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
03.01 FISH, FRESH (LIVE OR DEAD), CHILLED OR FROZEN :			
A. Freshwater fish :			
I. Trout and other salmonidae :			
a) Trout	7.2%	M } Free	—
b) Salmon	2.4%	C2 } Free	—
c) Lake white fish	Free	M } Free	—
d) Other	Free	C2 } Free	—
II. Eels	3%	M } Free	—
III. Carp	4.8%	C2 } Free	—
IV. Other	Free	M } Free	—
B. Saltwater fish :			
I. Whole, headless or in pieces :			
a) Herring :			
1. From 15 February to 15 June :			
aa) Fresh or chilled	Free	Free	—
bb) Frozen	Free	Free	—
2. From 16 June to 14 February :			
aa) Fresh or chilled	Free	Free	*
bb) Frozen	Free	Free	*
b) Sprats :			
1. From 15 February to 15 June	Free	Free	—
2. From 16 June to 14 February	Free	Free	*
c) Tunny :			
† 1. For the industrial manufacture of products falling within heading No. 16.04 :			
aa) Whole :			
11. Yellow-finned tunny :			
aaa) Weighing not more than 10kg each	Free	Free	*
bbb) Other	Free	Free	*
22. Long-finned tunny	Free	Free	*
33. Other	Free	Free	*
bb) Gilled and gutted :			
11. Yellow-finned tunny :			
aaa) Weighing not more than 10kg each	Free	Free	*
bbb) Other	Free	Free	*
22. Long-finned tunny	Free	Free	*
33. Other	Free	Free	*

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

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
03.01 B. I. c) 1.—continued			
cc) Other (for example, "heads off") :			
11. Yellow-finned tunny :			
aaa) Weighing not more than 10kg each	Free	Free	—
bbb) Other	Free	Free	—
22. Long-finned tunny	Free	Free	—
33. Other	Free	Free	—
2. Other	13.2%	M } Free	*
d) Sardines (<i>Clupea pilchardus</i> Walbaum) :			
1. Fresh or chilled	13.8%	M } Free	—
2. Frozen	13.8%	M } Free	—
e) Sharks	4.8%	M } Free	—
f) Redfish (<i>Sebastes marinus</i>) :			
1. Fresh or chilled	4.8%	M } Free	—
2. Frozen	4.8%	M } Free	—
g) Halibut (<i>Hippoglossus vulgaris</i> , <i>Hippoglossus reinhardtius</i>)	4.8%	M } Free	—
h) Cod (<i>Gadus morrhua</i> or <i>Gadus callarias</i>) :			
1. Fresh or chilled	9%	M } Free	—
2. Frozen	9%	M } Free	—
ij) Coalfish (<i>Pollochiu virens</i> or <i>Gadus virens</i>) :			
1. Fresh or chilled	9%	M } Free	—
2. Frozen	9%	M } Free	—
k) Haddock :			
1. Fresh or chilled	9%	M } Free	—
2. Frozen	9%	M } Free	—
l) Whiting (<i>Merlangus merlangus</i>) :			
1. Fresh or chilled	9%	M } Free	—
2. Frozen	9%	M } Free	—
m) Mackerel :			
1. From 15 February to 15 June :			
aa) Fresh or chilled	Free	Free	—
bb) Frozen	Free	Free	—
2. From 16 June to 14 February :			
aa) Fresh or chilled	12%	M } Free	—
bb) Frozen	12%	M } Free	—
n) Anchovies (<i>Engraulis</i> sp. p.) :			
1. Fresh or chilled	9%	M } Free	—
2. Frozen	9%	M } Free	—
o) Plaice :			
1. Fresh or chilled	9%	M } Free	—
2. Frozen	9%	M } Free	—

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
03.01 B. I.—continued			
p) Sea-bream of the species <i>Dentex dentex</i> and <i>Pagellus</i> :			
1. Fresh or chilled	9%	M } Free	—
2. Frozen	9%	M } Free	—
q) Other	9%	M } Free	—
II. Fillets :			
a) Fresh or chilled	10.8%	M } Free	—
b) Frozen :			
1. Of cod (<i>Gadus morrhua</i> or <i>Gadus callarias</i>)	9%	M } Free	—
2. Of coalfish (<i>Pollachius virens</i> or <i>Gadus virens</i>)	9%	*E M } 4%	—
3. Of haddock	9%	*E M } 4%	—
4. Of redfish (<i>Sebastes marinus</i>)	9%	*E M } 4%	—
5. Of tunny	10.8%	*E M } Free	—
6. Of mackerel	9%	*E M } Free	—
7. Other	9%	*E M } Free	—
C. Livers and roes	6%	*E M } 4%	—
03.02 FISH, DRIED, SALTED OR IN BRINE ; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS :			
A. Dried, salted or in brine :			
I. Whole, headless or in pieces :			
a) Herrings	7.2%	M } Free	—
b) Cod	Free	M } Free	—
c) Anchovies (<i>Engraulis sp. p.</i>)	6%	M } Free	—
d) Common halibut (<i>Hippoglossus vulgaris</i>)	9%	M } Free	—
e) Salmon, salted or in brine	6.6%	M } Free	—
f) Other	7.2%	M } Free	—
II. Fillets :			
a) Of cod	Free	M } Free	—
b) Of salmon, salted or in brine	9%	M } Free	—
c) Of lesser or Greenland halibut (<i>Hippoglossus reinhardtius</i>), salted or in brine	9%	M } Free	—
d) Other	9.6%	M } Free	—
B. Smoked, whether or not cooked before or during the smoking process :			
I. Herring	6%	M } Free	—
II. Salmon	7.8%	M } Free	—
III. Lesser or Greenland halibut (<i>Hippoglossus reinhardtius</i>)	9%	M } Free	—
IV. Common halibut (<i>Hippoglossus vulgaris</i>)	9.6%	M } Free	—
V. Other	8.4%	M } Free	—
C. Livers and roes	6.6%	M } Free	—
D. Fish meal	7.8%	M } Free	—

* "E" rate (nil) for Denmark and Norway.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
03.03 CRUSTACEANS AND MOLLUSCS, WHETHER IN SHELL OR NOT, FRESH (LIVE OR DEAD), CHILLED, FROZEN, SALTED, IN BRINE OR DRIED; CRUSTACEANS, IN SHELL, SIMPLY BOILED IN WATER:			
A. Crustaceans:			
I. Crawfish	15%	M } Free C2 }	—
II. Lobsters (<i>Homarus sp.p.</i>):			
a) Live	6%	M } Free C2 }	—
b) Other:			
1. Whole	7.8%	M } Free C2 }	—
2. Other	12%	M } Free C2 }	—
III. Crabs and freshwater crayfish	9%	M } Free C2 }	—
IV. Shrimps and prawns:			
a) Prawns (<i>Pandalidae sp.p.</i>)	7.2%	M } Free C2 }	—
b) Shrimps of the genus "Crangon" sp.p.:			
1. Fresh, chilled or simply boiled in water	10.8%	M } Free C2 }	—
2. Other	10.8%	M } Free C2 }	—
c) Other	10.8%	M } Free C2 }	—
V. Other (for example, Norway lobsters)	7.2%	M } Free C2 }	—
B. Molluscs:			
I. Oysters:			
a) European flat oysters weighing not more than 40g each	Free	Free	—
b) Other	10.8%	M } Free C2 }	—
II. Mussels	6%	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>	3.6%	M } Free C2 }	—
bb) Other	4.8%	M } Free C2 }	—
2. Cuttle-fish of the species <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> and <i>Sepiola rondeleti</i>	4.8%	M } Free C2 }	—
3. Octopus	4.8%	M } Free C2 }	—
4. Other	4.8%	M } Free C2 }	—
b) Other:			
1. Squid (<i>Ommastrephes sagittatus</i> and <i>Loligo sp.p.</i>)	3.6%	M } Free C2 }	—
2. Other	4.8%	M } Free C2 }	—

Chapter 4

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

NOTES

1. The expression "milk" means full cream or skimmed milk, buttermilk, whey, kephir, yoghourt and similar fermented milk.
2. Milk and cream put up in hermetically sealed cans are

regarded as preserved within the meaning of heading No. 04.02. However, milk and cream are not regarded as so preserved merely by reason of being pasteurised, sterilised or peptonised, if they are not put up in hermetically sealed cans.

ADDITIONAL NOTES

1. The term "cans", as used in Note 2 to this Chapter, shall be taken to apply only to such containers of a net capacity not exceeding 5kg.
2. The expression "special milk for infants", as used in subheading 04.02 B. I. a), shall be taken to mean products free from pathogenic and toxigenic germs and containing per gramme less than 10,000 revivable aerobic bacteria and less than 2 coliform bacteria.
3. For the purpose of calculating the fat content of products falling within subheadings 04.02 B. I. b) and B. II. b), the weight of any added sugar shall be disregarded.
4. 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 more than 60kg ;
 - Appenzel : not less than 6kg but not more than 8kg.
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 (in boxes or in slices) for retail sale" shall be taken to apply to cheese of the kinds classified under that subheading put up in individual portions or in slices and

packed in one of the following forms :

- (a) In boxes (including special packings of artificial plastic material having a separate compartment for each portion) :
 - containing at least 3 but not more than 12 individual portions, of an aggregate net weight not exceeding 250g, or
 - of a net capacity not exceeding 56g ;
 - (b) In circular or polygonal boxes (other than rectangular) containing at least 12 individual portions of an aggregate net weight of not less than 450g but not more than 1,000g ;
 - (c) In the form of slices wrapped separately in aluminium foil or in artificial plastic material, the net weight of each slice not exceeding 30g.
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. Yoghourt, kephir, curdled milk, whey, buttermilk and other fermented or acidified milk :			
a) In immediate packings of a net capacity of 2 litres or less	Free	Free	L
b) Other	Free	Free	L
II. Other :			
a) In immediate packings of a net capacity of 2 litres or less and of a fat content, by weight :			
1. Not exceeding 4%	Free	Free	L
2. Exceeding 4%	Free	Free	L
b) Other, of a fat content, by weight :			
1. Not exceeding 4%	Free	Free	L
2. Exceeding 4%	Free	Free	L
B. Other, of a fat content, by weight :			
I. Exceeding 6% but not exceeding 21%	Free	Free	L
II. Exceeding 21% but not exceeding 45%	Free	Free	L
III. Exceeding 45%	Free	Free	L

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
04.02 MILK AND CREAM, PRESERVED, CONCENTRATED OR SWEETENED :			
A. Not containing added sugar :			
I. Whey	Free	Free	L
II. Milk and cream, in powder or granules :			
a) In immediate packings of a net capacity of 2.5kg or less and of a fat content, by weight :			
1. Not exceeding 1.5%	Free	Free	L
2. Exceeding 1.5% but not exceeding 27%	Free	Free	L
3. Exceeding 27% but not exceeding 29%	Free	Free	L
4. Exceeding 29%	Free	Free	L
b) Other, of a fat content, by weight :			
1. Not exceeding 1.5%	Free	Free	L
2. Exceeding 1.5% but not exceeding 27%	Free	Free	L
3. Exceeding 27% but not exceeding 29%	Free	Free	L
4. Exceeding 29%	Free	Free	L
III. Milk and cream, other than in powder or granules :			
a) In hermetically sealed cans of a net capacity of 454g or less, or in glass containers of a capacity of 0.5 litre or less, and of a fat content, by weight, not exceeding 11% :			
1. Of a fat content, by weight, not exceeding 8.9%	Free	Free	L
2. Other	Free	Free	L
b) Other, of a fat content, by weight :			
1. Not exceeding 45%	Free	Free	L
2. Exceeding 45%	Free	Free	L
B. Containing added sugar :			
I. Milk and cream, in powder or granules :			
* a) Special milk for infants, in hermetically sealed cans of a net capacity of 500g or less and of a fat content, by weight :			
1. Exceeding 10% but not exceeding 11%	Free	Free	L
2. Exceeding 14.5% but not exceeding 15.5%	Free	Free	L
3. Exceeding 17% but not exceeding 18%	Free	Free	L
4. Exceeding 23% but not exceeding 24%	Free	Free	L
b) Other :			
1. In immediate packings of a net capacity of 2.5kg or less and of a fat content, by weight :			
aa) Not exceeding 1.5%	Free	Free	L
bb) Exceeding 1.5% but not exceeding 27%	Free	Free	L
cc) Exceeding 27%	Free	Free	L
2. Other, of a fat content, by weight :			
aa) Not exceeding 1.5%	Free	Free	L
bb) Exceeding 1.5% but not exceeding 27%	Free	Free	L
cc) Exceeding 27%	Free	Free	L
II. Milk and cream, other than in powder or granules :			
a) In hermetically sealed cans of a net capacity of 454g or less and of a fat content, by weight, not exceeding 9.5%	Free	Free	L
b) Other, of a fat content, by weight :			
1. Not exceeding 45%	Free	Free	L
2. Exceeding 45%	Free	Free	L

* 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	
04.03 BUTTER :			
A. Of a fat content, by weight, not exceeding 85%	Free	Free	L
B. Other	Free	Free	L
04.04 CHEESE AND CURD :			
A. Emmentaler, Gruyère, Sbrinz, Bergkäse and Appenzell, not grated or powdered :			
* I. Of a minimum fat content of 45% by weight, in the dry matter, matured for at least 3 months :			
a) Whole cheeses of a free-at-frontier value per 100kg net weight of :			
1. 153.74UA† or more, but less than 173.74UA†	Free	Free	L
2. 173.74UA† or more	Free	Free	L
b) Pieces packed in vacuum or in inert gas :			
1. With rind on at least one side, of a net weight :			
aa) Of not less than 1kg but less than 5kg and of a free-at-frontier value of not less than 173.74UA† but less than 201.74UA† per 100kg net weight	Free	Free	L
bb) Of not less than 450g and of a free-at-frontier value of not less than 201.74UA† per 100kg net weight	Free	Free	L
2. Other, of a net weight of not less than 75g but not more than 250g and of a free-at-frontier value of not less than 221.74UA† per 100kg net weight	Free	Free	L
II. Other	Free	Free	L
*B. Glarus herb cheese (known as Schabziger), made from skimmed milk and mixed with finely-ground herbs	Free	Free	L
C. Blue-veined cheese, not grated or powdered	Free	Free	L
D. Processed cheese, not grated or powdered :			
* I. In the blending of which only Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger), put up (in boxes or slices) for retail sale, of a free-at-frontier value of not less than 140UA† per 100kg net weight and of a fat content, by weight, in the dry matter :			
a) Not exceeding 48% in respect of the aggregate of portions or slices	Free	Free	L
b) Not exceeding 48% in respect of 5/6ths of the aggregate of portions or slices and not exceeding 56% in respect of the remaining 1/6th	Free	Free	L
c) Exceeding 48% but not exceeding 56% in respect of the aggregate of portions or slices	Free	Free	L
II. Other, of a fat content, by weight :			
a) Not exceeding 36% and of a fat content, by weight, in the dry matter :			
1. Not exceeding 48%	Free	Free	L
2. Exceeding 48%	Free	Free	L
b) Exceeding 36%	Free	Free	L

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

† See page iii.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
04.04—continued			
E. Other :			
I. Not grated or powdered, of a fat content, by weight, not exceeding 40% and a water content, calculated by weight, of the non-fatty matter :			
a) Not exceeding 47%	Free	Free	L
b) Exceeding 47% but not exceeding 72% :			
1. Cheddar, including Chester	Free	Free	L
* 2. Tilsit and Butterkäse of a fat content, by weight, in the dry matter :			
aa) Not exceeding 48%	Free	Free	L
bb) Exceeding 48%	Free	Free	L
* 3. Kashkaval	Free	Free	L
* 4. Cheese of sheep's milk or buffalo milk, in containers containing brine, or in sheep or goat-skin bottles	Free	Free	L
5. Other	Free	Free	L
c) Exceeding 72% :			
1. In immediate packings of a net capacity not exceeding 500g	Free	Free	L
2. Other	Free	Free	L
II. Other :			
a) Grated or powdered	Free	Free	L
b) Other	Free	Free	L
04.05 BIRDS' EGGS AND EGG YOLKS, FRESH, DRIED OR OTHERWISE PRESERVED, SWEETENED OR NOT :			
A. Eggs in shell, fresh or preserved :			
I. Poultry eggs :			
† a) Eggs for hatching	Free	Free	L
b) Other	Free	Free	L
II. Other eggs	£0.0200 per 120 + 7.2%	M £0.0200 per 120 C1 7.2% C2 Free	—
† B. Eggs, not in shell ; egg yolks :			
I. Suitable for human consumption :			
a) Eggs, not in shell :			
1. Dried	Free	Free	L
2. Other	Free	Free	L
b) Egg yolks :			
1. Liquid	Free	Free	L
2. Frozen	Free	Free	L
3. Dried	Free	Free	L
† II. Other	Free	Free	—
04.06 NATURAL HONEY	£0.1000 per cwt. + 16.2%	M £0.1000 per cwt. C1 16.2% C2 Free	—
04.07 EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	7.2%	M } Free C2 }	—

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

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

‡ Note—For albumin see heading 35.02.

Chapter 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
05.01 HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED ; WASTE OF HUMAN HAIR	Free	Free
05.02 PIGS' , HOGS' AND BOARS' BRISTLES OR HAIR ; BADGER HAIR AND OTHER BRUSH MAKING HAIR ; WASTE OF SUCH BRISTLES AND HAIR	Free	Free
05.03 HORSEHAIR AND HORSEHAIR WASTE, WHETHER OR NOT PUT UP ON A LAYER OR BETWEEN TWO LAYERS OF OTHER MATERIAL :		
A. Neither curled nor put up on a layer or between two layers of other material	Free	Free
B. Other	0.6%	M } Free C2 }
05.04 GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF	Free	Free
05.05 FISH WASTE	Free	Free
05.06 SINEWS AND TENDONS ; PARINGS AND SIMILAR WASTE, OF RAW HIDES OR SKINS	Free	Free
05.07 SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION ; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS :		
A. Bed feathers ; down :		
I. Raw	Free	Free
II. Other	2.1%	M } Free C2 }
B. Other	1.2%	M } Free C2 }
05.08 BONES AND HORN-CORES, UNWORKED, DE-FATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGEL-ATINISED ; POWDER AND WASTE OF THESE PRODUCTS :		
A. Ossein	Free	Free
B. Bone meal	2%	C1 } Free C2 } E }
C. Other	2%	C1 } Free C2 } E }

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	2%	CI C2 E } Free
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	4-8%	M C2 } Free
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	3%	M C2 } Free
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	3.2%	M } Free C2 }
II. Bulbs, corms, rhizomes and tubers :		
a) Begonia and gloxinia	6.2%	M Free C1 3.2% C2 Free
b) Other	9.2%	M Free C1 3.2% C2 Free
III. Other, including dahlia and other tuberous roots	3.2% + £0.0375 per lb.	M Free C1 3.2% C2 Free
B. In growth or in flower :		
I. Orchids, hyacinths, narcissi and tulips :		
a) Narcissus (polyanthus types), roman hyacinth	6% + £1.2600 per cwt. (gross)	M £1.2600 per cwt. (gross) C1 6% 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	6% + £9.5199 per cwt. (gross)	M £9.5199 per cwt. (gross) C1 6% C2 Free
2. From 1 March to 30 April	6% + £7.5600 per cwt. (gross)	M £7.5600 per cwt. (gross) C1 6% C2 Free
3. From 1 May to 30 November	6% + £5.5998 per cwt. (gross)	M £5.5998 per cwt. (gross) C1 6% C2 Free
c) Other	6% + £5.5998 per cwt. (gross)	M £5.5998 per cwt. (gross) C1 6% C2 Free
II. Other :		
a) Ixia, snowdrop, star of Bethlehem	4% + £1.2600 per cwt. (gross)	M £1.2600 per cwt. (gross) C1 4% C2 Free
b) Ranunculus	4% + £1.9599 per cwt. (gross)	M £1.9599 per cwt. (gross) C1 4% C2 Free

Tariff Heading	Rate of Duty	
	Full	Preferential
06.01 B. 11.---continued		
c) Iris :		
1. From 1 December to last day of February	4% + £9.5199 per cwt. (gross)	M £9.5199 per cwt. (gross) C1 4% C2 Free
2. From 1 March to 30 April	4% + £7.5600 per cwt. (gross)	M £7.5600 per cwt. (gross) C1 4% C2 Free
3. From 1 May to 30 November	4% + £5.5998 per cwt. (gross)	M £5.5998 per cwt. (gross) C1 4% C2 Free
d) Freesia :		
1. From 1 September to 30 April	19%	M 15% C1 4% C2 Free
2. From 1 May to 31 August	10%	M 6% C1 4% C2 Free
e) Other	4% + £5.5998 per cwt. (gross)	M £5.5998 per cwt. (gross) C1 4% 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	4.8%	M } Free C2 }
B. Vine slips, grafted or rooted	1.2% + £1.3500 per cwt. (gross)	M £1.3500 per cwt. (gross) C1 1.2% C2 Free
C. Pineapple plants	£1.3500 per cwt. (gross)	C1 } Free C2 }
D. Other :		
I. Mushroom spawn	5.2%	M } Free C2 }
II. Rose stocks and rose trees, shrubs, bushes and plants :		
a) Rose stocks neither budded nor grafted, the following : Routed single stems of rosa canina or rosa rugosa, not less than 4ft. in length; seedlings of rosa canina or rosa laxa	5.2%	M } Free C2 }
b) Other :		
1. Standard trees, including half standards, quarter standards and weeping standards	5.2% + £7.2000 per 100	M £7.2000 per 100 C1 5.2% C2 Free
2. Other	5.2% + £1.8000 per 100	M £1.8000 per 100 C1 5.2% C2 Free
III. Fruit stocks and fruit trees, shrubs, bushes and plants	5.2% + £1.3500 per cwt. (gross)	M £1.3500 per cwt. (gross) C1 5.2% C2 Free
IV. Azalea indica :		
a) Not in flower	5.2%	M } Free C2 }
b) In flower	5.2% + £5.5998 per cwt. (gross)	M £5.5998 per cwt. (gross) C1 5.2% 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	5.2%	M } Free C2 }
VI. Other :		
a) Not in flower :		
1. Trees, shrubs and bushes	5.2% + £1.3500 per cwt. (gross)	M £1.3500 per cwt. (gross) C1 5.2% C2 Free
2. Other	5.2% + £0.0375 per lb. (gross)	M £0.0375 per lb. (gross) C1 5.2% C2 Free
b) In flower :		
1. <i>Gypsophila</i> , heather, marguerite, marigold, stock	5.2% + £1.2600 per cwt. (gross)	M £1.2600 per cwt. (gross) C1 5.2% C2 Free
2. Other	5.2% + £5.5998 per cwt. (gross)	M £5.5998 per cwt. (gross) C1 5.2% C2 Free
06.03 CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED :		
A. Fresh :		
I. From 1 June to 31 October :		
a) Mimosa	9.6% + £0.5598 per cwt.	M £0.5598 per cwt. C1 9.6% C2 Free
b) <i>Gypsophila</i> , heather, ixia, marguerite, marigold, roman hyacinth, snowdrop, star of Bethlehem, stock	9.6% + £1.2600 per cwt.	M £1.2600 per cwt. C1 9.6% C2 Free
c) Lilac	9.6% + £0.0090 per lb.	M £0.0090 per lb. C1 9.6% C2 Free
d) <i>Narcissus</i> (polyanthus types), peony, ranunculus	9.6% + £1.9599 per cwt.	M £1.9599 per cwt. C1 9.6% C2 Free
e) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip	9.6% + £5.5998 per cwt.	M £5.5998 per cwt. C1 9.6% C2 Free
f) Freesia :		
1. From 1 September to 31 October :		
aa) Of a value exceeding £0.9000 per lb.	9.6% + £0.2100 per lb.	M £0.2100 per lb. C1 9.6% C2 Free
bb) Other	24%	M 15% C1 9.6% C2 Free
2. From 1 June to 31 August		
g) Anemone, carnation, rose	9.6% + £0.0750 per lb.	M £0.0750 per lb. C1 9.6% C2 Free
h) Other	9.6% + £0.0600 per lb.	M £0.0600 per lb. C1 9.6% C2 Free

Tariff Heading	Rate of Duty	
	Full	Preferential
06.03 A.—continued		
II. From 1 November to 31 May :		
a) Mimosa	6.8% + £0.5598 per cwt.	M £0.5598 per cwt. CI 6.8% C2 Free
b) Gypsophila, heather, ixia, marguerite, marigold, roman hyacinth, snowdrop, star of Bethlehem, stock	6.8% + £1.2600 per cwt.	M £1.2600 per cwt. CI 6.8% C2 Free
c) Lilac	6.8% + £0.0090 per lb.	M £0.0090 per lb. CI 6.8% C2 Free
d) Narcissus (polyanthus types), peony, ranunculus	6.8% + £1.9599 per cwt.	M £1.9599 per cwt. CI 6.8% 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	6.8% + £5.5998 per cwt.	M £5.5998 per cwt. CI 6.8% C2 Free
2. From 1 December to last day of February	6.8% + £9.5199 per cwt.	M £9.5199 per cwt. CI 6.8% C2 Free
3. From 1 March to 30 April	6.8% + £7.5600 per cwt.	M £7.5600 per cwt. CI 6.8% C2 Free
4. From 1 May to 31 May	6.8% + £5.5998 per cwt.	M £5.5998 per cwt. CI 6.8% C2 Free
f) Freesia :		
1. From 1 November to 30 April :		
aa) Of a value exceeding £0.9000 per lb.	6.8% + £0.2100 per lb.	M £0.2100 per lb. CI 6.8% C2 Free
bb) Other	21.8%	M 15% CI 6.8% C2 Free
2. From 1 May to 31 May	6.8% + £0.0750 per lb.	M £0.0750 per lb. CI 6.8% C2 Free
g) Anemone, carnation, rose	6.8% + £0.0750 per lb.	M £0.0750 per lb. CI 6.8% C2 Free
h) Other	6.8% + £0.0600 per lb.	M £0.0600 per lb. CI 6.8% C2 Free
B. Other :		
I. Mimosa	8% + £0.5598 per cwt.	M £0.5598 per cwt. CI 8% C2 Free
II. Gypsophila, heather, ixia, marguerite, marigold, roman hyacinth, snowdrop, star of Bethlehem, stock	8% + £1.2600 per cwt.	M £1.2600 per cwt. CI 8% C2 Free

Tariff Heading	Rate of Duty	
	Full	Preferential
06.03 B.—continued		
III. Lilac	8% + £0.0090 per lb.	M £0.0090 per lb. C1 8% C2 Free
IV. Narcissus (polyanthus types), peony, ranunculus	8% + £1.9599 per cwt.	M £1.9599 per cwt. C1 8% 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	8% + £9.5199 per cwt.	M £9.5199 per cwt. C1 8% C2 Free
b) From 1 March to 30 April	8% + £7.5600 per cwt.	M £7.5600 per cwt. C1 8% C2 Free
c) From 1 May to 30 November	8% + £5.5998 per cwt.	M £5.5998 per cwt. C1 8% C2 Free
VI. Freesia :		
a) From 1 September to 30 April :		
1. Of a value exceeding £0.9000 per lb.	8% + £0.2100 per lb.	M £0.2100 per lb. C1 8% C2 Free
2. Other	23%	M 15% C1 8% C2 Free
b) From 1 May to 31 August	8% + £0.0750 per lb.	M £0.0750 per lb. C1 8% C2 Free
VII. Anemone, carnation, rose	8% + £0.0750 per lb.	M £0.0750 per lb. C1 8% C2 Free
VIII. Other	8% + £0.0600 per lb.	M £0.0600 per lb. C1 8% C2 Free
06.04 FOLIAGE, BRANCHES AND OTHER PARTS (OTHER THAN FLOWERS OR BUDS) OF TREES, SHRUBS, BUSHES AND OTHER PLANTS, AND MOSSES, LICHENS AND GRASSES, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED :		
A. Reindeer moss	£1.2600 per cwt.	C1 } Free C2 }
B. Other :		
I. Fresh :		
a) Foliage :		
1. Cycas, magnolia, holly, mistletoe, golden palm	4%	M } Free C2 }
2. Asparagus	4% + £5.5998 per cwt.	M £5.5998 per cwt. C1 4% C2 Free
3. Other	4% + £1.2600 per cwt.	M £1.2600 per cwt. C1 4% C2 Free

Tariff Heading	Rate of Duty	
	Full	Preferential
06.04 B.1.—continued		
b) Branches (other than foliage) and other parts	4%	M } Free C2 }
c) Mosses and lichens	4% + £1.2600 per cwt.	M } £1.2600 per cwt. C1 } 4% C2 } Free
d) Grasses :		
1. Agrostis, erianthus, eulalia, pampas, stipa, tropini (lagurus)	4%	M } Free C2 }
2. Other	4% + £1.2600 per cwt.	M } £1.2600 per cwt. C1 } 4% C2 } Free
II. Not further prepared than dried :		
a) Foliage :		
1. Cycas, magnolia, holly, mistletoe, golden palm	3.2%	M } Free C2 }
2. Asparagus	3.2% + £5.5998 per cwt.	M } £5.5998 per cwt. C1 } 3.2% C2 } Free
3. Other	3.2% + £1.2600 per cwt.	M } £1.2600 per cwt. C1 } 3.2% C2 } Free
b) Branches (other than foliage) and other parts	3.2%	M } Free C2 }
c) Mosses and lichens	3.2% + £1.2600 per cwt.	M } £1.2600 per cwt. C1 } 3.2% C2 } Free
d) Grasses :		
1. Agrostis, erianthus, eulalia, pampas, stipa, tropini (lagurus)	3.2%	M } Free C2 }
2. Other	3.2% + £1.2600 per cwt.	M } £1.2600 per cwt. C1 } 3.2% C2 } Free
III. Other :		
a) Foliage :		
1. Cycas, magnolia, holly, mistletoe, golden palm	6.8%	M } Free C2 }
2. Asparagus	6.8% + £5.5998 per cwt.	M } £5.5998 per cwt. C1 } 6.8% C2 } Free
3. Other	6.8% + £1.2600 per cwt.	M } £1.2600 per cwt. C1 } 6.8% C2 } Free
b) Branches (other than foliage) and other parts	6.8%	M } Free C2 }
c) Mosses and lichens	6.8% + £1.2600 per cwt.	M } £1.2600 per cwt. C1 } 6.8% C2 } Free
d) Grasses :		
1. Agrostis, erianthus, eulalia, pampas, stipa, tropini (lagurus)	6.8%	M } Free C2 }
2. Other	6.8% + £1.2600 per cwt.	M } £1.2600 per cwt. C1 } 6.8% 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.1., 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. III..

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	5.4% + £0.0393 per 100kg	M £0.0393 per 100kg C1 5.4% C2 Free	—
b) From 1 July to 31 August	5.4% + £0.0787 per 100kg	M £0.0787 per 100kg C1 5.4% C2 Free	—
c) From 1 September to 15 May	5.4% + £0.0393 per 100kg	M £0.0393 per 100kg C1 5.4% C2 Free	—
II. New potatoes :			
a) From 1 January to 15 May	9% + £0.0393 per 100kg	M £0.0393 per 100kg C1 9% C2 Free	—
b) From 16 May to 30 June	12.6% + £0.3672 per 100kg	M £0.3672 per 100kg C1 12.6% C2 Free	—
III. Other :			
*a) For the manufacture of starch :			
1. From 1 July to 31 August	5.4% + £0.0787 per 100kg	M £0.0787 per 100kg C1 5.4% C2 Free	—
2. From 1 September to 30 June	5.4% + £0.0393 per 100kg	M £0.0393 per 100kg C1 5.4% C2 Free	—
b) Other :			
1. From 1 July to 31 August	10.8% + £0.0787 per 100kg	M £0.0787 per 100kg C1 10.8% C2 Free	—
2. From 1 September to 30 June	10.8% + £0.0393 per 100kg	M £0.0393 per 100kg C1 10.8% C2 Free	—
B. Cabbages, cauliflowers and Brussels sprouts :			
I. Cauliflowers :			
a) From 15 April to 30 November :			
1. From 15 April to 30 June	£0.4723 per 100kg, + 6.8% or 0.80UA† per 100kg ‡	M £0.4723 per 100kg C1 6.8% or 0.80UA† 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.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
07.01 B.1.a)—continued			
2. From 1 July to 30 November	£0.3543 per 100kg, + 6.8% or 0.80UA† per 100kg †	M, £0.3543 per 100kg C1 6.8% or 0.80UA† per 100kg † C2 Free	—
b) From 1 December to 14 April :			
1. From 1 December to last day of February	£0.3543 per 100kg, + 4.8% or 0.56UA† per 100kg †	M £0.3543 per 100kg C1 4.8% or 0.56UA† per 100kg † C2 Free	—
2. From 1 March to 14 April	£0.4723 per 100kg, + 4.8% or 0.56UA† per 100kg †	M £0.4723 per 100kg C1 4.8% or 0.56UA† per 100kg † C2 Free	—
II. White cabbages and red cabbages	6% or 0.20UA† per 100kg †	M } Free C2 }	—
III. Other	6%	M } Free C2 }	—
C. Spinach	5.2%	M } Free C2 }	—
D. Salad vegetables, including endive and chicory :			
I. Cabbage lettuce :			
a) From 1 April to 30 November :			
1. From 1 April to 30 April	£1.7715 per 100kg, + 6% or 1UA† per 100kg gross †	M £1.7715 per 100kg C1 6% or 1UA† per 100kg gross † C2 Free	—
2. From 1 May to 31 May	£1.1810 per 100kg, + 6% or 1UA† per 100kg gross †	M £1.1810 per 100kg C1 6% or 1UA† per 100kg gross † C2 Free	—
3. From 1 June to 31 October	£0.9448 per 100kg, + 6% or 1UA† per 100kg gross †	M £0.9448 per 100kg C1 6% or 1UA† per 100kg gross † C2 Free	—
4. From 1 November to 30 November	£0.5905 per 100kg, + 6% or 1UA† per 100kg gross †	M £0.5905 per 100kg C1 6% or 1UA† per 100kg gross † C2 Free	—
b) From 1 December to 31 March :			
1. From 1 December to last day of February	£0.5905 per 100kg, + 5.2% or 0.64UA† per 100kg gross †	M £0.5905 per 100kg C1 5.2% or 0.64UA† per 100kg gross † C2 Free	—
2. From 1 March to 31 March	£1.7715 per 100kg + 5.2% or 0.64UA† per 100kg gross †	M £1.7715 per 100kg C1 5.2% or 0.64UA† per 100kg gross † C2 Free	—
II. Other :			
a) Lettuce (other than cabbage lettuce) and endive :			
1. From 1 March to 30 April	5.2% + £1.7715 per 100kg	M £1.7715 per 100kg C1 5.2% C2 Free	—
2. From 1 May to 31 May	5.2% + £1.1810 per 100kg	M £1.1810 per 100kg C1 5.2% 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	5.2% + £0.9448 per 100kg	M £0.9448 per 100kg C1 5.2% C2 Free	—
4. From 1 November to last day of February	5.2% + £0.5905 per 100kg	M £0.5905 per 100kg C1 5.2% C2 Free	—
b) Chicory (salad) :			
1. From 1 November to 31 March	5.2% + £0.4723 per 100kg	M £0.4723 per 100kg C1 5.2% C2 Free	—
2. From 1 April to 31 October	11.2%	M 6% C1 5.2% C2 Free	—
c) Other	5.2%	M } Free C2 }	—
E. Chard (or white beet) and cardoons	5.2%	M } Free C2 }	—
F. Leguminous vegetables, shelled or unshelled :			
I. Peas :			
a) From 1 September to 31 May	10%	M 6% C1 4% C2 Free	—
b) From 1 June to 31 August :			
1. Unshelled :			
aa) From 1 June to 31 July	6.8% + £1.1019 per 100kg	M £1.1019 per 100kg C1 6.8% C2 Free	—
bb) From 1 August to 31 August	12.8%	M 6% C1 6.8% C2 Free	—
2. Shelled	12.8%	M 6% C1 6.8% C2 Free	—
II. Beans (of the species <i>Phaseolus</i>) :			
a) From 1 October to 30 June	6%, + 5.2% or 0.80UA† per 100kg †	M 6% C1 5.2% or 0.80UA† C2 Free	—
b) From 1 July to 30 September	6%, + 6.8% or 0.80UA† per 100kg †	M 6% C1 6.8% or 0.80UA† C2 Free	—
III. Other	11.6%	M 6% C1 5.6% 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	5.2%	M } Free C2 }	—
b) From 1 October to 30 April	6.8%	M } Free C2 }	—
II. Carrots and turnips :			
a) Carrots :			
1. From 1 April to 30 April	12.8%	M 6% C1 6.8% C2 Free	—

† Whichever is the greater.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
07.01 G.II.a)—continued			
2. From 1 May to 30 June	6.8% + £1.1810 per 100kg	M £1.1810 per 100kg C1 6.8% C2 Free	—
3. From 1 July to 31 October	12.8%	M 6% C1 6.8% C2 Free	—
4. From 1 November to 31 March	9.8%	M 3% C1 6.8% C2 Free	—
b) Turnips	12.8%	M 6% C1 6.8% C2 Free	—
III. Horse-radish (<i>Cochlearia armoracia</i>)	6%	M } Free C2 }	—
IV. Other	6.8%	M } Free C2 }	—
H. Onions, shallots and garlic	4.8%	M } Free C2 }	—
IJ. Leeks and other alliaceous plants (for example, chives, Welsh onions)	5.2%	M } Free C2 }	—
K. Asparagus :			
I. From 16 April to 30 June	6.4% + £3.3069 per 100kg	M £3.3069 per 100kg C1 6.4% C2 Free	—
II. From 1 July to 15 April	12.4%	M 6% C1 6.4% C2 Free	—
L. Artichokes	5.2%	M } Free C2 }	—
M. Tomatoes :			
I. From 1 November to 14 May :			
a) From 1 November to 15 November	6%, + 4.4% or 0.80UA† per 100kg †	M 6% C1 4.4% or 0.80UA† per 100kg † C2 Free	*
b) From 16 November to 31 March	4.8%, + 4.4% or 0.80UA† per 100kg †	M 4.8% C1 4.4% or 0.80UA† per 100kg † C2 Free	*
c) From 1 April to 30 April	6%, + 4.4% or 0.80UA† per 100kg †	M 6% C1 4.4% or 0.80UA† per 100kg † C2 Free	*
d) From 1 May to 14 May :			
I. Of a value exceeding £13.7800 per 100kg	£2.2044 per 100kg, + 4.4% or 0.80UA† per 100kg †	M £2.2044 per 100kg C1 4.4% or 0.80UA† per 100kg † C2 Free	*
2. Other	6%, + 4.4% or 0.80UA† per 100kg †	M 6% C1 4.4% or 0.80UA† per 100kg † C2 Free	*

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

† Whichever is the greater

‡ 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	£2.2044 per 100kg, + 7.2% or 1.40UA† per 100kg †	M £2.2044 per 100kg CI 7.2% or 1.40UA† per 100kg † C2 Free	*
2. Other	6%, + 7.2% or 1.40UA† per 100kg †	M 6% CI 7.2% or 1.40UA† per 100kg † C2 Free	*
b) From 16 May to 31 May :			
1. Of a value exceeding £11.0250 per 100kg	£3.3069 per 100kg, + 7.2% or 1.40UA† per 100kg †	M £3.3069 per 100kg CI 7.2% or 1.40UA† per 100kg † C2 Free	*
2. Other	6%, + 7.2% or 1.40UA† per 100kg †	M 6% CI 7.2% or 1.40UA† per 100kg † C2 Free	*
c) From 1 June to 15 June			
	£3.3069 per 100kg, + 7.2% or 1.40UA† per 100kg †	M £3.3069 per 100kg CI 7.2% or 1.40UA† per 100kg † C2 Free	*
d) From 16 June to 31 July			
	£2.7553 per 100kg, + 7.2% or 1.40UA† per 100kg †	M £2.7553 per 100kg CI 7.2% or 1.40UA† per 100kg † C2 Free	*
e) From 1 August to 31 August			
	£2.2044 per 100kg, + 7.2% or 1.40UA† per 100kg †	M £2.2044 per 100kg CI 7.2% or 1.40UA† per 100kg † C2 Free	*
f) From 1 September to 31 October			
	£1.1019 per 100kg, + 7.2% or 1.40UA† per 100kg †	M £1.1019 per 100kg CI 7.2% or 1.40UA† per 100kg † C2 Free	*
N. Olives :			
§ I. For uses other than the production of oil	4.2%	M } Free C2 }	—
II. Other	4.2%	M } Free C2 }	L
O. Capers			
	2.8%	M } Free C2 }	—
P. Cucumbers and gherkins :			
I. Cucumbers from 16 May to 31 October :			
a) From 16 May to 30 September	8% + £1.1810 per 100kg	M £1.1810 per 100kg CI 8% C2 Free	*
b) From 1 October to 31 October	14%	M 6% CI 8% C2 Free	*
II. Other :			
a) Cucumbers :			
1. From 1 March to 15 May	6.4% + £1.1810 per 100kg	M £1.1810 per 100kg CI 6.4% C2 Free	*
2. From 1 November to last day of February	12.4%	M 6% CI 6.4% C2 Free	*
b) Gherkins	6.4%	M } Free C2 }	—

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

§ 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	
07.01—continued			
Q. Mushrooms and truffles :			
I. Cultivated mushrooms :			
a) From 1 October to 30 April	18.4%	M 12% CI 6.4% C2 Free	—
b) From 1 May to 30 September	12.4%	M 6% CI 6.4% C2 Free	—
II. Chantarelles and flap mushrooms :			
a) Chantarelles :			
1. From 1 October to 30 April	13.6%	M 12% CI 1.6% C2 Free	—
2. From 1 May to 30 September	7.6%	M 6% CI 1.6% C2 Free	—
b) Flap mushrooms :			
1. From 1 October to 30 April	14.8%	M 12% CI 2.8% C2 Free	—
2. From 1 May to 30 September	8.8%	M 6% CI 2.8% C2 Free	—
III. Other :			
a) Mushrooms :			
1. From 1 October to 30 April	15.2%	M 12% CI 3.2% C2 Free	—
2. From 1 May to 30 September	9.2%	M 6% CI 3.2% C2 Free	—
b) Truffles	3.2%	M } Free C2 }	—
R. Fennel :			
I. Sweet fennel	4%	M } Free C2 }	—
II. Other	4% + £2.4802 per 100kg	M £2.4802 per 100kg CI 4% C2 Free	—
S. Sweet peppers	3.6%	M } Free C2 }	—
T. Other :			
I. Herbs	6.4% + £2.4802 per 100kg	M £2.4802 per 100kg CI 6.4% C2 Free	—
II. Other	6.4%	M } Free C2 }	—
07.02 VEGETABLES (WHETHER OR NOT COOKED), PRESERVED BY FREEZING :			
A. Olives	11.4%	M } Free C2 }	—
B. Other	7.2%	M } Free C2 }	—
07.03 VEGETABLES PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS, BUT NOT SPECIALLY PREPARED FOR IMMEDIATE CONSUMPTION :			
A. Olives :			
* I. For uses other than the production of oil	4.8%	M } Free C2 }	—
II. Other	4.8%	M } Free C2 }	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	
07.03—continued			
B. Capers	2.4%	M } Free	---
C. Onions	3.6%	C2 } Free	---
D. Cucumbers and gherkins	6%	M } Free	---
E. Other vegetables	4.8%	C2 } Free	---
F. Mixtures of vegetables specified above	6%	M } Free	---
07.04 DRIED, DEHYDRATED OR EVAPORATED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED:			
A. Onions:			
I. In airtight containers	16.2%	M 9% C1 7.2% C2 Free	---
II. Other	7.2%	M } Free	---
B. Other:			
I. Horse-radish	6.4%	M } Free	---
II. Herbs, not in powder	6.4% + £1.2600 per cwt.	M £1.2600 per cwt. C1 6.4% C2 Free	---
III. Leeks	6.4%	M } Free	---
IV. Garlic, sweet peppers and tomatoes	6.4%*	M } Free	---
V. Other:			
a) Vegetables (other than asparagus) in airtight containers:			
I. 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 9% C1 6.4% C2 Free	---
2. Other	16%	M 6% C1 6.4% C2 Free	---
b) Other	6.4%	M } Free	---
07.05 DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT:			
A. For sowing:			
I. Peas (including chick peas) and beans (of the species Phaseolus)	2.7%	M } Free	---
II. Lentils	1.2%	M } Free	---
III. Other	3%	M } Free	---
B. Other:			
I. Peas (including chick peas) and beans (of the species Phaseolus):			
a) Split peas	8.7%	M 6% C1 2.7% C2 Free	---
b) Other	2.7%	M } Free	---
II. Lentils	1.2%	M } Free	---
III. Other	3%	M } Free	---
07.06 MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKE, SWEET POTATOES AND OTHER SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH OR DRIED, WHOLE OR SLICED; SAGO PITH:			
A. Manioc, arrowroot, salep and other similar roots and tubers with high starch content, excluding sweet potatoes	Free	Free	L
B. Other	1.8%	M } Free	---

* "E" rate 6% for 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, SHELLLED OR NOT :			
A. Dates	7.2%	M } Free C2 }	—
B. Bananas :			
I. Fresh	12% + £0.1500 per cwt.	M £0.1500 per cwt. C1 12% C2 Free	—
II. Dried	12%	M } Free C2 }	—
C. Pineapples	5.4%	M } Free C2 }	—
D. Avocados	4.8%	M } Free C2 }	—
E. Coconuts	1.2%	M } Free C2 }	—
F. Cashew nuts	1.5%	M } Free C2 }	—
G. Brazil nuts	Free	Free	—
H. Other	3.6%	M } Free C2 }	—
08.02 CITRUS FRUIT, FRESH OR DRIED :			
A. Oranges :			
I. Sweet oranges, fresh :			
a) From 1 April to 15 October :			
1. From 1 April to 30 April	5.2% + £0.1050 per cwt.	M £0.1050 per cwt. C1 5.2% C2 Free	*
2. From 1 May to 15 May	2.4% + £0.1050 per cwt.	M £0.1050 per cwt. C1 2.4% C2 Free	*
3. From 16 May to 15 October	1.6% + £0.1050 per cwt.	M £0.1050 per cwt. C1 1.6% C2 Free	*
b) From 16 October to 31 March :			
1. From 16 October to 30 November	8% + £0.1050 per cwt.	M £0.1050 per cwt. C1 8% C2 Free	*
2. From 1 December to 31 March	8%	M } Free C2 }	*
II. Other :			
a) From 1 April to 15 October :			
1. Fresh	6% + £0.1050 per cwt.	M £0.1050 per cwt. C1 6% C2 Free	—
2. Dried	12%	M } 6% C1 } C2 Free	—
b) From 16 October to 31 March :			
1. Fresh :			
aa) From 16 October to 30 November	8% + £0.1050 per cwt.	M £0.1050 per cwt. C1 8% C2 Free	—
bb) From 1 December to 31 March	8%	M } Free C2 }	—
2. Dried	14%	M } 6% C1 } C2 8% 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	
08.02—continued			
B. Mandarins and satsumas; clementines, tangerines and other similar citrus hybrids:			
I. Fresh:			
a) Clementines, mandarins and tangerines:			
1. From 1 April to 30 November	8% + £0.1050 per cwt.	M £0.1050 per cwt. C1 8% C2 Free	*
2. From 1 December to 31 March	8%	M } C2 } Free	*
b) Other	8%	M } C2 } Free	*
II. Dried	14%	M 6% C1 8% C2 Free	*
C. Lemons:			
I. Fresh	3.2%	M } C2 } Free	*
II. Dried	9.2%	M 6% C1 3.2% C2 Free	*
D. Grapefruit:			
I. Fresh	1.6% + £0.1500 per cwt.	M £0.1500 per cwt. C1 1.6% C2 Free	—
II. Dried	7.6%	M 6% C1 1.6% C2 Free	—
E. Other:			
I. Fresh	6.4%	M } C2 } Free	—
II. Dried	12.4%	M 6% C1 6.4% C2 Free	—
08.03 FIGS, FRESH OR DRIED:			
A. Fresh	2.8% †	M } C2 } Free	—
B. Dried	4% + £0.1800 per cwt.	M £0.1800 per cwt. C1 4% C2 Free	—
08.04 GRAPES, FRESH OR DRIED:			
A. Fresh:			
I. Table grapes:			
a) From 1 November to 14 July:			
1. Hothouse:			
aa) From 1 November to 31 January	18%	M 3% C1 7.2% C2 Free	*
bb) From 1 February to 30 June	7.2% + £0.4200 per cwt.	M £0.4200 per cwt. C1 7.2% C2 Free	*
cc) From 1 July to 14 July	18%	M 6% C1 7.2% C2 Free	*

† "E" rate 1.8% for Portugal.

* 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	
08.04 A. I. a)—continued			
2. Other :			
aa) From 1 November to 31 January	10.2%	M 3% C1 7.2% C2 Free	*
bb) From 1 February to 30 June	7.2% + £0.4200 per cwt.	M £0.4200 per cwt. C1 7.2% C2 Free	*
cc) From 1 July to 14 July	13.2%	M 6% C1 7.2% C2 Free	*
b) From 15 July to 31 October :			
1. Hothouse :			
aa) from 15 July to 31 August	22%	M 6% C1 8.8% C2 Free	*
bb) from 1 September to 31 October	22%	M 3% C1 8.8% C2 Free	*
2. Other :			
aa) From 15 July to 31 August	14.8%	M 6% C1 8.8% C2 Free	*
bb) From 1 September to 31 October	11.8%	M 3% C1 8.8% C2 Free	*
II. Other :			
a) From 1 November to 14 July :			
1. From 1 November to 31 January	12.8%	M 2% C1 10.8% C2 Free	*
2. From 1 February to 30 June	10.8% + £0.2800 per cwt.	M £0.2800 per cwt. C1 10.8% C2 Free	*
3. From 1 July to 14 July	14.8%	M 4% C1 10.8% C2 Free	*
b) From 15 July to 31 October :			
1. From 15 July to 31 August	17.2%	M 4% C1 13.2% C2 Free	*
2. From 1 September to 31 October	15.2%	M 2% C1 13.2% C2 Free	*
B. Dried :			
I. In immediate containers of a net capacity of 15kg or less :			
a) Currants	1.6% + £0.0600 per cwt.	M £0.0600 per cwt. C1 1.6% C2 Free	—
b) Raisins, sultanas and other dried grapes	1.6% + £0.1200 per cwt.	M £0.1200 per cwt. C1 1.6% C2 Free	—
II. Other :			
a) Currants	1.6% + £0.0600 per cwt.	M £0.0600 per cwt. C1 1.6% C2 Free	—
b) Raisins, sultanas and other dried grapes	1.6% + £0.1200 per cwt.	M £0.1200 per cwt. C1 1.6% 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	2.8%	M } Free	—
B. Walnuts	3.2%	M } Free	—
C. Chestnuts	2.8%	M } Free	—
D. Pistachios	0.8%	M } Free	—
E. Pecans	1.2%	M } Free	—
F. Areca (or betel) and cola	0.9%	M } Free	—
G. Other	1.6%	M } Free	—
08.06 APPLES, PEARS AND QUINCES, FRESH :			
§ A. Apples :			
I. Cider apples, in bulk, from 16 September to 15 December	3.6% or 0.18UA† per 100kg †	M } Free	—
II. Other :			
a) From 1 August to 31 December :			
1. From 1 August to 15 August	£0.2656 per 100kg, + 5.6% or 0.96UA† per 100kg †	M £0.2656 per 100kg CI 5.6% or 0.96UA† per 100kg † C2 Free	*
2. From 16 August to 31 December	5.6% or 0.96UA† per 100kg †	M } Free	*
b) From 1 January to 31 March	4% or 0.60UA† per 100kg †	M } Free	*
c) From 1 April to 31 July :			
1. From 1 April to 15 April	2.4% or 0.56UA† per 100kg †	M } Free	*
2. From 16 April to 31 July	£0.2656 per 100kg, + 2.4% or 0.56UA† per 100kg †	M £0.2656 per 100kg CI 2.4% or 0.56UA† per 100kg † C2 Free	*
§ B. Pears :			
I. Perry pears, in bulk, from 1 August to 31 December	£0.1771 per 100kg, + 3.6% or 0.18UA† per 100kg †	M £0.1771 per 100kg CI 3.6% or 0.18UA† per 100kg † C2 Free	*
II. Other :			
a) From 1 January to 31 July :			
1. From 1 January to 31 January	£0.1771 per 100kg, + 4% or 0.60UA† per 100kg †	M £0.1771 per 100kg CI 4% or 0.60UA† per 100kg † C2 Free	*
2. From 1 February to 31 March	£0.2656 per 100kg, + 4% or 0.60UA† per 100kg †	M £0.2656 per 100kg CI 4% or 0.60UA† per 100kg † C2 Free	*
3. From 1 April to 15 July	£0.2656 per 100kg, + 2.8% or 0.60UA† per 100kg †	M £0.2656 per 100kg CI 2.8% or 0.60UA† per 100kg † C2 Free	*
4. From 16 July to 31 July	£0.2656 per 100kg, + 4% or 0.60UA† per 100kg †	M £0.2656 per 100kg CI 4% or 0.60UA† per 100kg † C2 Free	*
b) From 1 August to 31 December	£0.1771 per 100kg, + 5.2% or 0.80UA† per 100kg †	M £0.1771 per 100kg CI 5.2% or 0.80UA† per 100kg † C2 Free	*
C. Quinces	3.6%	M } Free	—

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

† Whichever is the greater

‡ See page iii.

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
08.07 STONE FRUIT, FRESH :			
A. Apricots	10%	M } Free C2 }	—
B. Peaches, including nectarines :			
I. From 1 April to 30 November	8.8%	M } Free C2 }	*
II. From 1 December to 31 March	8.8% + £0.8266 per 100kg	M £0.8266 per 100kg C1 8.8% C2 Free	*
C. Cherries :			
I. From 1 May to 15 July :			
a) From 1 May to 31 May	6%, + 6% or 1.20UA† per 100kg †	M 6% C1 6% or 1.20UA† per 100kg † C2 Free	*
b) From 1 June to 15 July	£2.2044 per 100kg, + 6% or 1.20UA† per 100kg †	M £2.2044 per 100kg C1 6% or 1.20UA† per 100kg † C2 Free	*
II. From 16 July to 30 April :			
a) From 16 July to 15 August	6% + £2.2044 per 100kg	M £2.2044 per 100kg C1 6% C2 Free	*
b) From 16 August to 30 April	12%	M } 6% C1 } C2 Free	*
D. Plums :			
I. From 1 July to 30 September	£0.9861 per 100kg, + 6% or 1.20UA† per 100kg †	M £0.9861 per 100kg C1 6% or 1.20UA† per 100kg † C2 Free	*
II. From 1 October to 30 June :			
a) From 1 October to 31 October	4% + £0.9861 per 100kg	M £0.9861 per 100kg C1 4% C2 Free	*
b) From 1 November to 15 June	7.6%	M 3.6% C1 4% C2 Free	*
c) From 16 June to 30 June	4% + £0.9861 per 100kg	M £0.9861 per 100kg C1 4% C2 Free	*
E. Other	6%	M } Free C2 }	—
08.08 BERRIES, FRESH :			
A. Strawberries :			
I. From 1 May to 31 July :			
a) From 1 May to 31 May	6%, + 6.4% or 1.20UA† per 100kg †	M 6% C1 6.4% or 1.20UA† per 100kg † C2 Free	—
b) From 1 June to 9 June	£2.2044 per 100kg, + 6.4% or 1.20UA† per 100kg †	M £2.2044 per 100kg C1 6.4% or 1.20UA† 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	£3.3069 per 100kg, + 6.4% or 1.20UA† per 100kg †	M £3.3069 per 100kg C1 6.4% or 1.20UA† per 100kg † C2 Free	—
II. From 1 August to 30 April	11.6%	M 6% C1 5.6% C2 Free	—
B. Cranberries	Free	Free	—
C. Bilberries	1.6%	M } Free C2 }	—
D. Raspberries, black-currents and red-currents :			
I. Raspberries :			
a) From 1 July to 31 August	11%	M 6% C1 4.4% C2 Free	—
b) From 1 September to 30 June	7.4%	M 3% C1 4.4% C2 Free	—
II. Other :			
a) From 16 June to 31 August	4.4% + £2.2044 per 100kg	M £2.2044 per 100kg C1 4.4% C2 Free	—
b) From 1 September to 15 June	11%	M 6% C1 4.4% C2 Free	—
E. Papaws	1.2%	M } Free C2 }	—
F. Other :			
I. White-currents :			
a) From 16 June to 31 August	4.8% + £2.2044 per 100kg	M £2.2044 per 100kg C1 4.8% C2 Free	—
b) From 1 September to 15 June	10.8%	M 6% C1 4.8% C2 Free	—
II. Gooseberries :			
a) From 1 May to 31 July	4.8% + £1.1019 per 100kg	M £1.1019 per 100kg C1 4.8% C2 Free	—
b) From 1 August to 30 April	7.8%	M 3% C1 4.8% C2 Free	—
III. Loganberries :			
a) From 1 July to 31 August	10.8%	M 6% C1 4.8% C2 Free	—
b) From 1 September to 30 June	7.8%	M 3% C1 4.8% C2 Free	—
IV. Other	4.8%	M } Free C2 }	—
08.09 OTHER FRUIT, FRESH	4.4%	M } Free C2 }	—
08.10 FRUIT (WHETHER OR NOT COOKED), PRE- SERVED BY FREEZING, NOT CONTAINING ADDED SUGAR :			
A. Strawberries, raspberries, black-currents and red- currents :			
I. Strawberries	7.2% + £0.4500 per cwt.	M £0.4500 per cwt. C1 7.2% C2 Free	—
II. Other	16.2%	M 9% C1 7.2% C2 Free	—

† Whichever is the greater.

‡ See page iii.

Tariff Heading	Rate of Duty		Additional Charge			
	Full	Preferential				
08.10—continued						
B. Other :						
I. Apples :						
a) Pulp	8% + whichever is the less of 9% or £0.1050 per cwt.	M £0.1050 per cwt. or 9%, whichever is the less C1 8% C2 Free	—			
b) Other	8% + whichever is the less of 15% or £0.1050 per cwt.	M £0.1050 per cwt. or 15%, whichever is the less C1 8% C2 Free	—			
II. Bilberries ; grapefruit ; orange, clementine, mandarin or tangerine pulp not containing the peel :						
a) Bilberries	7.2%	M } Free C2 }	—			
b) Other	8%	M } Free C2 }	—			
III. Other :						
a) Blackberries, mulberries and cloudberrries	16.2%	M 9% C1 7.2% C2 Free	—			
b) Other	17%	M 9% C1 8% C2 Free	—			
08.11 FRUIT PROVISIONALLY PRESERVED (FOR EX-AMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERV-ATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION :						
A. Apricots :						
I. Pulp	12.4%	M 6% C1 6.4% C2 Free	—			
II. Other	16%	M 9% C1 6.4% C2 Free	—			
B. Oranges :						
I. Pulp not containing the peel	6.4%	M } Free C2 }	—			
II. Comminuted entire	6.4%	M } Free C2 }	—			
III. Pulp, containing the peel, not in brine	12.4%	M 6% C1 6.4% C2 Free	—			
IV. Other :						
a) In brine	6.4%	M } Free C2 }	—			
b) Otherwise preserved	13.9%	M 7.5% C1 6.4% C2 Free	—			
C. Papaws				11.2%	M 9% C1 2.2% C2 Free	—
D. Other ;						
I. Apples :						
a) Pulp	4.4% + whichever is the less of 9% or £0.1050 per cwt.	M £0.1050 per cwt. or 9%, whichever is the less C1 4.4% C2 Free	—			
b) Other	4.4% + whichever is the less of 15% or £0.1050 per cwt.	M £0.1050 per cwt. or 15%, whichever is the less C1 4.4% C2 Free	—			
II. Bilberries and nuts :						
a) Bilberries	3.2%	M } Free C2 }	—			
b) Nuts	4.4%	M } Free C2 }	—			

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
08.11 D.—continued			
III. Cherries	4.4%	M } Free C2 }	—
IV. Citrus fruits :			
a) Grapefruit ; clementine, mandarin or tangerine pulp not containing the peel	4.4%	M } Free C2 }	—
b) Lemons, clementines, mandarins and tangerines, comminuted entire	4.4%	M } Free C2 }	—
c) Other :			
1. In brine	4.4%	M } Free C2 }	—
2. Otherwise preserved	11%	M 7.5% C1 4.4% C2 Free	—
V. Strawberries	4.4% + £0.4500 per cwt.	M £0.4500 per cwt. C1 4.4% 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	13.4%	M 9% C1 4.4% C2 Free	—
VII. Other	13.4%	M 9% C1 4.4% C2 Free	—
08.12 FRUIT, DRIED, OTHER THAN THAT FALLING WITHIN HEADING No. 08.01, 08.02, 08.03, 08.04 OR 08.05 :			
A. Apricots :			
I. Pulp	8.8%	M 6% C1 2.8% C2 Free	—
II. Other	2.8% + £0.2400 per cwt.	M £0.2400 per cwt. C1 2.8% C2 Free	—
B. Peaches, including nectarines	2.8%	M } Free C2 }	—
C. Prunes	6.4%	M } Free C2 }	—
D. Apples and pears	3.2%	M } Free C2 }	—
E. Papaws	7.2%	M 6% C1 1.2% C2 Free	—
F. Fruit salads :			
I. Not containing prunes :			
a) Consisting of apples, pears, peaches and nectarines, with or without bilberries	3.2%	M } Free C2 }	—
b) Other	9.2%	M 6% C1 3.2% C2 Free	—
II. Containing prunes :			
a) Consisting of prunes with apples, pears, peaches and nectarines, with or without bilberries	4.8%	M } Free C2 }	—
b) Other	10.8%	M 6% C1 4.8% C2 Free	—
G. Other :			
I. Bilberries	2.4%	M } Free C2 }	—
II. Other	8.4%	M 6% C1 2.4% 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	0.8%	M } Free C2 }	—

Chapter 9

COFFEE, TEA, MATÉ AND SPICES

NOTES

1. Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows :

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

The addition of other substances to the products of headings Nos. 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided that the resulting mixtures retain the essential character of the goods falling in those headings. Otherwise such mixtures are not classified in this Chapter ; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.04.

2. This Chapter does not cover :

- (a) Sweet peppers, unground (Chapter 7) ; or
- (b) Cube pepper (*Piper cubeba*) and other products of heading No. 12.07.

Tariff Heading	Rate of Duty	
	Full	Preferential
09.01 COFFEE, WHETHER OR NOT ROASTED OR FREED OF CAFFEINE ; COFFEE HUSKS AND SKINS ; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION :		
A. Coffee :		
I. Unroasted :		
a) Not freed of caffeine	4.2%	M } Free
b) Freed of caffeine	7.8%	C2 } Free
II. Roasted :		
a) Not freed of caffeine	9%	M } Free
b) Freed of caffeine	10.8%	C2 } Free
B. Husks and skins	7.8%	M } Free
C. Coffee substitutes containing coffee in any proportion	10.8%	C2 } Free
09.02 TEA :		
A. In immediate packings of a net capacity not exceeding 3kg	3%	M } Free
B. Other	Free	Free
09.03 MATÉ	Free	Free
09.04 PEPPER OF THE GENUS <i>PIPER</i> ; PIMENTO OF THE GENUS <i>CAPSICUM</i> OR THE GENUS <i>PIMENTA</i> :		
A. Neither crushed nor ground :		
I. Pepper :		
* a) For the industrial manufacture of essential oils or resinoids	Free	Free
b) Other	6%	M } Free
II. Pimento :		
* a) Of the genus <i>Capsicum</i> , for the manufacture of capsaicin or <i>Capsicum</i> oleoresin dyes	Free	Free
* b) For the industrial manufacture of essential oils or resinoids	Free	Free
c) Other	6%	M } Free
B. Crushed or ground :		
I. Pimento of the genus <i>Capsicum</i>	7.2%	M } Free
II. Other	7.5%	C2 } Free
09.05 VANILLA	6.9%	M } Free

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

Tariff Heading	Rate of Duty	
	Full	Preferential
09.06 CINNAMON AND CINNAMON-TREE FLOWERS :		
A. Ground	6%	M } Free C2 }
B. Other	4.8%	M } Free C2 }
09.07 CLOVES (WHOLE FRUIT, CLOVES AND STEMS)	9%	M } Free C2 }
09.08 NUTMEG, MACE AND CARDAMOMS :		
A. Neither crushed nor ground :		
* I. For the industrial manufacture of essential oils or resinoids	Free	Free
II. Other :		
a) Nutmeg	6%	M } Free C2 }
b) Other	Free	Free
B. Crushed or ground :		
I. Nutmeg	7.2%	M } Free C2 }
II. Mace	4.8%	M } Free C2 }
III. Cardamoms	Free	Free
09.09 SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN, CARAWAY AND JUNIPER :		
A. Neither crushed nor ground :		
I. Aniseed	3%	M } Free C2 }
II. Badian seed	13.8%	M } Free C2 }
III. Seeds of fennel, coriander, cumin, caraway and juniper :		
* a) For the industrial manufacture of essential oils or resinoids	Free	Free
b) Other :		
1. Coriander seed	Free	Free
2. Other	3%	M } Free C2 }
B. Crushed or ground :		
I. Badian seed	15.6%	M } Free C2 }
II. Coriander seed	Free	Free
III. Other	6%	M } Free C2 }
09.10 THYME, SAFFRON AND BAY LEAVES; OTHER SPICES :		
A. Thyme :		
I. Neither crushed nor ground:		
a) Wild thyme (thymus serpyllum)	Free	Free
b) Other	8.4%	M } Free C2 }
II. Crushed or ground	10.2%	M } Free C2 }
B. Bay leaves	8.4%	M } Free C2 }
C. Saffron :		
I. Neither crushed nor ground	9.6%	M } Free C2 }
II. Crushed or ground	11.4%	M } Free C2 }
D. Ginger	Free	Free
E. Turmeric (Curcuma); fenugreek seed	Free	Free
F. Other spices, including mixtures referred to in Note I(b) to this Chapter :		
I. Neither crushed nor ground	12%	M } Free C2 }
II. Crushed or ground :		
a) Curry powder and paste	Free	Free
b) Other	15%	M } Free C2 }

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

Chapter 10

CEREALS

NOTE

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

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

ADDITIONAL NOTES

1. The term "durum wheat", as used in subheading 10.01 B., shall be taken to mean wheat of the "triticum durum" species and the hybrids derived from the interspecific crossing of "triticum durum" with the same number of chromosomes as that species. Durum wheat thus defined must be of a colour ranging from amber-yellow to brown and show a translucent horn-like vitreous fracture.
2. The following terms shall have the meanings hereunder assigned to them :
 - (a) "Round grained rice" (10.06 A. I. a), A. II. a), B. I. a) and B. II. a) : rice, the grains of which are of a length not exceeding 5.2mm and of a length/width ratio of less than 2 ;
 - (b) "Long grained rice" (10.06 A. I. b), A. II. b), B. I. b) and B. II. b) : rice, the grains of which are of a length exceeding 5.2mm ;
 - (c) "Paddy rice" (10.06 A. I.) : rice which has retained its husk after threshing ;
 - (d) "Husked rice" (10.06 A. II.) : paddy rice from which only the husk has been removed. Examples of rice falling within this definition are those with the commercial descriptions "brown rice", "cargo rice", "loonzain" and "risa sbamata" ;
 - (e) "Semi-milled rice" (10.06 B. I.) : paddy rice from which the husk, part of the germ, and the whole or part of the outer layers of the pericarp, but not the inner layers, have been removed ;
 - (f) "Wholly milled rice" (10.06 B. II.) : rice from which the husk, the whole of the outer and inner layers of the pericarp, the whole of the germ in the case of long or semi-long grained rice, and at least part thereof in the case of round grained rice, have been removed, but in which longitudinal white striations may remain on not more than 10% of the grains ;
 - (g) "Broken rice" (10.06 C.) : grain fragments the length of which does not exceed three quarters of the average length of the whole grain.
3. Levies applicable to mixtures of cereals :
 - A. The levy applicable to mixtures composed of two of the cereals falling within headings Nos. 10.01 to 10.05 and 10.07 shall be that applicable :
 - (a) to the component cereal predominating by weight, when that cereal represents at least 90% of the weight of the mixture ;
 - (b) to the component cereal liable to the higher levy, when neither of the two component cereals represents at least 90% of the weight of the mixture.
 - B. Where a mixture is composed of more than two of the cereals falling within headings Nos. 10.01 to 10.05 and 10.07, and where several cereals each represent more than 10% of the weight of the mixture, the levy applicable to the mixture shall be the highest of the levies applicable to such cereals, even when the amount of the levy is the same for two or more of the cereals. Where a single cereal represents more than 10% of the weight of the mixture, the levy to be applied shall be that applicable to such cereal.
 - C. The levy applicable to mixtures composed of the cereals falling within headings Nos. 10.01 to 10.05 and 10.07 and not governed by the above rules shall be the higher or highest of the levies applicable to the cereals composing the mixture concerned, even when the amount of the levy is the same for two or more of the cereals.
 - D. The levy applicable to mixtures composed of one or more of the cereals falling within headings Nos. 10.01 to 10.05 and 10.07 and of one or more of the products falling within heading No. 10.06 shall be that applicable to the component cereal or product liable to the higher or highest levy.
 - E. The levy applicable to mixtures composed of rice of heading No. 10.06 classifiable under several different processing groups or stages, or of rice classifiable under one or more different processing groups or stages and of broken rice, shall be that applicable :
 - (a) to the component predominating by weight, when that component represents at least 90% of the weight of the mixture ;
 - (b) to the component liable to the higher or highest levy, when no component represents at least 90% of the weight of the mixture.
 - F. Where this method of assessing the levy cannot be applied, the levy to be applied to such mixtures shall be that determined by the tariff classification of the mixtures.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
10.01 WHEAT AND MESLIN (MIXED WHEAT AND RYE) :			
A. Common wheat, and meslin	Free	Free	L
B. Durum wheat	Free	Free	L
10.02 RYE	Free	Free	L
10.03 BARLEY	Free	Free	L
10.04 OATS	Free	Free	L
10.05 MAIZE :			
† A. Hybrid, for sowing :			
I. Flat white	4%	C1 } Free	*
II. Other	Free	Free	*
B. Other	Free	Free	L

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

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

Chapter II

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

NOTES

1. This Chapter does not cover :
- Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01) ;
 - Flours and meal prepared for use as infant food or for dietetic or culinary purposes of heading No. 19.02 ;
 - Corn flakes and other products falling within heading No. 19.05 ;
 - Pharmaceutical products (Chapter 30) ; or
 - Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06.
2. (A) Products from the milling of the cereals listed in the table below fall within this Chapter if they have, by weight on the dry product :
- a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2) ; and
 - an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).
- Otherwise, they fall to be classified in heading No. 23.02.
- However, germ of cereals, whole, rolled, flaked or ground, falls in all cases within heading No. 11.02.
- (B) Products falling within this Chapter under the above provisions shall be classified in heading No. 11.01 (cereal flours) if the percentage passing through a silk gauze or man-made textile sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned. Otherwise, they fall to be classified in heading No. 11.02.

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

ADDITIONAL NOTES

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

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

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

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

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
11.02—continued			
F. Pellets :			
I. Wheat	Free	Free	L
II. Rye	Free	Free	L
III. Barley	Free	Free	L
IV. Oats	Free	Free	L
V. Maize	Free	Free	L
VI. Rice	Free	Free	L
VII. Buckwheat	Free	Free	L
VIII. Millet	Free	Free	L
IX. Grain sorghum	Free	Free	L
X. Other	Free	Free	L
G. Germ of cereal, whole, rolled, flaked or ground :			
I. Wheat	Free	Free	L
II. Other	Free	Free	L
11.03 FLOURS OF THE LEGUMINOUS VEGETABLES FALLING WITHIN HEADING No. 07.05 :			
A. Of peas, beans or lentils	7.2%	M } Free C2 }	—
B. Other	7.2%	M } Free M } C2 }	—
11.04 FLOURS OF THE FRUITS FALLING WITHIN ANY HEADING IN CHAPTER 8 :			
A. Of bananas	10.2%	M } Free C2 }	—
B. Other	7.8%	M } Free M } C2 }	—
11.05 FLOUR, MEAL AND FLAKES OF POTATO	11.4%	M } Free C2 }	—
11.06 FLOUR AND MEAL OF SAGO AND OF MANIOC, ARROWROOT, SALEP AND OTHER ROOTS AND TUBERS FALLING WITHIN HEADING No. 07.06 :			
A. Denatured	Free	Free	L
B. Other :			
* I. For the manufacture of starches	Free	Free	L
II. Other	Free	Free	L
11.07 MALT, ROASTED OR NOT :			
A. Unroasted :			
I. Obtained from wheat :			
a) In the form of flour	Free	Free	L
b) Other	Free	Free	L
II. Other :			
a) In the form of flour	Free	Free	L
b) Other	Free	Free	L
B. Roasted	Free	Free	L

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
11.08 STARCHES ; INULIN :			
A. Starches :			
I. Maize starch	Free	Free	L
II. Rice starch	Free	Free	L
III. Wheat starch	Free	Free	L
IV. Potato starch	Free	Free	L
V. Other	Free	Free	L
B. Inulin	18%	M } Free C2 }	—
11.09 WHEAT GLUTEN, WHETHER OR NOT DRIED :			
A. Dried	Free	Free	L
B. Other	Free	Free	L

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

NOTES

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
12.01 OIL SEEDS AND OLEAGINOUS FRUIT, WHOLE OR BROKEN :			
† A. For sowing	Free	Free	—
B. Other	Free	Free	*
12.02 FLOURS OR MEALS OF OIL SEEDS OR OLEAGINOUS FRUIT, NON-DEFATTED (EXCLUDING MUSTARD FLOUR) :			
A. Of soya beans	4.8%	M } Free C2 }	*
B. Other	Free	Free	*
12.03 SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING :			
A. Beet seeds	7.8%	M } Free C2 }	—
B. Forest-tree seeds	Free	Free	—
C. Grass and other herbage seeds :			
I. Meadow fescue (<i>Festuca pratensis</i>) seed ; vetch seed ; seeds of the genus <i>Poa</i> (<i>Poa palustris</i> , <i>Poa trivialis</i> , <i>Poa pratensis</i>) ; rye-grass (<i>Lolium perenne</i> , <i>Lolium multiflorum</i>) ; timothy grass (<i>Phleum pratense</i>) ; red fescue (<i>Festuca rubra</i>) ; cocksfoot grass (<i>Dactylis glomerata</i>) ; bent grass (<i>Agrostis</i>)	3.6%	M } Free C2 }	—
II. Clover (<i>Trifolium</i> sp.p.)	2.4%	M } Free C2 }	—
III. Other	3%	M } Free C2 }	—
D. Flower seeds ; kohlrabi seeds (<i>Brassica oleracea</i> , <i>caulorapa</i> and <i>gongylodes</i> varieties)	4.8%	M } Free C2 }	—
E. Other	6%	M } Free C2 }	—
12.04 SUGAR BEET, WHOLE OR SLICED, FRESH, DRIED OR POWDERED ; SUGAR CANE :			
A. Sugar beet :			
I. Fresh	Free	Free	L
II. Dried or powdered	Free	Free	L
B. Sugar cane	Free	Free	L
12.05 CHICORY ROOTS, FRESH OR DRIED, WHOLE OR CUT, UNROASTED	1.2%	M } Free C2 }	—
12.06 HOP CONES AND LUPULIN	5.4%	M } Free C2 }	—

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

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

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)	1.8% *	M } Free	—
B. Liquorice roots	1.2% †	M } Free	—
C. Tonquin beans	1.8% *	M } Free	—
D. Other	Free	Free	—
12.08 LOCUST BEANS, FRESH OR DRIED, WHETHER OR NOT KIBBLED OR GROUND, BUT NOT FURTHER PREPARED ; FRUIT KERNELS AND OTHER VEGETABLE PRODUCTS OF A KIND USED PRIMARILY FOR HUMAN FOOD, NOT FALLING WITHIN ANY OTHER HEADING :			
A. Locust beans	4.8%	M } Free	—
B. Locust bean seeds :			
I. Not decorticated, crushed or ground	1.2%	M } Free	—
II. Other	5.4%	M } Free	—
C. Apricot, peach and plum stones, and kernels thereof	2.4%	M } Free	—
D. Other	Free	Free	—
12.09 CEREAL STRAW AND HUSKS, UNPREPARED, OR CHOPPED BUT NOT OTHERWISE PREPARED	Free	Free	—
12.10 MANGOLDS, SWEDES, FODDER ROOTS ; HAY, LUCERNE, CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS :			
A. Mangolds, swedes and other fodder roots	5.4%	M } Free	—
B. Other	Free	Free	—

* "E" rate 0.9% for Portugal.

† "E" rate 0.6% 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	0.3%	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	0.9%	M } Free C2 }
IV. Of liquorice	3%	M } Free C2 }
V. Of pyrethrum and of the roots of plants containing rotenone	3%	M } Free C2 }
VI. Of hops	3%	M } Free C2 }
VII. Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	3%	M } Free C2 }
VIII. Other:		
a) Medicinal	1.5%	M } Free C2 }
b) Other	Free	Free
B. Pectic substances, pectinates and pectates:		
I. Dry:		
a) Pectic substances and pectinates	9.6%*	M } Free C2 }
b) Other	14.4%	M } Free C2 }
II. Other:		
a) Pectic substances and pectinates	5.6%†	M } Free C2 }
b) Other	8.4%	M } Free C2 }
C. Agar-agar and other mucilages and thickeners, derived from vegetable products:		
I. Agar-agar	1.5%	M } Free C2 }
II. Mucilages and thickeners extracted from locust beans or locust bean seeds	1.8%	M } Free C2 }
III. Other	Free	Free

* "E" rate 6.7% for Portugal.

† "E" rate 3.9% for Portugal.

Chapter 14

VEGETABLE PLAITING AND CARVING MATERIALS ; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

1. This Chapter does not cover the following products which are to be classified in Section XI : vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading No. 14.01 is to be taken to apply, *inter alia*, to split osier, reeds, bamboos and the like, to rattan cores and to drawn or split rattans. The heading is to be taken not to apply to chipwood (heading No. 44.09).
3. Heading No. 14.02 is to be taken not to apply to wood wool (heading No. 44.12).
4. Heading No. 14.03 is to be taken not to apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

Tariff Heading	Rate of Duty	
	Full	Preferential
14.01 VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, CEREAL STRAW, CLEANED, BLEACHED OR DYED, OSIER, REEDS, RUSHES, RATTANS, BAMBOOS, RAFFIA AND LIME BARK) :		
A. Osier :		
I. Not peeled, split or otherwise prepared	Free	Free
II. Other	1.2%	M } Free C2 }
B. Cereal straw, cleaned, bleached or dyed	0.6%	M } Free C2 }
C. Other	Free	Free
14.02 VEGETABLE MATERIALS, WHETHER OR NOT PUT UP ON A LAYER OR BETWEEN TWO LAYERS OF OTHER MATERIAL, OF A KIND USED PRIMARILY AS STUFFING OR AS PADDING (FOR EXAMPLE, KAPOK, VEGETABLE HAIR AND EEL-GRASS)	Free	Free
14.03 VEGETABLE MATERIALS OF A KIND USED PRIMARILY IN BRUSHES OR IN BROOMS (FOR EXAMPLE, SORGHO, PIASSAVA, COUCH-GRASS AND ISTLE), WHETHER OR NOT IN BUNDLES OR HANKS	Free	Free
14.04 HARD SEEDS, PIPS, HULLS AND NUTS, OF A KIND USED FOR CARVING (FOR EXAMPLE, COROZO AND DOM)	Free	Free
14.05 VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	Free	Free

Section III

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

Chapter 15

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

NOTES

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

ADDITIONAL NOTES

1. For the purposes of heading No. 15.07 :
- Fixed vegetable oils, fluid or solid, obtained by pressure, shall be considered as "crude" if they have undergone no other processing than :
 - decantation within the normal time limits
 - centrifugation or filtration, provided that, in order to separate the oils from their solid constituents, only mechanical force, such as gravity, pressure or centrifugal force, has been employed (excluding any absorption filtering process or any other physical or chemical process).
 - Fixed vegetable oils, fluid or solid, obtained by extraction shall continue to be considered as "crude", when they cannot be distinguished, by their colour, odour or taste, nor by recognised special analytical properties, from vegetable oils and fats obtained by pressure.
 - The expression "crude oils" shall be taken to extend to de-gummed soya bean oil and to cotton seed oil from which the gossypol has been removed.
2. A. For the purposes of subheading 15.07A., "olive oil" means oil derived solely from the treatment of olives, excluding re-esterified olive oil and mixtures of olive oil with other oils.
- B. Subheading 15.07 A. I. a) covers olive oil having the following characteristics :
- a free fatty acid content, expressed as oleic acid, not exceeding 3% ;
 - a K_{270} extinction coefficient (absorption under a thickness of 1 cm of a solution of 1 g of oil per 100 ml in iso-octane (2, 2, 4-trimethylpentane) at a wavelength of 270 nm), higher than 0.25 but not higher than 1.10 and, after treatment of the sample of oil with activated alumina, higher than 0.11 ;
 - an extinction coefficient variation, in the 270nm range, higher than 0.01 but not higher than 0.16. This variation is defined by :

$$A K = K_m - 0.5(K_m - 4 + K_m + 4)$$
, where K_m is the extinction coefficient at the wavelength of the maximum of the absorption curve in the 270 nm range, and
 $K_m - 4$ and $K_m + 4$ are the extinction coefficients at wavelengths 4nm lower and higher, respectively, than that of K_m ;
 - no positive reaction of oils from olive residues.
- C. Subheading 15.07 A. I. b) covers olive oil having :
- the characteristics mentioned in paragraphs 2B(a) to (c) and a positive reaction of oils from olive residues ; or
 - the characteristics mentioned in paragraph 2B(a) and a K_{270} extinction coefficient higher than 1.10 but not higher than 2.00, and an extinction coefficient variation in the 270 nm range not higher than 0.20.
- D. "Virgin olive oil" means natural olive oil obtained exclusively by mechanical processes, including pressure, but does not include mixtures with olive oil obtained otherwise.
3. Subheading 15.17A. does not cover :
- residues resulting from the treatment of fatty substances containing oil having an iodine index, determined by the Wijs method, without catalyst, lower than 70 or higher than 100 ;
 - residues resulting from the treatment of fatty substances containing oil having an iodine index not lower than 70 nor higher than 100, of which the peak area representing the retention volume of B-sitosterol, determined in accordance with the provisions in Annex II of the Regulation mentioned in Additional Note 4 below, is less than 93% of the total sterol peak areas.
4. The analytical methods to be used for determining the characteristics of the products mentioned above are those specified in Annexes I and II to Regulation No. 618/72/CEE.

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

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
15.02 FATS OF BOVINE CATTLE, SHEEP OR GOATS, UNRENDERED; RENDERED OR SOLVENT-EXTRACTED FATS (INCLUDING "premier jus") OBTAINED FROM THOSE UNRENDERED FATS:			
† A. For industrial uses other than the manufacture of foodstuffs for human consumption	Free	Free	—
B. Other:			
I. Unrendered fats of bovine cattle; rendered or solvent-extracted fats (including "premier jus") obtained from those fats	2.8%	M } Free C2 }	—
II. Unrendered fats of sheep; rendered or solvent-extracted fats (including "premier jus") obtained from those fats	4.2%	M } Free C2 }	—
III. Other	4.2%	M } Free C2 }	—
15.03 LARD STEARIN, OLEOSTEARIN AND TALLOW STEARIN; LARD OIL, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR PREPARED IN ANY WAY:			
A. Lard stearin and oleostearin:			
† I. For industrial uses	Free	Free	—
II. Other	4.8%	M } Free C2 }	—
† B. Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption	2.4%	M } Free C2 }	—
C. Other	7.2%	M } Free C2 }	—
15.04 FATS AND OILS, OF FISH AND MARINE MAMMALS, WHETHER OR NOT REFINED:			
A. Fish-liver oil:			
I. Of a vitamin A content not exceeding 2,500 international units per gramme	3.6% §	M } Free C2 }	*
II. Other	Free	Free	*
B. Whale oil and oils of other cetaceans	Free	Free	*
C. Other	Free	Free	*
15.05 WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN):			
A. Wool grease, crude	3%	M } Free C2 }	—
B. Other	3.9%	M } Free C2 }	—
15.06 OTHER ANIMAL OILS AND FATS (INCLUDING NEAT'S-FOOT OIL AND FATS FROM BONES OR WASTE)	1.5%	M } Free C2 }	—
15.07 FIXED VEGETABLE OILS, FLUID OR SOLID, CRUDE, REFINED OR PURIFIED:			
A. Olive oil:			
I. Having undergone a refining process:			
a) Obtained by refining virgin olive oil, whether or not blended with virgin olive oil	Free	Free	
b) Other	Free	Free	
II. Other	Free	Free	L
B. China-wood and oiticica oils; myrtle wax and Japan wax	1.8%	M } Free C2 }	*

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

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

§ "E" rate 1.8% for Portugal.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
15.07—continued			
C. Castor oil :			
† I. For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials	Free	Free	*
II. Other	4.8%	M } Free C2 }	*
D. Other oils :			
† I. For technical or industrial uses other than the manufacture of foodstuffs for human consumption :			
a) Crude :			
1. Palm oil	2.4%	M } Free C2 }	*
2. Tobacco-seed oil	Free	Free	*
3. Other	3%	M } Free C2 }	*
b) Other :			
1. Tobacco-seed oil	Free	Free	*
2. Other	4.8%	M } Free C2 }	*
II. Other :			
a) Palm oil :			
1. Crude	3.6%	M } Free C2 }	*
2. Other	8.4%	M } Free C2 }	*
b) Other :			
1. Solid, in immediate packings of a net capacity of 1kg or less	12%	M } Free C2 }	*
2. Solid, other ; fluid :			
aa) Crude	6%	M } Free C2 }	*
bb) Other	9%	M } Free C2 }	*
15.08 ANIMAL AND VEGETABLE OILS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN OR POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS, OR OTHERWISE MODIFIED	8.4%	M } Free C2 }	—
15.09 DEGRAS	3.6%	M } Free C2 }	—
15.10 FATTY ACIDS ; ACID OILS FROM REFINING ; FATTY ALCOHOLS :			
A. Stearic acid	4.8%	M } Free C2 }	—
B. Oleic acid	4.2%	M } Free C2 }	—
C. Other fatty acids ; acid oils from refining	2.7% †	M } Free C2 }	—
D Fatty alcohols	4.8%	M } Free C2 }	—
15.11 GLYCEROL AND GLYCEROL LYES :			
A. Crude glycerol and glycerol lyes	0.9%	M } Free C2 }	—
B. Other, including synthetic glycerol	3.6%	M } Free C2 }	—
15.12 ANIMAL OR VEGETABLE OILS AND FATS, WHOLLY OR PARTLY HYDROGENATED, OR SOLIDIFIED OR HARDENED BY ANY OTHER PROCESS, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED :			
A. In immediate packings of a net capacity of 1kg or less	12%	M } Free C2 }	*
B. Other	10.2%	M } Free C2 }	*

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

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

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
15.13 MARGARINE, IMITATION LARD AND OTHER PREPARED EDIBLE FATS	15%	M } Free C2 }	*
15.14 SPERMACEI, CRUDE, PRESSED OR REFINED, WHETHER OR NOT COLOURED	2.1%	M } Free C2 }	—
15.15 BEESWAX AND OTHER INSECT WAXES, WHETHER OR NOT COLOURED :			
A. Raw	Free	Free	—
B. Other	3%	M } Free C2 }	—
15.16 VEGETABLE WAXES, WHETHER OR NOT COLOURED :			
A. Raw	Free	Free	—
B. Other	2.4%	M } Free C2 }	—
15.17 RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES :			
A. Containing oil having the characteristics of olive oil :			
I. Soapstocks	Free	Free	L
II. Other	Free	Free	L
B. Other :			
I. Oil foots and dregs ; soap-stocks	3%	M } Free C2 }	*
II. Other	1.2%	M } Free C2 }	*

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

Section IV

PREPARED FOODSTUFFS ; BEVERAGES, SPIRITS AND VINEGAR ; TOBACCO

SPECIAL NOTE APPLYING TO SUBHEADINGS ONLY

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

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

Chapter 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OR MOLLUSCS

NOTE

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
16.01 SAUSAGES AND THE LIKE, OF MEAT, MEAT OFFAL OR ANIMAL BLOOD:			
A. Liver sausages	Free	Free	L
† B. Other:			
I. Sausages, dry or for spreading, uncooked	Free	Free	L
II. Other	Free	Free	L
16.02 OTHER PREPARED OR PRESERVED MEAT OR MEAT OFFAL:			
A. Liver:			
I. Goose or duck liver:			
a) Pastes, not canned	16%	M 6% CI 9.6% C2 Free †E 9.6%	—
b) Other	16%	M 6% CI 9.6% C2 Free	—
II. Other	Free	Free	L
B. Other:			
I. Poultry meat or offal:			
* a) Containing 57% or more by weight of poultry meat	Free	Free	L
* b) Containing 25% or more but less than 57% by weight of poultry meat	Free	Free	L
* c) Other	Free	Free	L
II. Game or rabbit meat or offal:			
a) Pastes:			
I. Meat offal, not canned	17%	M 6% CI 10.2% C2 Free †E 10.2%	—
2. Other	17%	M 6% CI 10.2% C2 Free	—
b) Other	10.2%	M } Free C2 }	—
III. Other:			
a) Containing meat or offals of domestic swine and containing by weight:			
I. 80% or more of meat or offal, of any kind, including fats of any kind or origin:			
aa) Hams, fillets and loins; pieces thereof	Free	Free	L
bb) Shoulders and pieces thereof	Free	Free	L
cc) Other	Free	Free	L
2. 40% or more but less than 80% of meat or offal, of any kind, including fats of any kind or origin	Free	Free	L
3. Less than 40% of meat or offal, of any kind, including fats of any kind or origin	Free	Free	L

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

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

‡ "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
16.02 B. III.—continued			
b) Other :			
1. Containing bovine meat or offal :			
aa) Pastes :			
11. Of meat offal, not canned	19.4%	M 9% C1 10.4% C2 Free *E 10.4%	—
22. Other	19.4%	M 9% C1 10.4% C2 Free	—
bb) Other	10.4%	M } C2 } Free	—
2. Other :			
aa) Ovine meat or offal :			
11. Pastes :			
aaa) Of meat offal, not canned	18%	M 6% C1 12% C2 Free *E 12%	—
bbb) Other	18%	M 6% C1 12% C2 Free	—
22. Other	12%	M } C2 } Free	—
bb) Other :			
11. Pastes :			
aaa) Of meat offal, not canned	21.6%	M 6% C1 15.6% C2 Free *E 15.6%	—
bbb) Other	21.6%	M 6% C1 15.6% C2 Free	—
22. Other	15.6%	M } C2 } Free	—
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	4.2% †	M } C2 } Free	—
C. 1kg or less	12% †	M } C2 } Free	—
16.04 PREPARED OR PRESERVED FISH, INCLUDING CAVIAR AND CAVIAR SUBSTITUTES :			
A. Caviar and caviar substitutes :			
I. Caviar (sturgeon roe)	18% §	M } C2 } Free	—
II. Other	18% §	M } C2 } Free	—
B. Salmonidae	6% ‡	M } C2 } Free	—
C. Herring :			
I. Fillets, raw, coated with batter or breadcrumbs, deep frozen	9% ††	M } C2 } Free	—
II. Other	12% **	M } C2 } Free	—

* "E" rate (nil) for Denmark.

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

‡ "E" rate—4.2% for Portugal.

§ "E" rate—12.6% for Portugal.

** "E" rate—8.4% for Portugal.

†† "E" rate 1.5% for Norway ; 6.3% for Portugal.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
16.04—continued			
D. Sardines	15% *	M } Free C2 }	—
E. Tunny	14.4% †	M } Free C2 }	—
F. Bonito (<i>Sarda sp.p.</i>), mackerel and anchovies	15% ‡	M } Free C2 }	—
G. Other :			
I. Fillets, raw, coated with batter or breadcrumbs, deep frozen	9% ††	M } Free C2 }	—
II. Other	12% ††	M } Free C2 }	—
16.05 CRUSTACEANS AND MOLLUSCS, PREPARED OR PRESERVED :			
A. Crabs :			
I. Preserved in airtight containers	13.6%	M 4% C1 9.6% C2 Free **¶E 9.6%	—
II. Other	9.6% **	M } Free C2 }	—
B. Other :			
I. Lobsters preserved in airtight containers	16%	M 4% C1 12% C2 Free ¶§E 12%	—
II. Other	12% §***	M } Free C2 }	—

* "E" rate—9% for Portugal.

† "E" rate—10% for Portugal.

‡ "E" rate—10.5% for Portugal.

** "E" rate—3.2% for Portugal ; (nil) for Norway only for goods of this subheading in hermetically sealed cans.

†† "E" rate (nil) for Norway ; 4.2% for Portugal.

‡‡ "E" rate—5.6% for Portugal ; 3% for Norway for sprats in hermetically sealed cans.

§ "E" rate—4% for Portugal.

*** "E" rate (nil) for Norway for peeled prawns, frozen, but not for shrimps of the genus "Crangon sp. p.".

¶ "E" rate (nil) for Denmark.

Chapter 17

SUGARS AND SUGAR CONFECTIONERY

NOTES

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

ADDITIONAL NOTES

1. For the purposes of heading No. 17.01 :
 "White sugar" means sugar containing, in the dry state, 99.5% or more by weight of sucrose, determined by the polarimetric method ;
 "Raw sugar" means sugar containing, in the dry state, less than 99.5% by weight of sucrose, determined by the polarimetric method.
2. When imported in the form of an assortment, goods falling within subheading 17.04D. are to be classified according to the average content in milkfats, sucrose and starch of the assortment as a whole.

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

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

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

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

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
17.04 SUGAR CONFECTIONERY, NOT CONTAINING COCOA :			
A. Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	16.6%	M 4% C1 12.6% C2 Free †E 7.2%	—
B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose) :			
I. Less than 60%	8.8%	M 4% C1 4.8% C2 } Free E }	*VC with a maximum of 9%
II. 60% or more	8.8%	M 4% C1 4.8% C2 } Free E }	*VC with a maximum of 9%
C. White chocolate	11.8%	M 4% C1 7.8% C2 } Free E }	*VC with a maximum of (8.4% + ads)
D. Other :			
1. Containing no milkfats or containing less than 1.5% by weight of such fats :			
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	11.8%	M 4% C1 7.8% C2 } Free E }	*VC with a maximum of (8.4% + ads)
b) Containing by weight of sucrose (including invert sugar expressed as sucrose) :			
1. 5% or more but less than 30%	11.8%	M 4% C1 7.8% C2 } Free E }	*VC with a maximum of (8.4% + ads)
2. 30% or more but less than 40%	11.8%	M 4% C1 7.8% C2 } Free E }	*VC with a maximum of (8.4% + ads)
3. 40% or more but less than 50% :			
aa) Containing no starch	11.8%	M 4% C1 7.8% C2 } Free E }	*VC with a maximum of (8.4% + ads)
bb) Other	11.8%	M 4% C1 7.8% C2 } Free E }	*VC with a maximum of (8.4% + ads)
4. 50% or more but less than 60%	11.8%	M 4% C1 7.8% C2 } Free E }	*VC with a maximum of (8.4% + ads)
5. 60% or more but less than 70%	11.8%	M 4% C1 7.8% C2 } Free E }	*VC with a maximum of (8.4% + ads)
6. 70% or more but less than 80%	11.8%	M 4% C1 7.8% C2 } Free E }	*VC with a maximum of (8.4% + ads)
7. 80% or more but less than 90%	11.8%	M 4% C1 7.8% C2 } Free E }	*VC with a maximum of (8.4% + ads)
8. 90% or more	11.8%	M 4% C1 7.8% C2 } Free E }	*VC with a maximum of (8.4% + ads)

† "E" rate (nil) for Denmark.

* VC = Variable Charge.

ads = additional duty on sugar.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
17.04 D.—continued			
II. Other :			
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	11.8%	M 4% CI 7.8% C2 } Free E }	*VC with a maximum of (8.4% + ads)
b) Containing by weight of sucrose (including Invert sugar expressed as sucrose) :			
1. 5% or more but less than 30%	11.8%	M 4% CI 7.8% C2 } Free E }	*VC with a maximum of (8.4% + ads)
2. 30% or more but less than 50%	11.8%	M 4% CI 7.8% C2 } Free E }	*VC with a maximum of (8.4% + ads)
3. 50% or more but less than 70%	11.8%	M 4% CI 7.8% C2 } Free E }	*VC with a maximum of (8.4% + ads)
4. 70% or more	11.8%	M 4% CI 7.8% C2 } Free E }	*VC with a maximum of (8.4% + ads)
17.05 FLAVOURED OR COLOURED SUGARS, SYRUPS AND MOLASSES, BUT NOT INCLUDING FRUIT JUICES CONTAINING ADDED SUGAR IN ANY PROPORTION :			
A. Lactose and lactose syrup	Free	Free	L
B. Glucose and glucose syrup :			
i. Glucose in the form of white crystalline powder, whether or not agglomerated	Free	Free	L
ii. Other	Free	Free	L
C. Other	Free	Free	L

* VC = Variable Charge.

ads = additional duty on sugar.

Chapter 18

COCOA AND COCOA PREPARATIONS

NOTES

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

ADDITIONAL NOTE

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
18.01 COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	2.4%	M } Free C2 }	—
18.02 COCOA SHELLS, HUSKS, SKINS AND WASTE	3.2%	M } Free C2 }	—
18.03 COCOA PASTE (IN BULK OR IN BLOCK), WHETHER OR NOT DEFATTED	9%	M } Free C2 }	—
18.04 COCOA BUTTER (FAT OR OIL)	7.2%	M } Free C2 }	—
18.05 COCOA POWDER, UNSWEETENED	9.6%	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%	6%	M } Free C2 E }	*VC
II. 65% or more but less than 80%	6%	M } Free C2 E }	*VC
III. 80% or more	6%	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	11.2%	M } 4% C1 } 7.2% C2 } Free E }	*VC with a maximum of (9% + ads)
II. Containing by weight of milkfats :			
a) 3% or more but less than 7%	9.2%	M } 2% C1 } 7.2% C2 } Free E }	*VC with a maximum of (9% + ads)
b) 7% or more	9.2%	M } 2% C1 } 7.2% C2 } Free E }	*VC with a maximum of (9% + ads)
C. Chocolate and chocolate goods, whether or not filled ; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa :			
I. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	7.2%	M } Free C2 E }	*VC with a maximum of (9% + 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) :			
I. Less than 50%	7.2%	M } Free C2 E }	*VC with a maximum of (9% + ads)

*VC = Variable Charge.

ads = additional duty on sugar.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
18.06 C. II. a)—continued			
2. 50% or more	7.2%	M } C2 } Free E }	*VC with a maximum of (9% + ads)
b) Containing by weight of milkfats :			
1. 1.5% or more but less than 3%	7.2%	M } C2 } Free E }	*VC with a maximum of (9% + ads)
2. 3% or more but less than 4.5%	7.2%	M } C2 } Free E }	*VC with a maximum of (9% + ads)
3. 4.5% or more but less than 6%	7.2%	M } C2 } Free E }	*VC with a maximum of (9% + ads)
4. 6% or more	7.2%	M } C2 } Free E }	*VC with a maximum of (9% + 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	7.2%	M } C2 } Free E }	*VC with a maximum of (9% + ads)
b) Other	11.4%	M } C2 } Free ††E 3.6%	*VC
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	7.2%	M } C2 } Free E }	*VC with a maximum of (9% + ads)
2. Other	11.4%	M } C2 } Free ††E 3.6%	*VC
b) More than 6.5% but less than 26% :			
1. In immediate packings of a net capacity of 500g or less	7.2%	M } 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)	11.4%	M } C2 } Free ††E 3.6%	*VC with a maximum of (2.8% + ads)
bb) Other	11.4%	M } C2 } Free ††E 3.6%	*VC
c) 26% or more :			
1. In immediate packings of a net capacity of 500g or less	7.2%	M } C2 } Free E }	*VC
2. Other	11.4%	M } C2 } Free ††E 3.6%	*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) for Denmark.

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	4.8%	M C2 E } Free	*VC
B. Other	4.8%	M C2 E } Free	*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)	6.6%	M C2 E } Free	*VC
B. Other :			
1. 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)	6.6%	M C2 E } Free	*VC
2. Containing by weight of sucrose (including invert sugar expressed as sucrose) :			
aa) 5% or more but less than 60%	6.6%	M C2 E } Free	*VC
bb) 60% or more	6.6%	M C2 E } Free	*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)	6.6%	M C2 E } Free	*VC
2. Other	6.6%	M C2 E } Free	*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)	6.6%	M C2 E } Free	*VC
2. Other	6.6%	M C2 E } Free	*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)	6.6%	M C2 E } Free	*VC
2. Other	6.6%	M C2 E } Free	*VC

* VC = Variable Charge.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
19.02 B. I.—continued			
e) Containing 65% or more but less than 80% by weight of starch :			
1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	6.6%	M } C2 } Free E }	*VC
2. Other	6.6%	M } C2 } Free E }	*VC
f) Containing 80% or more but less than 85% by weight of starch :			
1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	6.6%	M } C2 } Free E }	*VC
2. Other	6.6%	M } C2 } Free E }	*VC
g) Containing 85% or more by weight of starch	6.6%	M } C2 } Free E }	*VC
II. Containing by weight of milkfats :			
a) 1.5% or more but less than 5%	6.6%	M } C2 } Free E }	*VC
b) 5% or more	6.6%	M } C2 } Free E }	*VC
19.03 MACARONI, SPAGHETTI AND SIMILAR PRODUCTS :			
A. Containing eggs	7.2%	M } C2 } Free E }	*VC
B. Other :			
I. Containing no common wheat flour or meal	7.2%	M } C2 } Free E }	*VC
II. Other	7.2%	M } C2 } Free E }	*VC
19.04 TAPIOCA AND SAGO ; TAPIOCA AND SAGO SUBSTITUTES OBTAINED FROM POTATO OR OTHER STARCHES			
	6%	M } C2 } Free E }	*VC
19.05 PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (PUFFED RICE, CORN FLAKES AND SIMILAR PRODUCTS) :			
A. Obtained from maize	4.8%	M } C2 } Free E }	*VC
B. Obtained from rice	4.8%	M } C2 } Free E }	*VC
C. Other	4.8%	M } C2 } Free E }	*VC
19.06 COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS			
	4.2%	M } C2 } Free E }	*VC

* VC = Variable Charge.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
19.07 BREAD, SHIPS' BISCUITS AND OTHER ORDINARY BAKERS' WARES, NOT CONTAINING ADDED SUGAR, HONEY, EGGS, FATS, CHEESE OR FRUIT :			
A. Crispbread	5.4%	M } C2 } Free E }	*VC with a maximum of (9% + adf)
B. Matzos	3.6%	M } C2 } Free E }	*VC with a maximum of (8.4% + adf)
C. Gluten bread for diabetics	8.4%	M } C2 } Free E }	*VC
D. Other, containing by weight of starch :			
I. Less than 50%	8.4%	M } C2 } Free E }	*VC
II. 50% or more	8.4%	M } C2 } Free E }	*VC
19.08 PASTRY, BISCUITS, CAKES AND OTHER FINE BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA IN ANY PROPORTION :			
A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose) :			
I. Less than 30%	7.8%	M } C2 } Free E }	*VC
II. 30% or more but less than 50%	7.8%	M } C2 } Free E }	*VC
III. 50% or more	7.8%	M } C2 } Free E }	*VC
B. Other :			
I. Containing no starch or containing less than 5% by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose) :			
a) Less than 70%	7.8%	M } C2 } Free E }	*VC with a maximum of (13.2% + ads)
b) 70% or more	7.8%	M } C2 } Free E }	*VC with a maximum of (13.2% + ads)
II. Containing 5% or more but less than 32% by weight of starch :			
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	7.8%	M } C2 } Free E }	*VC with a maximum of (10.2% + adf)
b) Containing 5% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose) :			
I. Containing no milkfats or containing less than 1.5% by weight of such fats	7.8%	M } C2 } Free E }	*VC with a maximum of (13.2% + ads)
2. Other	7.8%	M } C2 } Free E }	*VC with a maximum of (13.2% + ads)

* VC = Variable Charge.

ads = additional duty on sugar.

adf = additional duty on flour.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
19.08 B. II.—continued			
c) Containing 30% or more but less than 40% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no milkfats or containing less than 1.5% by weight of such fats	7.8%	M } C2 } Free	*VC with a maximum of (13.2% + ads)
2. Other	7.8%	M } C2 } Free	*VC with a maximum of (13.2% + ads)
d) Containing 40% or more by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no milkfats or containing less than 1.5% by weight of such fats	7.8%	M } C2 } Free	*VC with a maximum of (13.2% + ads)
2. Other	7.8%	M } C2 } Free	*VC with a maximum of (13.2% + ads)
III. Containing 32% or more but less than 50% by weight of starch :			
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no milkfats or containing less than 1.5% by weight of such fats	7.8%	M } C2 } Free	*VC with a maximum of (10.2% + adf)
2. Other	7.8%	M } C2 } Free	*VC with a maximum of (10.2% + adf)
b) Containing 5% or more but less than 20% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no milkfats or containing less than 1.5% by weight of such fats	7.8%	M } C2 } Free	*VC with a maximum of (13.2% + ads)
2. Other	7.8%	M } C2 } Free	*VC with a maximum of (13.2% + ads)
c) Containing 20% or more by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no milkfats or containing less than 1.5% by weight of such fats	7.8%	M } C2 } Free	*VC with a maximum of (13.2% + ads)
2. Other	7.8%	M } C2 } Free	*VC with a maximum of (13.2% + ads)
IV. Containing 50% or more but less than 65% by weight of starch :			
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no milkfats or containing less than 1.5% by weight of such fats	7.8%	M } C2 } Free	*VC with a maximum of (10.2% + adf)

*VC = Variable Charge.

adf = additional duty on flour.

ads = additional duty on sugar.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
19.08 IV. a)—continued			
2. Other	7.8%	M } C2 } Free E }	*VC with a maximum of (10.2% + adf)
b) Containing 5% or more by weight of sucrose (including invert sugar expressed as sucrose):			
1. Containing no milkfats or containing less than 1.5% by weight of such fats	7.8%	M } C2 } Free E }	*VC with a maximum of (13.2% + ads)
2. Other	7.8%	M } C2 } Free E }	*VC with a maximum of (13.2% + ads)
V. Containing 65% or more by weight of starch:			
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	7.8%	M } C2 } Free E }	*VC with a maximum of (10.2% + adf)
b) Other	7.8%	M } C2 } Free E }	*VC with a maximum of (13.2% + ads)

*VC = Variable Charge.

adf = additional duty on flour.

ads = additional duty on sugar.

Chapter 20

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

NOTES

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

ADDITIONAL NOTES

1. The content of various sugars expressed as sucrose ("sugar content") of the products classified within this Chapter corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in Annex III to Regulation (EEC) No. 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

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	8.8%	M } Free	—
20.02 VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID :			
A. Mushrooms :			
I. In airtight containers	18.2%	M } 9% C1 9.2% C2 Free	—
II. Other	9.2%	M } Free	—
B. Truffles :			
I. In airtight containers	16.2%	M } 9% C1 7.2% C2 Free	—
II. Other	7.2%	M } Free	—
C. Tomatoes :			
I. Tomato juice	7.2%	M } Free	—
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	7.2%*	M } Free	—
2. Other	10.2%	M } Free C1 7.2% C2 Free	—
b) Other	7.2%	M } Free	—

* "E" rate 5% for Portugal.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.02—continued			
D. Asparagus :			
I. In airtight containers	14.8%	M 6% C1 8.8% C2 Free	—
II. Other	8.8%	M } Free C2 }	—
E. Sauerkraut :			
I. In airtight containers	17%	M 9% C1 8% C2 Free	—
II. Other	8%	M } Free C2 }	—
F. Capers and olives :			
I. Capers :			
a) In airtight containers	17%	M 9% C1 8% C2 Free	—
b) Other	8%	M } Free C2 }	—
II. Olives	8% *	M } Free C2 }	—
G. Peas ; beans in pod :			
I. Peas :			
a) In airtight containers	15.6%	M 6% C1 9.6% C2 Free	—
b) Other	9.6%	M } Free C2 }	—
II. Beans :			
a) In airtight containers	18.6%	M 9% C1 9.6% C2 Free	—
b) Other	9.6%	M } Free C2 }	—
H. Other, including mixtures :			
I. In airtight containers :			
a) Beans	14.8%	M 6% C1 8.8% C2 Free	—
b) Potato crisps	17.8%	M 9% C1 8.8% C2 Free †E 8.8%	—
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	17.8%	M 9% C1 8.8% C2 Free	—
d) Bamboo shoots	14.8%	M 6% C1 8.8% C2 Free †E 8.8%	—
e) Other	17.8%	M 9% C1 8.8% C2 Free	—
II. Not in airtight containers	8.8%	M } Free C2 }	—

* "E" rate—4% for Portugal.

† "E" rate (nil) for Denmark.

I.I.75

Tariff Heading	Rate of Duty	
	Full	Preferential
III. HALOGEN AND SULPHUR COMPOUNDS OF NON-METALS		
28.14 HALIDES, OXYHALIDES AND OTHER HALOGEN COMPOUNDS OF NON-METALS:		
A. Chlorides and oxychlorides of non-metals :		
I. Sulphur chlorides	6.7%	M } Free C2 E }
II. Other	5.7%	M } Free C2 E }
B. Other halogen compounds of non-metals	5.2%	M } Free C2 E }
28.15 SULPHIDES OF NON-METALS ; PHOSPHORUS TRISULPHIDE :		
A. Phosphorus sulphides ; phosphorus trisulphide	4.8%	M } Free C2 E }
B. Carbon disulphide	3.8%	M } Free C2 E }
C. Other	2.8%	M } Free C2 E }
IV. INORGANIC BASES AND METALIC OXIDES, HYDROXIDES AND PEROXIDES		
28.16 AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION	6.7%	M } Free C2 E }
28.17 SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM :		
A. Sodium hydroxide (caustic soda)	7.6%	M } Free C2 E }
B. Potassium hydroxide (caustic potash)	7%	M } Free C2 E }
C. Peroxides of sodium or potassium	4.8%	M } Free C2 E }
28.18 OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM, BARIUM OR MAGNESIUM :		
A. Of strontium	5.7%	M } Free C2 E }
B. Of barium	5.2%	M } Free C2 E }
C. Of magnesium	3.3%	M } Free C2 E }
28.19 ZINC OXIDE AND ZINC PEROXIDE	7.6%	M } Free C2 E }
28.20 ALUMINIUM OXIDE AND HYDROXIDE ; ARTIFICIAL CORUNDUM :		
A. Aluminium oxide and hydroxide	5.2%	M } Free C1 C2 E }
B. Artificial corundum	4.5%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
28.21 CHROMIUM OXIDES AND HYDROXIDES	8%	M } C2 } Free E }
28.22 MANGANESE OXIDES :		
A. Manganese dioxide	4.8%	M } C2 } Free E }
B. Other	7.2%	M } C2 } Free E }
28.23 IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70 OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe_2O_3	3.8%	M } C2 } Free E }
28.24 COBALT OXIDES AND HYDROXIDES	3.8%	M } C2 } Free E }
28.25 TITANIUM OXIDES	5.7%	M } C2 } Free E }
28.26 TIN OXIDES (STANNOUS OXIDE AND STANNIC OXIDE)	5.2%	M } C2 } Free E }
28.27 LEAD OXIDES; RED LEAD AND ORANGE LEAD	7.3%	M } C2 } Free E }
28.28 HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES AND METALLIC OXIDES, HYDROXIDES AND PEROXIDES :		
A. Hydrazine and hydroxylamine and their inorganic salts	5.7%	M } C2 } Free E }
B. Lithium oxide and hydroxide	4.8%	M } C2 } Free E }
C. Calcium oxide, hydroxide and peroxide :		
I. Oxide and hydroxide	3.8%	M } C2 } Free E }
II. Peroxide	6.2%	M } C2 } Free E }
D. Beryllium oxide and hydroxide	4.8%	M } C2 } Free E }
E. Nickel oxides and hydroxides	Free	Free
F. Molybdenum oxides and hydroxides	4.8%	M } C2 } Free E }
G. Tungsten oxides and hydroxides	3.8%	M } C2 } Free E }
H. Vanadium oxides and hydroxides :		
I. Vanadic pentoxide	3.3%	M } C2 } Free E }
II. Other	4.8%	M } C2 } Free E }
I. Zirconium oxide and germanium oxides	4.8%	M } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
28.28—continued		
K. Copper oxides and hydroxides :		
I. Oxides	2.4%	M } Free C2 } E }
II. Hydroxides	5.7%	M } Free C2 } E }
L. Mercury oxides	3.3%	M } Free C2 } E }
M. Other	6.7%	M } Free C2 } E }
V. METALLIC SALTS AND PEROXYSALTS, OF INORGANIC ACIDS		
28.29 FLUORIDES ; FLUOROSILICATES, FLUOROBORATES AND OTHER COMPLEX FLUORINE SALTS :		
A. Fluorides :		
I. Ammonium and sodium fluorides	6.7%	M } Free C2 } E }
II. Other	4.8%	M } Free C2 } E }
B. Fluorosilicates, fluoroborates and other complex fluorine salts :		
I. Sodium and potassium fluorosilicates	7.2%	M } Free C2 } E }
II. Potassium fluoroaluminum	4.3%	M } Free C2 } E }
III. Sodium fluoroaluminate	5.2%	M } Free C2 } E }
IV. Other	4.8%	M } Free C2 } E }
28.30 CHLORIDES AND OXYCHLORIDES :		
A. Chlorides :		
I. Of ammonium ; of aluminium	6.7%	M } Free C2 } E }
II. Of barium	5.2%	M } Free C2 } E }
III. Of calcium ; of magnesium	3.8%	M } Free C2 } E }
IV. Of iron	1.4%	M } Free C2 } E }
V. Of cobalt ; of nickel	6.2%	M } Free C2 } E }
VI. Of tin	3.3%	M } Free C2 } E }
VII. Other	5.7%	M } Free C2 } E }
B. Oxychlorides :		
I. Of copper ; of lead	2.4%	M } Free C2 } E }
II. Other	4.8%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
28.31 CHLORITES AND HYPOCHLORITES :		
A. Chlorites	4.8%	M } Free C2 E }
B. Hypochlorites :		
I. Of sodium ; of potassium	6.7%	M } Free C2 E }
II. Other	7.2%	M } Free C2 E }
28.32 CHLORATES AND PERCHLORATES :		
A. Chlorates :		
I. Of ammonia ; of sodium ; of potassium	4.8%	M } Free C2 E }
II. Of barium	4.3%	M } Free C2 E }
III. Other	5.7%	M } Free C2 E }
B. Perchlorates :		
I. Of ammonia	3.3%	M } Free C2 E }
II. Of sodium	3.8%	M } Free C2 E }
III. Of potassium	4.3%	M } Free C2 E }
IV. Other	5.7%	M } Free C2 E }
28.33 BROMIDES, OXYBROMIDES, BROMATES AND PERBROMATES, AND HYPOBROMITES	7.2%	M } Free C2 E }
28.34 IODIDES, OXYIODIDES, IODATES AND PERIODATES	7.2%	M } Free C2 E }
28.35 SULPHIDES ; POLYSULPHIDES :		
A. Sulphides :		
I. Of potassium ; of barium ; of tin ; of mercury	5.2%	M } Free C2 E }
II. Of calcium ; of antimony ; of iron	3.8%	M } Free C2 E }
III. Other	7.2%	M } Free C2 E }
B. Polysulphides :		
I. Of potassium ; of calcium ; of barium ; of iron ; of tin	5.7%	M } Free C2 E }
II. Other	7.2%	M } Free C2 E }
28.36 DITHIONITES, INCLUDING THOSE STABILISED WITH ORGANIC SUBSTANCES ; SULPHOXYLATES	7.2%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
28.37 SULPHITES AND THIOSULPHATES	4.8%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
28.38 SULPHATES (INCLUDING ALUMS) AND PER-SULPHATES :		
A. Sulphates (excluding alums) :		
I. Of sodium ; of cadmium	4.3%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
II. Of potassium ; of copper	1.9%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
III. Of barium ; of zinc	6.7%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
IV. Of magnesium ; of aluminium ; of chromium	5.7%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
V. Of cobalt ; of titanium	4.8%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
VI. Of iron ; of nickel	3.3%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
VII. Of mercury ; of lead	3.8%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
VIII. Other	4.8%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
B. Alums :		
I. Of ammonia	5.7%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
II. Of potassium	7.2%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
III. Of chromium	6.2%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
IV. Other	6.7%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
C. Persulphates	6.2%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
28.39 NITRITES AND NITRATES :		
A. Nitrites	4.8%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
B. Nitrates :		
I. Of sodium	5.2%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
II. Of potassium	4.8%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
III. Of barium ; of beryllium ; of cadmium ; of cobalt ; of nickel	5.2%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
IV. Of copper ; of mercury	3.8%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
V. Of lead	7.2%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free
VI. Other	6.7%	$\left. \begin{smallmatrix} M \\ C2 \\ E \end{smallmatrix} \right\}$ Free

Tariff Heading	Rate of Duty	
	Full	Preferential
28.40 PHOSPHITES, HYPOPHOSPHITES AND PHOSPHATES :		
A. Phosphites and hypophosphites	5.7%	M } Free C2 E }
B. Phosphates :		
I. Of ammonia	4.8%	M } Free C2 E }
II. Other, including polyphosphates	6.7%	M } Free C2 E }
28.41 ARSENITES AND ARSENATES :		
A. Arsenites	6.7%	M } Free C2 E }
B. Arsenates	5.7%	M } Free C2 E }
28.42 CARBONATES AND PERCARBONATES ; COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE :		
A. Carbonates :		
I. Of ammonia (including commercial ammonium carbonate containing ammonium carbamate)	5.7%	M } Free C2 E }
II. Of sodium	6.2%	M } Free C2 E }
III. Of calcium	4.3%	M } Free C2 E }
IV. Of magnesium ; of copper	2.8%	M } Free C2 E }
V. Of beryllium ; of cobalt ; of bismuth	4.8%	M } Free C2 E }
VI. Of lithium	6.1%	M } Free C2 E }
VII. Other	5.2%	M } Free C2 E }
B. Percarbonates	6.7%	M } Free C2 E }
28.43 CYANIDES AND COMPLEX CYANIDES :		
A. Cyanides :		
I. Of sodium ; of potassium ; of calcium	7.2%	M } Free C2 E }
II. Of cadmium	6.2%	M } Free C2 E }
III. Other	5.2%	M } Free C2 E }
B. Complex cyanides	7.2%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
28.44 FULMINATES, CYANATES AND THIOCYANATES:		
A. Fulminates	5.7%	M } C2 } Free E }
B. Cyanates	4.8%	M } C2 } Free E }
C. Thiocyanates	7.2%	M } C2 } Free E }
28.45 SILICATES ; COMMERCIAL SODIUM AND POTASSIUM SILICATES :		
A. Of zirconium	5.2%	M } C2 } Free E }
B. Other	5.7%	M } C2 } Free E }
28.46 BORATES AND PERBORATES :		
A. Borates :		
I. Sodium borates, anhydrous :		
* a) For the manufacture of sodium perborate	Free	Free
b) Other	2.8%	M } C2 } Free E }
II. Other	4.8%	M } C2 } Free E }
B. Perborates	7.2%	M } C2 } Free E }
28.47 SALTS OF METALLIC ACIDS (FOR EXAMPLE, CHROMATES, PERMANGANATES, STANNATES):		
A. Aluminates	7.2%	M } C2 } Free E }
B. Chromates, dichromates and perchromates :		
I. Chromates	8%	M } C2 } Free E }
II. Other	7.4%	M } C2 } Free E }
C. Manganites, manganates and permanganates	7.2%	M } C2 } Free E }
D. Antimonates and molybdates	6.7%	M } C2 } Free E }
E. Zincates and vanadates	3.8%	M } C2 } Free E }
F. Other	6.2%	M } C2 } Free E }
28.48 OTHER SALTS AND PEROXYSALTS OF INORGANIC ACIDS, BUT NOT INCLUDING AZIDES :		
A. Salts, double salts or complex salts of selenium or tellurium acids	4.8%	M } C2 } Free E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
28.48—continued		
B. Other :		
I. Double or complex phosphates	6.7%	M } Free C2 E }
II. Double or complex carbonates	5.2%	M } Free C2 E }
III. Double or complex silicates	5.7%	M } Free C2 E }
IV. Other	6.7%	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	4.8%	M } Free C2 E }
II. Other	2.8%	M } Free C2 E }
B. Amalgams of precious metals	4.8%	M } Free C2 E }
C. Salts and other compounds, inorganic or organic, of precious metals :		
I. Of silver	5.7%	M } Free C2 E }
II. Of other precious metals	1.9%	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. Artificial radio-active isotopes and their compounds (EURATOM)	Free	Free
C. Other	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
28.51 ISOTOPES AND THEIR COMPOUNDS, INORGANIC OR ORGANIC, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN ISOTOPES AND COMPOUNDS FALLING WITHIN HEADING No. 28.50 :		
A. Heavy hydrogen (deuterium) and compounds thereof (including heavy water) ; mixtures and solutions containing deuterium in which the ratio of the deuterium atoms to the normal hydrogen atoms exceeds 1 : 5,000 in number (EURATOM)	10%	M C2 E } Free
B. Other	5.7%	M C2 E } Free
28.52 COMPOUNDS, INORGANIC OR ORGANIC, OF THORIUM, OF URANIUM DEPLETED IN U235, OF RARE EARTH METALS, OF YTTRIUM OR OF SCANDIUM, WHETHER OR NOT MIXED TOGETHER :		
A. Of thorium or of uranium depleted in U235, whether or not mixed together (EURATOM)	Free	Free
B. Other	2.4%	M C2 E } Free
28.53 LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED) ; COMPRESSED AIR	3.3%	M C2 E } Free
28.54 HYDROGEN PEROXIDE (INCLUDING SOLID HYDROGEN PEROXIDE) :		
A. Solid	8.6%	M C2 E } Free
B. Other	7.2%	M C2 E }
28.55 PHOSPHIDES :		
A. Of iron (ferro-phosphorus), containing 15% or more by weight of phosphorus	4.3%	M C2 E } Free
B. Other	6.7%	M C2 E } Free
28.56 CARBIDES (FOR EXAMPLE, SILICON CARBIDE, BORON CARBIDE, METAL CARBIDES) :		
A. Of silicon	5.1%	M C2 E } Free
B. Of boron	3.3%	M C2 E } Free
C. Of calcium	8.5%	M C2 E } Free
D. Of aluminium ; of chromium ; of molybdenum ; of tungsten ; of vanadium ; of tantalum ; of titanium	5.7%	M C2 E } Free
E. Other	4.8%	M C2 E } Free

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 12lb	10.4% + £0.4800 per cwt.	M £0.4800 per cwt. C1 10.4% C2 Free	L
II. Other	19.4%	M 9% C1 10.4% C2 Free	L
B. Other :			
I. Strawberries in containers, the contents of each weighing not less than 12lb	10.4% + £0.4800 per cwt.	M £0.4800 per cwt. C1 10.4% C2 Free	—
II. Other	19.4%	M 9% C1 10.4% C2 Free	—
20.04 FRUIT, FRUIT-PEEL AND PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACÉ OR CRYSTALLISED) :			
A. Ginger	6%	C1 } Free C2 }	—
B. Other :			
I. With a sugar content exceeding 13% by weight :			
a) Apricots ; figs ; plums (including bullace, damsons, greengages and mirabelles, but not prunes)	10% + £0.2100 per cwt.	M £0.2100 per cwt. C1 10% C2 Free	L
b) Cherries ; fruit-peels :			
1. Drained or glacé cherries	16%	M 6% C1 10% C2 Free	L
2. Other	22%	M 12% C1 10% C2 Free	L
c) Other	16%	M 6% C1 10% C2 Free	L
II. Other :			
a) Apricots ; figs ; plums (including bullace, damsons, greengages and mirabelles, but not prunes)	10% + £0.2100 per cwt.	M £0.2100 per cwt. C1 10% C2 Free	—
b) Cherries ; fruit-peels :			
1. Drained or glacé cherries	16%	M 6% C1 10% C2 Free	—
2. Other	22%	M 12% C1 10% C2 Free	—
c) Other	16%	M 6% C1 10% 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	12%	M } Free C2 }	L
II. Other	12%	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	10.8%	M } Free C2 }	L
II. With a sugar content exceeding 13% but not exceeding 30% by weight	10.8%	M } Free C2 }	L
III. Other	10.8%	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	12%	M } Free C2 }	—
b) Other	12%	M } Free C2 }	L
II. With a sugar content exceeding 13% but not exceeding 30% by weight	12%	M } Free C2 }	L
III. Other	12%	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	10.5%	M 4.5% C1 6% C2 Free †E 6%	—
II. Of 1 kg or less	11.3%	M 4.5% C1 6.8% C2 Free †E 6.8%	—
B. Other :			
I. Containing added spirit :			
a) Ginger	18.8%	M 6% C1 12.8% 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	12.8% + £0.1500 per cwt.	M £0.1500 per cwt. C1 12.8% C2 Free	L
bb) Other	12.8% + £0.1500 per cwt.	M £0.1500 per cwt. C1 12.8% C2 Free	—
2. Of 1kg or less :			
aa) With a sugar content exceeding 19% by weight	12.8% + £0.1500 per cwt.	M £0.1500 per cwt. C1 12.8% C2 Free	L
bb) Other	12.8% + £0.1500 per cwt.	M £0.1500 per cwt. C1 12.8% C2 Free	—
c) Grapes :			
1. With a sugar content exceeding 13% by weight	21.8%	M 9% C1 12.8% C2 Free	L
2. Other	21.8%	M 9% C1 12.8% C2 Free	—

† "E" rate (nil) for Denmark.

1.1.75

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. I.—continued			
d) Peaches, pears and apricots, in immediate packings of a net capacity :			
1. Of more than 1kg :			
aa) With a sugar content exceeding 13% by weight :			
11. Peaches	16.4%	M 3.6% C1 12.8% C2 Free	L
22. Pears and apricots	20%	M 7.2% C1 12.8% C2 Free	L
bb) Other :			
11. Peaches :			
aaa) Containing added sweetening matter	16.4%	M 3.6% C1 12.8% C2 Free	—
bbb) Other	12.8%	M } Free C2 }	—
22. Pears :			
aaa) Containing added sweetening matter	20%	M 7.2% C1 12.8% C2 Free	—
bbb) Other	21.8%	M 9% C1 12.8% C2 Free	—
33. Apricots :			
aaa) Containing added sweetening matter	20%	M 7.2% C1 12.8% C2 Free	—
bbb) Other	12.8%	M } Free C2 }	—
2. Of 1kg or less :			
aa) With a sugar content exceeding 15% by weight :			
11. Peaches	16.4%	M 3.6% C1 12.8% C2 Free	L
22. Pears and apricots	20%	M 7.2% C1 12.8% C2 Free	L
bb) Other :			
11. Peaches :			
aaa) Containing added sweetening matter	16.4%	M 3.6% C1 12.8% C2 Free	—
bbb) Other	12.8%	M } Free C2 }	—
22. Pears :			
aaa) Containing added sweetening matter	20%	M 7.2% C1 12.8% C2 Free	—
bbb) Other	21.8%	M 9% C1 12.8% C2 Free	—
33. Apricots :			
aaa) Containing added sweetening matter	20%	M 7.2% C1 12.8% C2 Free	—
bbb) Other	12.8%	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	12.8% + £0.0675 per cwt.	M £0.0675 per cwt. C1 12.8% C2 Free	L
bb) Cherries :			
11. Not stoned	21.8%	M 9% C1 12.8% C2 Free	L
22. Other	18.8%	M 6% C1 12.8% C2 Free	L
cc) Grapefruit	12.8%	M } Free C2 }	L
dd) Lemons :			
11. Comminuted entire	12.8%	M } Free C2 }	L
22. Other	21.8%	M 9% C1 12.8% C2 Free	L
ee) Loganberries	12.8% + £0.1200 per cwt.	M £0.1200 per cwt. C1 12.8% C2 Free	L
ff) Oranges, clementines, mandarins and tangerines :			
11. Comminuted entire	12.8%	M } Free C2 }	L
22. Pulp not containing the peel	12.8%	M } Free C2 }	L
33. Other	17.3%	M 4.5% C1 12.8% C2 Free	L
gg) Strawberries	21.8%	M 9% C1 12.8% C2 Free	L
hh) Other :			
11. Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	21.8%	M 9% C1 12.8% C2 Free	L
22. Other	21.8%	M 9% C1 12.8% C2 Free	L
2. Other :			
aa) Apples	12.8% + £0.1050 per cwt. or 15%, whichever is the less	M 15% or £0.1050 per cwt., whichever is the less C1 12.8% C2 Free	—
bb) Cherries :			
11. Canned	12.8%	M } Free C2 }	—
22. Other	21.8%	M 9% C1 12.8% C2 Free	—
cc) Grapefruit	12.8%	M } Free C2 }	—
dd) Lemons :			
11. Comminuted entire	12.8%	M } Free C2 }	—
22. Other	21.8%	M 9% C1 12.8% C2 Free	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. 1. e) 2.—continued			
ee) Loganberries	21·8%	M 9% C1 12·8% C2 Free	—
ff) Oranges, clementines, mandarins and tangerines :			
11. Comminuted entire	12·8%	M } Free C2 }	—
22. Pulp not containing the peel	12·8%	M } Free C2 }	—
33. Other	17·3%	M 4·5% C1 12·8% C2 Free	—
gg) Strawberries	12·8% + £0·4500 per cwt.	M £0·4500 per cwt. C1 12·8% C2 Free	—
hh) Other :			
11. Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	21·8%	M 9% C1 12·8% C2 Free	—
22. Other	21·8%	M 9% C1 12·8% 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 four oz. portion of the drained fruit	12·8% + £0·0900 per cwt.	M £0·0900 per cwt. C1 12·8% 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	12·8%	M } Free C2 }	L
22. Other	12·8% + £0·0900 per cwt.	M £0·0900 per cwt. C1 12·8% C2 Free	L
cc) Other	21·8%	M 9% C1 12·8% 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 four oz. portion of the drained fruit	12·8% + £0·0900 per cwt.	M £0·0900 per cwt. C1 12·8% 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.—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	12·8%	M } Free C2 }	—
22. Other	12·8% + £0·0900 per cwt.	M £0·0900 per cwt. C1 12·8% C2 Free	—
cc) Other	21·8%	M 9% C1 12·8% 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	8%	M } Free C2 }	L
3. Mandarins :			
aa) Comminuted entire	8·4%	M } Free C2 }	L
bb) Pulp not containing the peel	8·4%	M } Free C2 }	L
cc) Other	12·9%	M 4·5% C1 8·4% C2 Free	L
4. Grapes	17·8%	M 9% C1 8·8% C2 Free	L
5. Pineapples :			
aa) With a sugar content exceeding 17% by weight	8·8% + £0·1500 per cwt.	M £0·1500 per cwt. C1 8·8% C2 Free	L
bb) Other	8·8% + £0·1500 per cwt.	M £0·1500 per cwt. C1 8·8% C2 Free	—
6. Pears :			
aa) With a sugar content exceeding 13% by weight	15·2%	M 7·2% C1 8% C2 Free	L
bb) Other	15·2%	M 7·2% C1 8% C2 Free	—
7. Peaches and apricots :			
aa) With a sugar content exceeding 13% by weight :			
11. Peaches	12·4%	M 3·6% C1 8·8% C2 Free	L
22. Apricots	16%	M 7·2% C1 8·8% C2 Free	L
bb) Other :			
11. Peaches	12·4%	M 3·6% C1 8·8% C2 Free	—
22. Apricots	16%	M 7·2% C1 8·8% C2 Free	—
8. Other fruits :			
aa) Apples	8·8% + £0·0675 per cwt.	M £0·0675 per cwt. C1 8·8% 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	14.8%	M 6% C1 8.8% C2 Free	L
bbb) Other	17.8%	M 9% C1 8.8% C2 Free	L
22. Stoned	14.8%	M 6% C1 8.8% C2 Free	L
cc) Grapefruit	8.8%	M } Free C2 }	L
dd) Lemons :			
11. Comminuted entire	8.8%	M } Free C2 }	L
22. Other	17.8%	M 9% C1 8.8% C2 Free	L
ee) Loganberries	8.8% + £0.1200 per cwt.	M £0.1200 per cwt. C1 8.8% C2 Free	L
ff) Nuts	13.3%	M 4.5% C1 8.8% C2 Free *E 8.8%	L
gg) Oranges, clementines and tangerines :			
11. Comminuted entire	8.8%	M } Free C2 }	L
22. Pulp not containing the peel	8.8%	M } Free C2 }	L
33. Other	13.3%	M 4.5% C1 8.8% C2 Free	L
hh) Strawberries	17.8%	M 9% C1 8.8% C2 Free	L
ijij) Other :			
11. Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	17.8%	M 9% C1 8.8% C2 Free	L
22. Other	17.8%	M 9% C1 8.8% 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 four oz. portion of the drained fruit	8.4% + £0.0900 per cwt.	M £0.0900 per cwt. C1 8.4% 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	8.4%	M } Free C2 }	L

* "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B.11. a) 9.—continued			
bbb) Other	8.4% + £0.0900 per cwt.	M £0.0900 per cwt. C1 8.4% C2 Free	L
33. Other	17.4%	M 9% C1 8.4% 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 four oz. portion of the drained fruit	8.8% + £0.0900 per cwt.	M £0.0900 per cwt. C1 8.8% C2 Free	L
22. Other	17.8%	M 9% C1 8.8% 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	8%	M } Free C2 }	L
3. Mandarins :			
aa) Comminuted entire	8.8%	M } Free C2 }	L
bb) Pulp not containing the peel	8.8%	M } Free C2 }	L
cc) Other	13.3%	M 4.5% C1 8.8% C2 Free	L
4. Grapes	18.6%	M 9% C1 9.6% C2 Free	L
5. Pineapples :			
aa) With a sugar content exceeding 19% by weight	9.6% + £0.1500 per cwt.	M £0.1500 per cwt. C1 9.6% C2 Free	L
bb) Other	9.6% + £0.1500 per cwt.	M £0.1500 per cwt. C1 9.6% C2 Free	—
6. Pears :			
aa) With a sugar content exceeding 15% by weight	16%	M 7.2% C1 8.8% C2 Free	L
bb) Other	16%	M 7.2% C1 8.8% C2 Free	—
7. Peaches and apricots :			
aa) With a sugar content exceeding 15% by weight :			
11. Peaches	13.2%	M 3.6% C1 9.6% C2 Free	L
22. Apricots	16.8%	M 7.2% C1 9.6% C2 Free	L
bb) Other :			
11. Peaches	13.2%	M 3.6% C1 9.6% C2 Free	—
22. Apricots	16.8%	M 7.2% C1 9.6% C2 Free	—
8. Other fruits :			
aa) Apples	9.6% + £0.0675 per cwt.	M £0.0675 per cwt. C1 9.6% C2 Free	L

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. ff. b) 8.—continued			
bb) Cherries :			
11. Not stoned :			
aaa) In a solution of sulphur dioxide	15.6%	M 6% C1 9.6% C2 Free	L
bbb) Other	18.6%	M 9% C1 9.6% C2 Free	L
22. Stoned	15.6%	M 6% C1 9.6% C2 Free	L
cc) Grapefruit	9.6%	M } Free C2 }	L
dd) Lemons :			
11. Comminuted entire	9.6%	M } Free C2 }	L
22. Other	18.6%	M 9% C1 9.6% C2 Free	L
ee) Loganberries	9.6% + £0.1200 per cwt.	M £0.1200 per cwt. C1 9.6% C2 Free	L
ff) Nuts	14.1%	M 4.5% C1 9.6% C2 Free *E 9.6%	L
gg) Oranges, clementines and tangerines :			
11. Comminuted entire	9.6%	M } Free C2 }	L
22. Pulp not containing the peel	9.6%	M } Free C2 }	L
33. Other	14.1%	M 4.5% C1 9.6% C2 Free	L
hh) Strawberries	18.6%	M 9% C1 9.6% C2 Free	L
ijl) Other :			
11. Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	18.6%	M 9% C1 9.6% C2 Free	L
22. Other	18.6%	M 9% C1 9.6% 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 four oz. portion of the drained fruit	8.8% + £0.0900 per cwt.	M £0.0900 per cwt. C1 8.8% 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	8.8%	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	8.8% + £0.0900 per cwt.	M £0.0900 per cwt. C1 8.8% C2 Free	L
33. Other	17.8%	M 9% C1 8.8% C2 Free	L
bb) Other :			
11. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per four oz. portion of the drained fruit	9.6% + £0.0900 per cwt.	M £0.0900 per cwt. C1 9.6% C2 Free	L
22. Other	18.6%	M 9% C1 9.6% C2 Free	L
c) Not containing added sugar, in immediate packings of a net capacity :			
1. Of 4.5kg or more :			
aa) Apricots	6.8%	M } Free C2 }	—
bb) Peaches (including nectarines) and plums :			
11. Peaches	7.6%	M } Free C2 }	—
22. Other	16.6%	M 9% C1 7.6% C2 Free	—
cc) Pears	17.4%	M 9% C1 8.4% C2 Free	—
dd) Other fruits :			
11. Apples	9.2% + £0.1050 per cwt. or 15%, whichever is the less	M £0.1050 per cwt. or 15%, whichever is the less C1 9.2% C2 Free	—
22. Cherries :			
aaa) Canned	9.2%	M } Free C2 }	—
bbb) Other	18.2%	M 9% C1 9.2% C2 Free	—
33. Ginger	15.2%	M 6% C1 9.2% C2 Free	—
44. Grapefruit	9.2%	M } Free C2 }	—
55. Lemons :			
aaa) Comminuted entire	9.2%	M } Free C2 }	—
bbb) Other	18.2%	M 9% C1 9.2% C2 Free	—
66. Loganberries	18.2%	M 9% C1 9.2% C2 Free	—
77. Nuts	13.7%	M 4.5% C1 9.2% C2 Free *E 9.2%	—

* "E" rate (nil) for Denmark.

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Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20 06 B. II. c) I. dd)—continued			
88. Oranges, clementines, mandarins and tangerines :			
aaa) Comminuted entire	9.2%	M } Free C2 }	—
bbb) Pulp not containing the peel	9.2%	M } Free C2 }	—
ccc) Other	13.7%	M 4.5% C1 9.2% C2 Free	—
99. Pineapples	9.2% + £0.1500 per cwt.	M £0.1500 per cwt. C1 9.2% C2 Free	—
1010. Strawberries	9.2% + £0.4500 per cwt.	M £0.4500 per cwt. C1 9.2% C2 Free	—
1111. Other :			
aaa) Blackberries, currants, gooseberries and raspberries	18.2%	M 9% C1 9.2% C2 Free	—
bbb) Other	18.2%	M 9% C1 9.2% 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 four oz. portion of the drained fruit	9.2% + £0.0900 per cwt.	M £0.0900 per cwt. C1 9.2% 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	9.2%	M } Free C2 }	—
bbb) Other	9.2% + £0.0900 per cwt.	M £0.0900 per cwt. C1 9.2% C2 Free	—
33. Other	18.2%	M 9% C1 9.2% C2 Free	—
2. Of less than 4.5kg :			
aa) Pears	17.4%	M 9% C1 8.4% C2 Free	—
bb) Other :			
11. Apples	9.2% + £0.1050 per cwt. or 15%, whichever is the less	M £0.1050 per cwt. or 15%, whichever is the less C1 9.2% C2 Free	—
22. Apricots	9.2%	M } Free C2 }	—
33. Cherries :			
aaa) Canned	9.2%	M } Free C2 }	—
bbb) Other	18.2%	M 9% C1 9.2% C2 Free	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. II. c) 2. bb)—continued			
44. Ginger	15.2%	M 6% C1 9.2% C2 Free	—
55. Grapefruit	9.2%	M } Free C2 }	—
66. Lemons :			
aaa) Comminuted entire	9.2%	M } Free C2 }	—
bbb) Other	18.2%	M 9% C1 9.2% C2 Free	—
77. Loganberries	18.2%	M 9% C1 9.2% C2 Free	—
88. Nuts	13.7%	M 4.5% C1 9.2% C2 Free *E 9.2%	—
99. Oranges, clementines, mandarins and tangerines :			
aaa) Comminuted entire	9.2%	M } Free C2 }	—
bbb) Pulp not containing the peel	9.2%	M } Free C2 }	—
ccc) Other	13.7%	M 4.5% C1 9.2% C2 Free	—
1010. Peaches	9.2%	M } Free C2 }	—
1111. Pineapples	9.2% + £0.1500 per cwt.	M £0.1500 per cwt. C1 9.2% C2 Free	—
1212. Strawberries	9.2% + £0.4500 per cwt.	M £0.4500 per cwt. C1 9.2% 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 four oz. portion of the drained fruit	9.2% + £0.0900 per cwt.	M £0.0900 per cwt. C1 9.2% 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	9.2%	M } Free C2 }	—
bbb) Other	9.2% + £0.0900 per cwt.	M £0.0900 per cwt. C1 9.2% C2 Free	—
1515. Other :			
aaa) Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	18.2%	M 9% C1 9.2% C2 Free	—
bbb) Other	18.2%	M 9% C1 9.2% C2 Free	—

* "E" rate (nil) for Denmark.
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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	20%	M } Free C2	—
2. Other	30%	M } Free C2	†
b) Of a value not exceeding 22UA* per 100kg net weight :			
1. With an added sugar content exceeding 30% by weight	20%	M } Free C2	L
2. Other	30%	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	16.8%	M } Free C2	—
b) Of a value not exceeding 22UA* per 100kg net weight :			
1. With an added sugar content exceeding 30% by weight	16.8%	M } Free C2	L
2. Other	16.8%	M } Free C2	—
III. Other :			
a) Of a value exceeding 30UA* per 100kg net weight :			
1. Citrus fruit juices :			
aa) Grapefruit juice ; orange, lemon, clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not	16.8%	M } Free C2	—
bb) Other	25.8%	M } 9% C1 16.8% C2 Free	—
2. Other	16.8%	M } Free C2	—
b) Of a value not exceeding 30UA* per 100kg net weight :			
1. With an added sugar content exceeding 30% by weight :			
aa) Citrus fruit juices :			
11. Grapefruit juice ; orange, lemon, clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not	16.8%	M } Free C2	L
22. Other	25.8%	M } 9% C1 16.8% C2 Free	L
bb) Other	16.8%	M } Free C2	L
2. Other :			
aa) Citrus fruit juices :			
11. Grapefruit juice ; orange, lemon, clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not	16.8%	M } Free C2	—
22. Other	25.8%	M } 9% C1 16.8% C2 Free	—
bb) Other	16.8%	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—continued						
B. Of a specific gravity of 1.33 or less at 15°C :						
I. Grape, apple and pear juice (including grape must) ; mixtures of apple and pear juice :						
a) Of a value exceeding 18UA* per 100kg net weight :						
1. Grape juice (including grape must) :						
aa) With an added sugar content exceeding 30% by weight	11.2%	M } Free C2 }	—			
bb) Other	16.8%	M } Free C2 }	†			
2. Apple and pear juice :						
aa) Containing added sugar	9.6%	M } Free C2 }	—			
bb) Other	10%	M } Free C2 }	—			
3. Mixtures of apple and pear juice	10%	M } Free C2 }	—			
b) Of a value of 18UA* or less per 100kg net weight :						
1. Grape juice (including grape must) :						
aa) With an added sugar content exceeding 30% by weight	11.2%	M } Free C2 }	L			
bb) Other	16.8%	M } Free C2 }	†			
2. Apple juice :						
aa) With an added sugar content exceeding 30% by weight	9.6%	M } Free C2 }	L			
bb) With an added sugar content of 30% or less by weight	9.6%	M } Free C2 }	—			
cc) Not containing added sugar	10%	M } Free C2 }	—			
3. Pear juice :						
aa) With an added sugar content exceeding 30% by weight	9.6%	M } Free C2 }	L			
bb) With an added sugar content of 30% or less by weight	9.6%	M } Free C2 }	—			
cc) Not containing added sugar	10%	M } Free C2 }	—			
4. Mixtures of apple and pear juice :						
aa) With an added sugar content exceeding 30% by weight	10%	M } Free C2 }	L			
bb) Other	10%	M } Free C2 }	—			
II. Other :						
a) Of a value exceeding 30UA* per 100kg net weight :						
1. Orange juice				7.6%	M } Free C2 }	—
2. Grapefruit juice				6%	M } Free C2 }	—
3. Lemon juice and other citrus fruit juices :						
aa) Containing added sugar :						
11. Lemon, clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not				7.2%	M } Free C2 }	—
22. Other				16.2%	M } 9% C1 7.2% C2 Free	—

* 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)—continued			
bb) Other :			
11. Lemon, clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not	7.6%	M } Free C2 }	—
22. Other	16.6%	M } 9% C1 } 7.6% C2 } Free	—
4. Pineapple juice :			
aa) Containing added sugar	7.6%	M } Free C2 }	—
bb) Other	8%	M } Free C2 }	—
5. Tomato juice :			
aa) Containing added sugar	8%	M } Free C2 }	—
bb)	8.4%	M } Free C2 }	—
6. Other fruit and vegetable juices :			
aa) Containing added sugar	8.4%	M } Free C2 }	—
bb) Other	8.8%	M } Free C2 }	—
7. Mixtures :			
aa) Of citrus fruit juices and pineapple juice :			
	7.6%	M } Free C2 }	—
22. Other	8%	M } Free C2 }	—
bb) Other :			
11. Containing added sugar	8.4%	M } Free C2 }	—
22. Other	8.8%	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	7.6%	M } Free C2 }	L
bb) Other	7.6%	M } Free C2 }	—
2. Grapefruit juice :			
aa) With an added sugar content exceeding 30% by weight	6%	M } Free C2 }	L
bb) Other	6%	M } Free C2 }	—
3. Lemon juice :			
aa) With an added sugar content exceeding 30% by weight	7.2%	M } Free C2 }	L
bb) With an added sugar content of 30% or less by weight	7.2%	M } Free C2 }	—
cc) Not containing added sugar	7.6%	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. Clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not	7.2%	M } Free C2 }	L
22. Other	16.2%	M } 9% C1 7.2% C2 Free	L
bb) With an added sugar content of 30% or less by weight :			
11. Clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not	7.2%	M } Free C2 }	—
22. Other	16.2%	M } 9% C1 7.2% C2 Free	—
cc) Not containing added sugar :			
11. Clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not	7.6%	M } Free C2 }	—
22. Other	16.6%	M } 9% C1 7.6% C2 Free	—
5. Pineapple juice :			
aa) With an added sugar content exceeding 30% by weight	7.6%	M } Free C2 }	L
bb) With an added sugar content of 30% or less by weight	7.6%	M } Free C2 }	—
cc) Not containing added sugar	8%	M } Free C2 }	—
6. Tomato juice :			
aa) With an added sugar content exceeding 30% by weight	8%	M } Free C2 }	L
bb) With an added sugar content of 30% or less by weight	8%	M } Free C2 }	—
cc) Not containing added sugar	8.4%	M } Free C2 }	—
7. Other fruit and vegetable juices :			
aa) With an added sugar content exceeding 30% by weight	8.4%	M } Free C2 }	L
bb) With an added sugar content of 30% or less by weight	8.4%	M } Free C2 }	—
cc) Not containing added sugar	8.8%	M } Free C2 }	—
8. Mixtures :			
aa) Of citrus fruit juices and pineapple juice :			
11. With an added sugar content exceeding 30% by weight	7.6%	M } Free C2 }	L
22. With an added sugar content of 30% or less by weight	7.6%	M } Free C2 }	—
33. Not containing added sugar	8%	M } Free C2 }	—
bb) Other :			
11. With an added sugar content exceeding 30% by weight	8.4%	M } Free C2 }	L
22. With an added sugar content of 30% or less by weight	8.4%	M } Free C2 }	—
33. Not containing added sugar	8.8%	M } Free C2 }	—

Chapter 21

MISCELLANEOUS EDIBLE PREPARATIONS

NOTES

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

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

ADDITIONAL NOTE

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

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
21.01 ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES ; EXTRACTS, ESSENCES AND CONCENTRATES THEREOF :			
A. Roasted chicory and other roasted coffee substitutes :			
I. Roasted chicory	10.8%	M } Free C2 }	—
II. Other	4.8%	M } Free C2 } E }	*VC
B. Extracts, essences and concentrates of the products described under subheading A :			
I. Of roasted chicory	13.2%	M } Free C2 }	—
II. Other	8.4%	M } Free C2 } E }	*VC
21.02 EXTRACTS, ESSENCES OR CONCENTRATES, OF COFFEE, TEA OR MATÉ ; PREPARATIONS WITH A BASIS OF THOSE EXTRACTS, ESSENCES OR CONCENTRATES :			
A. Extracts, essences or concentrates of coffee ; preparations with a basis of those extracts, essences or concentrates	10.8%	M } Free C2 }	—
B. Extracts, essences or concentrates of tea or maté ; preparations with a basis of those extracts, essences or concentrates	7.2%	M } Free C2 }	—
21.03 MUSTARD FLOUR AND PREPARED MUSTARD :			
A. Mustard flour, in immediate packings of a net capacity :			
I. Of 1 kg or less	4.8%	M } Free C2 }	—
II. Of more than 1 kg	2.4%	M } Free C2 }	—
B. Prepared mustard	9.6%	M } Free C2 }	—
21.04 SAUCES ; MIXED CONDIMENTS AND MIXED SEASONINGS :			
A. Mango chutney, liquid	Free	Free	—
B. Other	10.8%	M } Free C2 } E †	—

* VC = Variable Charge.

† Goods of this subheading containing tomato—6%, other goods of this subheading—3.6%.

‡ "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
21.05 SOUPS AND BROTHS, IN LIQUID, SOLID OR POWDER FORM ; HOMOGENISED COMPOSITE FOOD PREPARATIONS :			
A. Soups and broths, in liquid, solid or powder form	10.8%	M } Free C2 } †E }	—
B. Homogenised composite food preparations	13.2%	M } Free C2 }	—
21.06 NATURAL YEASTS (ACTIVE OR INACTIVE) ; PREPARED BAKING POWDERS :			
A. Active natural yeasts :			
I. Culture yeast	10.2% + £0.1574 per 100kg	M £0.1574 per 100kg C1 10.2% C2 Free †E 10.2%	—
II. Bakers' yeast :			
a) Dried	9% + £0.1574 per 100kg	M £0.1574 per 100kg C1 9% C2 } Free E }	*VC
b) Other	9% + £0.1574 per 100kg	M £0.1574 per 100kg C1 9% C2 } Free E }	*VC
III. Other	13.8% + £0.1574 per 100kg	M £0.1574 per 100kg C1 13.8% C2 Free †E 13.8%	—
B. Inactive natural yeasts :			
I. In tablet, cube or similar form, or in immediate packings of net capacity of 1kg or less	7.8% + £0.1574 per 100kg	M £0.1574 per 100kg C1 7.8% C2 Free †E 2.4%	—
II. Other	4.8% + £0.1574 per 100kg	M £0.1574 per 100kg C1 4.8% C2 Free †E 2.4%	—
C. Prepared baking powders	5.7%	M } Free C2 }	—
21.07 FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED :			
A. Cereals in grain or ear form, pre-cooked or otherwise prepared :			
I. Maize	7.8%	M } Free C2 } E }	*VC
II. Rice	7.8%	M } Free C2 } E }	*VC
III. Other	7.8%	M } Free C2 } E }	*VC

* VC = Variable Charge.

† Goods of this subheading containing tomato—6%, other goods of this subheading—3.6%.

‡ "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
21.07—continued			
B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked:			
I. Not stuffed, cooked	7.8%	M } Free C2	*VC
II. Stuffed:			
a) Cooked	7.8%	M } Free C2 E	*VC
b) Other	7.8%	M } Free C2 E	*VC
C. Ice-cream (not including ice-cream powder) and other ices:			
I. Containing no milkfats or containing less than 3% by weight of such fats	7.8%	M } Free C2 E	*VC
II. Containing by weight of milkfats:			
a) 3% or more but less than 7%	7.8%	M } Free C2 E	*VC
b) 7% or more	7.8%	M } Free C2 E	*VC
D. Prepared yoghourt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes:			
I. Prepared yoghourt:			
a) In powder form, containing by weight of milkfats:			
1. Less than 1.5%	11.8%	M 4% C1 7.8% C2 Free E †	*VC
2. 1.5% or more	11.8%	M 4% C1 7.8% C2 Free E †	*VC
b) Other, containing by weight of milkfats:			
1. Less than 1.5%	11.8%	M 4% C1 7.8% C2 Free E †	*VC
2. 1.5% or more but less than 4%	11.8%	M 4% C1 7.8% C2 Free E †	*VC
3. 4% or more	11.8%	M 4% C1 7.8% C2 Free E †	*VC
II. Other, containing by weight of milkfats:			
a) Less than 1.5% and containing by weight of milk proteins (nitrogen content x 6.38):			
1. Less than 40%	7.8%	M } Free C2 E	*VC
2. 40% or more but less than 55%	7.8%	M } Free C2 E	*VC
3. 55% or more but less than 70%	7.8%	M } Free C2 E	*VC

* VC = Variable Charge.

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
21.07 D. II. a)—continued			
4. 70% or more	7.8%	M } C2 } Free E }	*VC
b) 1.5% or more	7.8%	M } C2 } Free E }	*VC
E. Cheese fondues	7.8%	M } C2 } Free E }	*VC with a maximum of (21UA)† per 100kg — 7.8%
F. Other :			
I. Containing no milkfats or containing less than 1.5% by weight of such fats :			
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no starch or containing less than 5% by weight of starch :			
aa) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)	12%	M } C2 } Free	—
bb) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	12%	M } C2 } Free	—
cc) Other :			
11. Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs	12%	M } C2 } Free	—
22. Other	12%	M } C2 } Free E†§	—
2. Containing by weight of starch :			
aa) 5% or more but less than 32%	7.8%	M } C2 } Free E }	*VC
bb) 32% or more but less than 45%	7.8%	M } C2 } Free E }	*VC
cc) 45% or more	7.8%	M } C2 } Free E }	*VC
b) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no starch or containing less than 5% by weight of starch	7.8%	M } C2 } Free E }	*VC
2. Containing by weight of starch :			
aa) 5% or more but less than 32%	7.8%	M } C2 } Free E }	*VC
bb) 32% or more but less than 45%	7.8%	M } C2 } Free E }	*VC
cc) 5% or more	7.8%	M } C2 } Free E }	*VC
c) Containing 15% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no starch or containing less than 5% by weight of starch	7.8%	M } C2 } Free E }	*VC

* VC = Variable Charge.

† "E" rate (3.6%) for hydrolysates of proteins; autolysates of yeast.

‡ See page iii.

§ "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
21.07 F. I. c)--continued			
2. Containing by weight of starch :			
aa) 5% or more but less than 32%	7.8%	M } C2 } Free	*VC
bb) 32% or more but less than 45%	7.8%	M } C2 } Free	*VC
cc) 45% or more	7.8%	M } C2 } Free	*VC
d) Containing 30% or more but less than 50% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no starch or containing less than 5% by weight of starch	7.8%	M } C2 } Free	*VC
2. Containing by weight of starch :			
aa) 5% or more but less than 32%	7.8%	M } C2 } Free	*VC
bb) 32% or more	7.8%	M } C2 } Free	*VC
e) Containing 50% or more but less than 85% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no starch or containing less than 5% by weight of starch	7.8%	M } C2 } Free	*VC
2. Other	7.8%	M } C2 } Free	*VC
f) Containing 85% or more by weight of sucrose (including invert sugar expressed as sucrose)	7.8%	M } C2 } Free	*VC
II. Containing 1.5% or more but less than 6% by weight of milkfats :			
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no starch or containing less than 5% by weight of starch	7.8%	M } C2 } Free	*VC
2. Containing by weight of starch :			
aa) 5% or more but less than 32%	7.8%	M } C2 } Free	*VC
bb) 32% or more but less than 45%	7.8%	M } C2 } Free	*VC
cc) 45% or more	7.8%	M } C2 } Free	*VC
b) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no starch or containing less than 5% by weight of starch	7.8%	M } C2 } Free	*VC
2. Containing by weight of starch :			
aa) 5% or more but less than 32%	7.8%	M } C2 } Free	*VC
bb) 32% or more	7.8%	M } C2 } Free	*VC

*VC = Variable Charge.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
21.07 F.—continued			
IV. Containing 12% or more but less than 18% by weight of milkfats :			
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no starch or containing less than 5% by weight of starch	7·8%	M C2 E } Free	*VC
2. Other	7·8%	M C2 E } Free	*VC
b) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no starch or containing less than 5% by weight of starch	7·8%	M C2 E } Free	*VC
2. Other	7·8%	M C2 E } Free	*VC
c) Containing 15% or more by weight of sucrose (including invert sugar expressed as sucrose)	7·8%	M C2 E } Free	*VC
V. Containing 18% or more but less than 26% by weight of milkfats :			
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no starch or containing less than 5% by weight of starch	7·8%	M C2 E } Free	*VC
2. Other	7·8%	M C2 E } Free	*VC
b) Containing 5% or more by weight of sucrose (including invert sugar expressed as sucrose)	7·8%	M C2 E } Free	*VC
VI. Containing 26% or more but less than 45% by weight of milkfats :			
a) Containing no sucrose, or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no starch or containing less than 5% by weight of starch	7·8%	M C2 E†† } Free	*VC
2. Other	7·8%	M C2 E†† } Free	*VC
b) Containing 5% or more but less than 25% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no starch or containing less than 5% by weight of starch	7·8%	M C2 E†† } Free	*VC
2. Other	7·8%	M C2 E†† } Free	*VC
c) Containing 25% or more by weight of sucrose (including invert sugar expressed as sucrose)	7·8%	M C2 E†† } Free	*VC

* VC = Variable Charge.

† "E" rate (3·6%) for goods of this subheading not in immediate packings of 1kg or less.

‡ "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
21.07 F.—continued			
VII. Containing 45% or more but less than 65% by weight of milkfats :			
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no starch or containing less than 5% by weight of starch	7.8%	M } C2 } Free E†† }	*VC
2. Other	7.8%	M } C2 } Free E†† }	*VC
b) Containing 5% or more by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no starch or containing less than 5% by weight of starch	7.8%	M } C2 } Free E†† }	*VC
2. Other	7.8%	M } C2 } Free E†† }	*VC
VIII. Containing 65% or more but less than 85% by weight of milkfats :			
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	7.8%	M } C2 } Free E†† }	*VC
b) Other	7.8%	M } C2 } Free E†† }	*VC
IX. Containing 85% or more by weight of milkfats	7.8%	M } C2 } Free E†† }	*VC

*VC = Variable Charge.

† "E" rate (3.6%) for goods of this subheading not in immediate packings of 1 kg or less.

‡ "E" rate (nil) for Denmark.

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) and 22.05 C. IV. a).
4. Subheading 22.05 C. shall be taken to include :
 - (a) 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 ;
 - (b) Liqueur wine ('vin de liqueur'), 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] but 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° [21° proof] :
 - by freezing or
 - by the addition during or after fermentation of wine or
 - 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° [21° proof].
5. For the purposes of subheadings 22.05 C. III. a) and 22.05 C. IV. a), the expression "registered designation of origin" applies only to the following wines : port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel. Entry under these subheadings is also subject to the production of a certificate of origin recognised by the competent authorities.†
6. 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.
7. 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.
8. 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.

† The Insular Customs Authorities are the competent authorities for the Channel Islands.

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	2.4%	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	†† 9%	M } Free C2 }	—
B. Other, containing by weight of milkfats:			
I. Less than 0.2%	4.8%	M } Free C2 } E }	**VC
II. 0.2% or more but less than 2%	4.8%	M } Free C2 } E }	**VC
III. 2% or more	4.8%	M } Free C2 } E }	**VC
22.03 BEER MADE FROM MALT	† 14.4%	M } Free † C2 } E 6% †¶	—
22.04 GRAPE MUST, IN FERMENTATION OR WITH FERMENTATION ARRESTED OTHERWISE THAN BY THE ADDITION OF ALCOHOL	24%	M } Free C2 }	*
22.05 WINE OF FRESH GRAPES: GRAPE MUST WITH FERMENTATION ARRESTED BY THE ADDITION OF ALCOHOL:			
	per gallon	per gallon	
A. Sparkling wine	1.0910UA §†	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	1.0910UA §†	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	0.3273UA §†	M } Free † C2 }	*
b) More than 2 litres	0.2454UA §†	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	0.3818UA §†	M } Free † C2 }	*
b) More than 2 litres	0.3000UA §†	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.

¶ "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
22.05 C.—continued	per gallon	per gallon	
III. Of an actual alcoholic strength exceeding 15° [26·2° proof] but not exceeding 18° [31·5° proof] :			
a) With a registered designation of origin, in containers holding :			
1. 2 litres or less	0·3682UA \$†	M } Free ‡	—
2. More than 2 litres :			
aa) Port, Madeira, sherry and Setubal muscatel	0·3000UA \$†	M } Free ‡	—
bb) Other	0·3273UA \$†	M } Free ‡	—
b) Other, in containers holding :			
1. 2 litres or less	0·4636UA \$†	M } Free ‡	*
2. More than 2 litres	0·3818UA \$†	M } Free ‡	*
IV. Of an actual alcoholic strength exceeding 18° [31·5° proof] but not exceeding 22° [38·4° proof] :			
a) With a registered designation of origin, in containers holding :			
1. 2 litres or less	0·3954UA \$†	M } Free ‡	—
2. More than 2 litres :			
aa) Port, Madeira, sherry and Setubal muscatel	0·3273UA \$†	M } Free ‡	—
bb) Other	0·3545UA \$†	M } Free ‡	—
b) Other	0·5182UA \$†	M } Free ‡	*
V. Of an actual alcoholic strength exceeding 22° [38·4° proof], in containers holding :			
a) 2 litres or less	0·2727UA \$ + 0·0248UA \$ per deg. proof ‡	M } Free ‡	*
b) More than 2 litres	0·0248UA \$ per deg. proof ‡	M } Free ‡	*
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	0·4636UA \$†	M } Free ‡	—
II. More than 2 litres	0·3818UA \$†	M } Free ‡	—
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	0·5182UA \$†	M } Free ‡	—
II. More than 2 litres	0·4364UA \$†	M } Free ‡	—
C. Of an actual alcoholic strength exceeding 22° [38·4° proof], in containers holding :			
I. 2 litres or less	0·2727UA \$ + 0·0248UA \$ per deg. proof ‡	M } Free ‡	—
II. More than 2 litres	0·0248UA \$ per deg. proof ‡	M } Free ‡	—

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

‡ See notes at end of chapter.

§ See page iii.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
22.07 OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY AND MEAD) :			
A. Piquette	0.2454UA \$ per gallon or 0.0249UA \$ per deg. proof **†	M } Free † C2 }	*
B. Other :			
I. Sparkling :			
a) Wine	0.8182UA \$ per gallon †	M } Free † C2 }	—
b) Other	0.8182UA \$ per gallon †	M } Free † C2 }	—
II. Still, in containers holding :			
a) 2 litres or less :			
1. Beer	11.7831UA \$ for every 36 gallons †	M } Free † C2 }	—
2. Other	0.3273UA \$ per gallon †	M } Free † C2 }	—
b) More than 2 litres :			
1. Beer	8.8373UA \$ for every 36 gallons †	M } Free † C2 }	—
2. Other	0.2454UA \$ per 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	0.4364UA \$ per liquid gallon †	M } Free † C2 }	—
B. Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° proof or higher	0.8182UA \$ 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	2.4888UA \$ per proof gallon †- 0.2727UA \$ per liquid gallon †	M } Free † C2 }	*
II. More than 2 litres	2.4888UA \$ 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 85° 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	16.2% or 2.4888UA \$ 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	1-5555UA \$ per proof gallon + 0-1363UA \$ per liquid gallon ‡	M } Free ‡ C2 }	—
b) More than 2 litres	1-5555UA \$ per proof gallon ‡	M } Free ‡ C2 }	—
II. Gin, in containers holding :			
a) 2 litres or less	1-5555UA \$ per proof gallon + 0-1363UA \$ per liquid gallon ‡	M } Free ‡ C2 }	—
b) More than 2 litres	1-5555UA \$ per proof gallon ‡	M } Free ‡ C2 }	—
III. Whisky :			
* a) Bourbon whiskey, in containers holding :			
1. 2 litres or less	1-0888UA \$* per proof gallon + 0-1363UA \$ per liquid gallon ‡	**†	—
2. More than 2 litres	1-0888UA \$ per proof gallon ‡	**†	—
b) Other, in containers holding :			
1. 2 litres or less	1-2444UA \$ per proof gallon + 0-1363UA \$ per liquid gallon ‡	M } Free ‡ C2 }	—
2. More than 2 litres	1-2444UA \$ 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	2-0221UA \$ per proof gallon + 0-1363UA \$ per liquid gallon ‡	M } Free ‡ C2 }	—
b) More than 2 litres	2-0221UA \$ per proof gallon ‡	M } Free ‡ C2 }	—
V. Other, in containers holding :			
a) 2 litres or less	2-4888UA \$ per proof gallon + 0-2727UA \$ per liquid gallon ‡	M } Free ‡ C2 } †† E 1-5555UA \$ per proof gallon + 0-1636UA \$ per liquid gallon ‡	—
b) More than 2 litres	2-4888UA \$ per proof gallon ‡	M } Free ‡ C2 } †† E 1-5555UA \$ per proof gallon ‡	—

‡ See note at end of chapter.

** Full rate applies.

†† These "E" rates apply only to spirits containing eggs or egg yolk 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).

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

§ See 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	9.2% + 0.2182UA § per gallon	M 9.2% C1 0.2182UA § per gallon C2 Free **E 0.2182UA § per gallon	*
II. More than 2 litres	9.2% + 0.1636UA § per gallon	M 9.2% C1 0.1636UA § per gallon C2 Free **E 0.1636UA § per gallon	*
B. Other, in containers holding :			
I. 2 litres or less :			
a) Vinegar	9.2% + 0.2182UA § per gallon	M 9.2% C1 0.2182UA § per gallon C2 Free **E 0.2182UA § per gallon	—
b) Other	0.2182UA § per gallon	M } Free C2 }	—
II. More than 2 litres :			
a) Vinegar	9.2% + 0.1636UA § per gallon	M 9.2% C1 0.1636UA § per gallon C2 Free **E 0.1636UA § per gallon	—
b) Other	0.1636UA § per gallon	M } Free C2 }	—

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

§ See page iii.

† In addition to any duty chargeable under this Order on the goods covered by headings Nos. 22.03 and 22.07, liability exists under separate legislation for the payment of an impot at the following rates (as at 1st January, 1974) :—

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

Beer, per bulk gallon

Guernsey	Alderney	Sark
£0.2000	£0.2000	£0.1350

‡ In addition to any duty chargeable under this Order on the goods covered by headings Nos. 22.05, 22.06, 22.07, 22.08, 22.09 and 23.05, liability exists under separate legislation for the payment of an impot at the following rates, (as at 1st January, 1974) :—

Sparkling wines

Other wines :

Light wines of a strength not exceeding 26.4° proof

Other still wines

Spirits of all kinds (including Liqueurs, Essences, etc.) :

Not exceeding 90 degrees proof

Exceeding 90 degrees, in the extra proportion

Spirituos cordials not exceeding 45 degrees proof

Cider and Perry

Methylated Spirits

Per gallon		
Guernsey	Alderney	Sark
£1.5000	£1.5000	£1.0000
£0.6000	£0.6000	£0.4000
£0.9500	£0.9500	£0.6400
£5.4000	£3.9250	£3.3250
£4.0200	£2.9250	£2.4750
£0.0500	£0.0500	£0.0500

£0.0200 for each 5 gallons
or part of 5 gallons

Chapter 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES;
PREPARED ANIMAL FODDER

ADDITIONAL NOTES

1. For the purposes of subheadings 23.05 A. and 23.06 A.1., the following expressions shall have the meanings hereby assigned to them:
- “total alcohol content”: the sum of the actual and potential alcohol contents;
- “actual alcohol content”: the number of litres of alcohol contained in 100kg of the product;
- “potential alcohol content”: the number of litres of alcohol capable of being produced by total fermentation of the sugars contained in 100kg of the product.
2. For the purposes of subheading 23.07B., the expression “milk products” means the products falling within headings Nos. 04.01, 04.02, 04.03 and 04.04 and within subheadings 17.02A. and 17.05A.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
23.01 FLOURS AND MEALS, OF MEAT, OFFALS, FISH, CRUSTACEANS OR MOLLUSCS, UNFIT FOR HUMAN CONSUMPTION; GREAVES:			
A. Flours and meals of meat and offals; greaves	Free	Free	—
B. Flours and meals of fish, crustaceans or molluscs	* 1-2%	M C2 } Free	—
23.02 BRAN, SHARPS AND OTHER RESIDUES DERIVED FROM THE SIFTING, MILLING OR WORKING OF CEREALS OR OF LEGUMINOUS VEGETABLES:			
A. Of cereals:			
I. Of maize or rice:			
a) With a starch content not exceeding 35% by weight	Free	Free	L
b) Other:			
† 1. With a starch content exceeding 35% but not exceeding 45% by weight, and having undergone a denaturing process	Free	Free	L
2. Other	Free	Free	L
II. Of other cereals:			
a) Of which the starch content does not exceed 28% by weight, and of which the percentage which passes through a sieve with an aperture of 0.2mm does not exceed 10% by weight or of which the sieved product has an ash content, calculated on the dry product, of 1.5% or more by weight	Free	Free	L
b) Other	Free	Free	L
B. Of leguminous vegetables	4-8%	M C2 } Free	—
23.03 BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE; BREWING AND DISTILLING DREGS AND WASTE; RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES:			
A. Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product:			
I. Exceeding 40% by weight	Free	Free	L
II. Not exceeding 40% by weight	Free	Free	—
B. Other:			
I. Beet-pulp, bagasse and other waste of sugar manufacture	Free	Free	—
II. Other	Free	Free	—
23.04 OIL-CAKE AND OTHER RESIDUES (EXCEPT DREGS) RESULTING FROM THE EXTRACTION OF VEGETABLE OILS:			
A. Oil-cake and other residues resulting from the extraction of olive oil	Free	Free	L
B. Other	Free	Free	—

* “E” rate (nil) for Portugal.

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
23.05 WINE LEES ; ARGOL :			
A. Wine lees :			
I. Having a total alcohol content not exceeding 10 litres of pure alcohol per 100kg, and a dry matter content not less than 25% by weight	Free †	Free †	*
II. Other	2.4888UA \$ 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	2.4888UA \$ per proof gallon †	M } Free C2 }	*
II. Other	Free	Free	—
B. Other	1.2%	M } Free C2 }	—
23.07 SWEETENED FORAGE ; OTHER PREPARATIONS OF A KIND USED IN ANIMAL FEEDING :			
A. Fish or marine mammal solubles	** 3.6%	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	9%	M } Free C2 }	—

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

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

‡ See note on 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	8.4%†	M } Free† C2 }
b) Other	0.1224UA* per lb†	M } Free† C2 }
II. Other :		
a) Of a value not more than 466UA* per 100kg	9%†	M } Free† C2 }
b) Other	0.1905UA* per lb†	M } Free† C2 }
B. Other :		
I. Of a value less than 121.8UA * per 100kg	0.0762UA * per lb. †	M } Free † C2 }
II. Of a value of 121.8UA * or more per 100kg but less than 143.4UA * per 100kg	13.8% †	M } Free † C2 }
III. Of a value of 143.4UA * or more per 100kg	0.0898UA * per lb. †	M } Free † C2 }
24.02 MANUFACTURED TOBACCO ; TOBACCO EXTRACTS AND ESSENCES :		
A. Cigarettes	54% †	M } Free † C2 }
B. Cigars	31.2% †	M } Free † C2 }
C. Smoking tobacco	70.2% †	M } Free † C2 }
D. Chewing tobacco and snuff	39% †	M } Free † C2 }
E. Other, including agglomerated tobacco in the form of sheets or strip	15.6% †	M } Free † C2 }

* See page iii.

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

‡ In addition to any duty chargeable under this Order on the goods covered by headings Nos. 24.01 and 24.02, liability exists under separate legislation for the payment of an impot at the following rates (as at 1st January, 1974) :—

	Per lb.		
	Guernsey	Alderney	Sark
Unmanufactured Leaf Tobacco, without stalk	£1.0800	£0.8000	£0.6250
Unmanufactured Leaf Tobacco, with stalk	£1.0500	£0.7750	£0.6250
Cigarettes and Cigars	£1.2500	£0.9250	£0.7750
Manufactured Tobacco and Snuff	£1.1200	£0.8250	£0.6750

Section V MINERAL PRODUCTS

Chapter 25

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
25.01 COMMON SALT (INCLUDING ROCK SALT, SEA SALT AND TABLE SALT) ; PURE SODIUM CHLORIDE ; SALT LIQUORS ; SEA WATER :		
A. Common salt (including rock salt, sea salt and table salt) and pure sodium chloride, whether or not in aqueous solution :		
† I. For chemical transformation (separation of Na from Cl) for the manufacture of other products :		
a) Fishery salt, being salt in coarse crystals of a kind used for curing fish	0.60UA* per tonne	M } Free C2 } E }
b) Other	2% + 0.60UA* per tonne	M } 2% C1 } 0.60UA* per C2 } Free E }
II. Other :		
† a) Denatured or for industrial uses (including refining) other than the preservation or preparation of foodstuffs for human consumption :		
1. Fishery salt, being salt in coarse crystals of a kind used for curing fish	1.50UA* per tonne	M } Free C2 } E }
2. Other	2% + 1.50UA* per tonne	M } 2% C1 } 1.50UA* per C2 } Free E }
b) Other :		
1. Fishery salt, being salt in coarse crystals of a kind used for curing fish	4.80UA* per tonne	M } Free C2 } E }
2. Other	2% + 4.80UA* per tonne	M } 2% C1 } 4.80UA* per C2 } Free E }
B. Salt liquors ; sea water	Free	Free
25.02 UNROASTED IRON PYRITES	Free	Free

* See page iii.

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

Tariff Heading	Rate of Duty		
	Full	Preferential	
25.03 SULPHUR OF ALL KINDS, OTHER THAN SUB-LIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR :			
A. Crude	Free	Free	
B. Other	2.4%	M C2 E } Free	
25.04 NATURAL GRAPHITE	Free	Free	
25.05 NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS FALLING WITHIN HEADING No. 26.01	Free	Free	
25.06 QUARTZ (OTHER THAN NATURAL SANDS) ; QUARTZITE, INCLUDING QUARTZITE NOT FURTHER WORKED THAN ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING	Free	Free	
25.07 CLAY (FOR EXAMPLE, KAOLIN AND BENTON-ITE), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED, BUT NOT IN-CLUDING EXPANDED CLAYS FALLING WITHIN HEADING No. 68.07 ; MULLITE ; CHAMOTTE AND DINAS EARTHS	Free	Free	
25.08 CHALK :			
A. Whiting	4%	C1 C2 E } Free	
B. Other	Free	Free	
25.09 EARTH COLOURS, WHETHER OR NOT CAL-CINED OR MIXED TOGETHER ; NATURAL MICACEOUS IRON OXIDES :			
A. Earth colours :			
I. Not calcined or mixed	0.6%	M C2 E } Free	
II. Other	2.1%	M C2 E } Free	
B. Natural micaceous iron oxides	1.2%	M C2 E } Free	
25.10 NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES, APATITE AND PHOSPHATIC CHALK	Free	Free	
25.11 NATURAL BARIUM SULPHATE (BARYTES) ; NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE :			
A. Barium sulphate	Free	Free	
B. Barium carbonate, whether or not calcined	0.6%	M C2 E } Free	
25.12 SILICEOUS FOSSIL MEALS AND SIMILAR SILI-CEOUS EARTHS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE), WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS	Free	Free	

Tariff Heading	Rate of Duty	
	Full	Preferential
25.13 PUMICE STONE ; EMERY ; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED:*		
A. Crude or in irregularly-shaped pieces	Free	Free
B. Other	0.6%	M } Free C2 } E }
25.14 SLATE, INCLUDING SLATE NOT FURTHER WORKED THAN ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING	Free	Free
25.15 MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL AND BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE AND ALABASTER, INCLUDING SUCH STONE NOT FURTHER WORKED THAN ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING :		
A. Crude ; roughly split or roughly squared ; not further worked than squared by sawing or splitting, of a thickness exceeding 25cm	Free	Free
B. Not further worked than squared by sawing or splitting, of a thickness not exceeding 25cm :		
I. Alabaster	Free	Free
II. Other	3.6%	M } Free C2 } E }
25.16 GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL AND BUILDING STONE, INCLUDING SUCH STONE NOT FURTHER WORKED THAN ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING:		
A. Crude ; roughly split or roughly squared ; not further worked than squared by sawing or splitting, of a thickness exceeding 25cm :		
I. Granite, sawn :		
a) Sawn on three or more sides	10%	CI } Free C2 } E }
b) Other	4%	CI } Free C2 } E }
II. Other	2%	CI } Free C2 } E }
B. Not further worked than squared by sawing or splitting, of a thickness not exceeding 25cm :		
I. Granite, porphyry, syenite, lava, basalt, gneiss, trachyte and other similar hard rocks ; sandstone :		
a) Granite sawn :		
I. Sawn on three or more sides :		
aa) Pieces of a volume not exceeding 500cm ³	2.1%	M } Free C2 } E }
bb) Other	12.1%	M } 10% CI } 2.1% C2 } Free E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
25.16 B. I. a)—continued		
2. Other	6.1%	M 4% C1 2.1% C2 } Free E }
b) Other	4.1%	M 2% C1 2.1% C2 } Free E }
II. Other monumental and building stone :		
a) Calcareous stone of an apparent specific gravity of less than 2.5	3.8%	M 2% C1 1.8% C2 } Free E }
b) Other	2%	C1 } Free C2 } E }
25.17 PEBBLES AND CRUSHED OR BROKEN STONE (WHETHER OR NOT HEAT-TREATED), GRAVEL, MACADAM AND TARRED MACADAM, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST; FLINT AND SHINGLE, WHETHER OR NOT HEAT-TREATED; GRANULES AND CHIPPINGS (WHETHER OR NOT HEAT-TREATED) AND POWDER OF STONES FALLING WITHIN HEADING No. 25.15 or 25.16 :		
A. Flint, not crushed, ground or powdered; chippings of calcareous stones falling within heading No. 25.15 or 25.16 and chippings of serpentine	Free	Free
B. Other	2%	C1 } Free C2 } E }
25.18 DOLOMITE, WHETHER OR NOT CALCINED, INCLUDING DOLOMITE NOT FURTHER WORKED THAN ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING; AGGLOMERATED DOLOMITE (INCLUDING TARRED DOLOMITE) :		
A. Crude dolomite	Free	Free
B. Calcined dolomite	1.2%	M } Free C2 } E }
C. Agglomerated dolomite	1.5%	M } Free C2 } E }
25.19 NATURAL MAGNESIUM CARBONATE (MAGNESITE), WHETHER OR NOT CALCINED, OTHER THAN MAGNESIUM OXIDE	Free	Free
25.20 GYPSUM; ANHYDRITE; CALCINED GYPSUM, AND PLASTERS WITH A BASIS OF CALCIUM SULPHATE, WHETHER OR NOT COLOURED, BUT NOT INCLUDING PLASTERS SPECIALLY PREPARED FOR USE IN DENTISTRY	Free	Free
25.21 LIMESTONE FLUX AND CALCAREOUS STONE, COMMONLY USED FOR THE MANUFACTURE OF LIME OR CEMENT	Free	Free
25.22 QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE	2.1%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
25.23 PORTLAND CEMENT, CEMENT FONDU, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKER: A. Calcareous cement, not containing added colouring matter B. Other	2.4% 4.4%	M } C2 } Free E } M } 2% C1 } 2.4% C2 } Free E }
25.24 ASBESTOS	Free	Free
25.25 MEERSCHAUM (WHETHER OR NOT IN POLISHED PIECES) AND AMBER; AGGLOMERATED MEERSCHAUM AND AGGLOMERATED AMBER, IN PLATES, RODS, STICKS OR SIMILAR FORMS, NOT WORKED AFTER MOULDING; JET	Free	Free
25.26 MICA, INCLUDING SPLITTINGS; MICA WASTE	Free	Free
25.27 NATURAL STEATITE, INCLUDING NATURAL STEATITE NOT FURTHER WORKED THAN ROUGHLY SPLIT, ROUGHLY SQUARED OR SQUARED BY SAWING; TALC: A. Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing B. Natural steatite, crushed or powdered: I. Talc in immediate packings of a net capacity of 1 kg or less II. Other	Free 2.4% 0.6%	Free M } C2 } Free E } M } C2 } Free E }
25.28 NATURAL CRYOLITE AND NATURAL CHIOLITE	Free	Free
25.29 NATURAL ARSENIC SULPHIDES	Free	Free
25.30 CRUDE NATURAL BORATES AND CONCENTRATES THEREOF (CALCINED OR NOT), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; CRUDE NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H₃BO₃, CALCULATED ON THE DRY WEIGHT	Free	Free
25.31 FELSPAR, LEUCITE, NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR: A. Fluorspar B. Other	1.5% Free	M } C2 } Free E } Free
25.32 STRONTIANITE (WHETHER OR NOT CALCINED), OTHER THAN STRONTIUM OXIDE; MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED; BROKEN POTTERY	Free	Free

Chapter 26

METALLIC ORES, SLAG AND ASH

NOTES

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

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

Chapter 27

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

NOTES

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

ADDITIONAL NOTES *

1. For the purposes of heading No. 27.10 :

- A. "Light oils" (subheading 27.10 A.) means oils and preparations of which 90% or more by volume (including losses) distils at 210°C (ASTM D86 method) ;
- B. "Special spirits" (subheading 27.10 A. III. a)) means light oils as defined in paragraph A above, with a difference of not more than 60°C between the temperatures at which 5% and 90% (including losses) distil by volume ;
- C. "White spirit" (subheading 27.10 A. III. a) I.) means special spirits as defined in paragraph B above, with a flash-point higher than 21°C by the Abel-Pensky method † ;
- D. "Medium oils" (subheading 27.10 B.) means oils and preparations of which less than 90% by volume (including losses) distils at 210°C and 65% or more by volume (including losses) distils at 250°C (ASTM D86 method) ;
- E. "Kerosene" (subheading 27.10 B. III a)) means medium oils as defined in paragraph D above with a flash-point higher than 21°C by the Abel-Pensky method † ;
- F. "Heavy oils" (subheading 27.10 C.) means oils and preparations of which less than 65% by volume (including losses) distils at 250°C by the ASTM D86 method or of which the distillation percentage at 250°C cannot be determined by that method ;
- G. "Gas oils" (subheading 27.10 C. I.) means heavy oils as defined in paragraph F above of which 85% or more by volume (including losses) distils at 350°C (ASTM D86 method) ;
- H. "Fuel oils" (subheadings 27.10 C. II.) means heavy oils as defined in paragraph F above (other than gas oils as defined in paragraph G above) which, for a corresponding diluted colour C, have a viscosity V :

—not exceeding that shown in line I of the following table when the sulphated residue content is less than 1% by the ASTM D874 method and the saponification index is less than 4 by the ASTM D939 method ;

—not less than 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.

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 25 kg/cm², or 2.45 bars, by the ASTM D 1267 method.
3. For the purposes of heading No. 27.12, the expression "crude petroleum jelly" (subheading 27.12 A.) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method.
4. For the purposes of subheading 27.13 B. I., the term "crude" shall be taken to apply to products :
 - (a) with an oil content of 3.5 or higher by the ASTM D 721 method, if their viscosity at 100°C is lower than 9 centistokes by the ASTM D 445 method ; or
 - (b) of a natural colour higher than 3 by the ASTM D 1500 method, if their viscosity at 100°C is 9 centistokes or higher by the ASTM D 445 method.

Diluted colour C/Viscosity V concordance table.

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

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

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

5. For the purposes of headings Nos. 27.10, 27.11 and 27.12 and subheading 27.13 B., the term "specific process" shall be taken to apply to the following operations :

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

and on the net weight of the products obtained. This rule shall not apply to those products so obtained which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or chemical transformation by a process not being a specific process ;

- (o) (in respect of products of subheading 27.10 C. III. only) treatment by means of a high-frequency electrical brush-discharge.

Should any preparatory treatment prior to the above-mentioned treatments be necessary by reason of technical requirements, the customs exemption shall apply only to the quantities of the products intended for and actually subjected to such above-mentioned treatments ; any waste products arising during preparatory treatment shall also be exempt from customs duty.

6. The quantities of products which may be obtained during chemical transformation, or during preparatory treatment which may be necessary by reason of technical requirements, and which fall within headings or subheadings Nos. 27.07 B. I., 27.10, 27.11, 27.12, 27.13 B., 27.14 C., 29.01 A. I., 29.01 B. II. a) and 29.01 D. I. a) shall be dutiable at the same rates as those provided for in respect of products "for other purposes", according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to such products falling within headings or subheadings Nos. 27.10, 27.11, 27.12 and 27.13 B. which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or further chemical transformation.

7. Subheading 27.10 C. III. c) covers only oils to be mixed by the importer with other oils, with the products of heading No. 38.14 or with thickeners in order to produce oils, greases or lubricating preparations, in enterprises which, because of the plant with which they are equipped, cannot claim exemption from customs duty under the terms of Additional Notes 5. and 6. above relating to heading No. 27.10, and which process such oils for resale in plants equipped with all the following :

- at least two storage tanks for the basic oils in bulk ;
- at least one mixing tank with power-driven mixing equipment, with or without heating equipment, and with provision for the incorporation of additives ; and
- packaging equipment.

These last three requirements concerning plant equipment are also applicable when the mixing is carried out in rented plants or by a sub-contractor.

SPECIAL NOTE APPLYING TO SUBHEADINGS ONLY.

Throughout this Schedule :

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

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

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

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

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

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

Tariff Heading	Rate of Duty	
	Full	Preferential
27.03 PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED :		
A. Peat	3.2%	C1 } Free C2 } E }
B. Agglomerated peat	4.1%	M } 3.2% C1 } 0.9% 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	0.9%	M } Free C2 } E }
II. Other (ECSC)	Free	Free
B. Of lignite (ECSC)	Free	Free
C. Other	0.9%	M } Free C2 } E }
27.05 RETORT CARBON	0.9%	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	2.4% *	M } Free * C2 } E }
II. Other	0.6% *	M } Free * C2 } E }
B. Benzole, toluole, xylole, solvent naphtha (heavy benzole) ; similar products as defined in Note 2 to this Chapter, of which more than 65% by volume distils at temperatures of up to 250°C (including mixtures of petroleum spirit and benzole) ; sulphurated crude light oil toppings :		
I. For use as power or heating fuels	3% *	M } Free * C2 } E }
† II. For other purposes	Free *	Free *
C. Basic products	1.8%	M } Free C2 } E }
D. Phenols, cresols and xylenols	1.5%	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	2.1% *	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

Tariff Heading	Rate of Duty	
	Full	Preferential
27.08 PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARs	Free	Free
27.09 PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE	Free *	Free *
27.10 PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING NOT LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS :		
A. Light oils :		
† I. For undergoing a specific process	Free *	Free *
†† II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 A.I.	Free *	Free *
III. For other purposes :		
a) Special spirits :		
1. White spirit	3.6% *	M } C2 } Free * E }
2. Other	3.6% *	M } C2 } Free * E }
b) Other	3.6% *	M } C2 } Free * E }
B. Medium oils :		
† I. For undergoing a specific process	Free *	Free *
†† II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 B.I.	Free *	Free *
III. For other purposes :		
a) Kerosene	3.6% *	M } C2 } Free E }
b) Other	3.6% *	M } C2 } Free * E }
C. Heavy oils :		
I. Gas oils :		
† a) For undergoing a specific process	Free *	Free *
†† b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C.I.a)	Free *	Free *
c) For other purposes	2.1% *	M } C2 } Free * E }
II. Fuel oils :		
† a) For undergoing a specific process	Free *	Free *
†† b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C.II.a)	Free *	Free *
c) For other purposes	2.1% *	M } C2 } Free * E }

* See notes at end of chapter.

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

Tariff Heading	Rate of Duty	
	Full	Preferential
27.10 C.—continued		
III. Lubricating oils ; other oils:		
† a) For undergoing a specific process	Free *	Free *
†† b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C.III.a)	Free *	Free *
† c) To be mixed in accordance with the terms of Additional Note 7 to this Chapter	2.4% *	M } Free * C2 E }
d) For other purposes	3.6% *	M } Free * C2 E }
27.11 PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS :		
A. Propane of a purity not less than 99% :		
I. For use as power or heating fuel	10.5%	M } Free C2 E }
†† II. For other purposes	Free	Free
B. Other :		
I. Commercial propane and commercial butane :		
† a) For undergoing a specific process	Free	Free
†† b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.11 B.I.a)	Free	Free
c) For other purposes	0.9%	M } Free C2 E }
II. Other :		
a) In gaseous form	Free	Free
b) Other	Free	Free
27.12 PETROLEUM JELLY :		
A. Crude :		
† I. For undergoing a specific process	Free	Free
†† II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.12 A.I.	Free	Free
III. For other purposes	1.2%	M } Free C2 E }
B. Other	4.2%	M } Free C2 E }
27.13 PARAFFIN WAX, MICRO-CRYSTALLINE WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX AND OTHER MINERAL WAXES, WHETHER OR NOT COLOURED :		
A. Ozokerite, lignite wax or peat wax :		
I. Crude	0.9%	M } Free C2 E }
II. Other	3%	M } Free C2 E }

* See note at end of chapter.

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

†† See additional Note 6.

Tariff Heading	Rate of Duty	
	Full	Preferential
27.13—continued		
B. Other :		
I. Crude :		
† a) For undergoing a specific process	Free	Free
† b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.13 B.1.a)	Free	Free
c) For other purposes	1.2%	M C2 E } Free
II. Other	3.6%	M C2 E } Free
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	1.2%	M C2 E } Free
27.15 BITUMEN AND ASPHALT, NATURAL ; BITUMINOUS SHALE, ASPHALTIC ROCK AND TAR SANDS	Free	Free
27.16 BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT-BACKS) :		
A. Bituminous mastics	1.8%	M C2 E } Free
B. Other	0.6% *	M C2 E } Free *
27.17 ELECTRIC CURRENT	Free	Free

* In addition to the duty chargeable under this Order on the goods covered by headings Nos. 27.06, 27.07, 27.09, 27.10 and 27.16, liability exists under separate legislation for the payment of a duty at the following rates (as at 1st January, 1974) :—

Paraffin		£0.02 for each five gallons or part of five gallons
Lubricating oils		£0.02 for each five gallons or part of five gallons
Fuel oil—		
(a) as regards consignments of less than twenty tons		£0.02 for each five gallons or part of five gallons
(b) as regards consignments of twenty tons or more		£0.01 for each ten gallons or part of ten gallons
Motor spirit		£0.075 per gallon

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

† See Additional Note 6.

Section VI

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

NOTES

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

Chapter 28

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

NOTES

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

ADDITIONAL NOTE

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

Tariff Heading	Rate of Duty	
	Full	Preferential
I. CHEMICAL ELEMENTS		
28.01 HALOGENS (FLUORINE, CHLORINE, BROMINE AND IODINE) :		
A. Fluorine	4.3%	M } Free C2 E }
B. Chlorine	6.7%	M } Free C2 E }
C. Bromine	7.2%	M } Free C2 E }
D. Iodine :		
I. Crude	Free	Free
II. Other	7.2%	M } Free C2 E }
28.02 SULPHUR, SUBLIMED OR PRECIPITATED ; COLLOIDAL SULPHUR	3.8%	M } Free C2 E }
28.03 CARBON (INCLUDING CARBON BLACK)	1.9%	M } Free C2 E }
28.04 HYDROGEN, RARE GASES AND OTHER NON-METALS :		
A. Hydrogen	2.8%	M } Free C2 E }
B. Rare gases	4.3%	M } Free C2 E }
C. Other non-metals :		
I. Oxygen	4.3%	M } Free C2 E }
II. Selenium	Free	Free
III. Tellurium and arsenic	1.4%	M } Free C2 E }
IV. Phosphorus	5.7%	M } Free C2 E }
V. Other	3.8%	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	3.3%	M } Free C2 E }
II. Potassium	4.3%	M } Free C2 E }
III. Lithium	3.3%	M } Free C2 E }
IV. Caesium and rubidium	2.4%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
28.05—continued		
B. Alkaline-earth metals	5.2%	M } Free C2 } E }
C. Rare earth metals, yttrium and scandium and intermixtures or interalloys thereof :		
I. Intermixtures or interalloys	8.6%	M } Free C2 } E }
II. Other	1.9%	M } Free C2 } 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*	4.03UA* per flask	M } Free C2 } E }
II. Other	Free	Free
II. INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS		
28.06 HYDROCHLORIC ACID AND CHLOROSULPHURIC ACID	5.7%	M } Free C2 } E }
28.07 SULPHUR DIOXIDE	7.2%	M } Free C2 } E }
28.08 SULPHURIC ACID ; OLEUM	1.9%	M } Free C2 } E }
28.09 NITRIC ACID ; SULPHONITRIC ACIDS	5.7%	M } Free C2 } E }
28.10 PHOSPHORUS PENTOXIDE AND PHOSPHORIC ACIDS (META-, ORTHO- AND PYRO-)	7.9%	M } Free C2 } E }
28.11 ARSENIC TRIOXIDE, ARSENIC PENTOXIDE AND ACIDS OF ARSENIC :		
A. Arsenic trioxide	3.8%	M } Free C2 } E }
B. Arsenic pentoxide and acids of arsenic	5.2%	M } Free C2 } E }
28.12 BORIC OXIDE AND BORIC ACID	2.8%	M } Free C2 } E }
28.13 OTHER INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS (EXCLUDING WATER) :		
A. Hydrofluoric acid	4.8%	M } Free C2 } E }
B. Sulphuric anhydride	3.8%	M } Free C2 } E }
C. Nitrogen oxides	4.3%	M } Free C2 } E }
D. Carbon dioxide	5.7%	M } Free C2 } E }
E. Silicon dioxide	3.8%	M } Free C2 } E }
F. Other	4.8%	M } Free C2 } E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
28.57 HYDRIDES, NITRIDES AND AZIDES, SILICIDES AND BORIDES :		
A. Hydrides	3.8%	M } Free C2 } E }
B. Nitrides	3.8%	M } Free C2 } E }
C. Azides	6.2%	M } Free C2 } E }
D. Silicides	5.2%	M } Free C2 } E }
E. Borides	4.8%	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	1.9%	M } Free C2 } E }
B. Other	5.7%	M } Free C2 } E }

Chapter 29

ORGANIC CHEMICALS

NOTES

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings Nos. 29.38 to 29.42 inclusive, or the sugar ethers and sugar esters, and their salts, of heading No. 29.43, or the products of heading No. 29.44, whether or not chemically defined;
 - (d) Products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) Products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odouriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use;
 - (h) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.
2. This Chapter does not cover:
 - (a) Goods falling within heading No. 15.04 or glycerol (heading No. 15.11);
 - (b) Ethyl alcohol (heading No. 22.08 or 22.09);
 - (c) Methane and propane (heading No. 27.11);
 - (d) The compounds of carbon mentioned in Note 2 of Chapter 28;
 - (e) Urea (heading No. 31.02 or 31.05 as the case may be);
 - (f) Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes or other colouring matter put up in forms or packings of a kind sold by retail (heading No. 32.09);
 - (g) Metaldehyde, hexamethylenetetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 300cm³ (heading No. 36.08);
 - (h) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; or
 - (i) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in the latest of those headings.
4. Unless otherwise stipulated in the subheadings of headings Nos. 29.03 to 29.05, 29.07 to 29.10, 29.12 to 29.21, inclusive, and 29.22 and 29.23, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives is to be taken to include a reference to any combinations of these derivatives (for example, sulphohalogenated, nitrohalogenated, nitrosulphonated and nitrosulphohalogenated derivatives).
 Nitro and nitroso groups are not to be taken as nitrogen-functions for the purpose of heading No. 29.30.
5.
 - (a) The esters of acid-function organic compounds falling within sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading placed last in the sub-Chapters.
 - (b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified with the corresponding acid-function compounds.
 - (c) The salts of the esters referred to in paragraph (a) or (b) above with inorganic bases are to be classified with the corresponding esters.
 - (d) The salts of other acid- or phenol-function organic compounds falling within sub-Chapters I to VII with inorganic bases are to be classified with the corresponding acid- or phenol-function organic compounds.
 - (e) Halides of carboxylic acids are to be classified with the corresponding acids.
6. The compounds of headings Nos. 29.31 to 29.34 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.
 Heading No. 29.31 (organo-sulphur compounds) and heading No. 29.34 (other organo-inorganic compounds) are to be taken not to include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur and of halogens which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
7. Heading No. 29.35 (heterocyclic compounds) is to be taken not to include internal ethers, internal hemiacetals, methylene ethers of orthodihydric phenols, epoxides with three or four member rings, cyclic acetals, cyclic polymers of aldehydes, of thioaldehydes or of aldimines, anhydrides of polybasic acids, cyclic esters of polyhydric alcohols with polybasic acids, cyclic ureides and cyclic thioureides, imides of polybasic acids, hexamethylenetetramine and trimethylenetrinitramine.

ADDITIONAL NOTE

Within any one heading, derivatives of a chemical compound (or a group of chemical compounds) falling within a subheading are to be classified, unless otherwise stipulated, within that subheading, provided that, in the same series of subheadings, there exists no final subheading "other" (with no additional text). If such a subheading exists, the derivatives in question shall be classified under that final subheading "other".

SPECIAL NOTES APPLYING TO SUBHEADINGS ONLY

1. Where any esters, salts or halides mentioned in Note 5 above fall within a heading of this Chapter divided into subheadings, they shall be classified in the final subheading unless mentioned in any other subheading.
2. Throughout the Schedule where there is any reference to an organic compound which has a normal isomer, that reference shall be taken to include only the normal isomer, unless the contrary intention appears.

Tariff Heading	Rate of Duty	
	Full	Preferential
I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.01 HYDROCARBONS :		
A. Acyclic :		
I. For use as power or heating fuels	10.5%	M } Free C2 } E }
* II. For other purposes	Free	Free
B. Cyclanes and cyclenes :		
I. Azulenes	7.6%	M } Free C2 } E }
II. Other :		
a) For use as power or heating fuels	10.5%	M } Free C2 } E }
* b) For other purposes	Free	Free
C. Cycloterpenes :		
I. Pinenes, camphene and dipentene	5.7%	M } Free C2 } E }
II. Other	6.7%	M } Free C2 } E }
D. Aromatic :		
I. Benzene, toluene and xylenes :		
a) For use as power or heating fuels	9.6%	M } Free C2 } E }
* b) For other purposes	Free	Free
II. Styrene and ethylbenzene	3.8%	M } Free C2 } E }
III. isoPropylbenzene (cumene)	4.8%	M } Free C2 } E }
IV. Naphthalene and anthracene	Free	Free
V. Biphenyl and terphenyls	7.2%	M } Free C2 } E }
VI. Other	6.2%	M } Free C2 } E }
29.02 HALOGENATED DERIVATIVES OF HYDROCARBONS :		
A. Halogenated derivatives of acyclic hydrocarbons :		
I. Fluorides and polyfluorides	8.6%	M } Free C2 } E }
II. Chlorides and polychlorides :		
a) Saturated :		
1. Chloromethane and chloroethane	8.6%	M } Free C2 } E }
2. Other	7.6%	M } Free C2 } E }
b) Unsaturated	9.1%	M } Free C2 } E }

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
29.02 A.—continued			
III. Bromides and polybromides	11%	M } C2 } Free E }	
IV. Iodides and polyiodides	10.5%	M } C2 } Free E }	
V. Mixed derivatives	8.1%	M } C2 } Free E }	
B. Halogenated derivatives of cyclanes, cyclenes and cycloterpenes	8.1%	M } C2 } Free E }	
C. Halogenated derivatives of aromatic hydrocarbons	8.6%	M } C2 } Free E }	
29.03 SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS :			
A. Sulphonated derivatives	7.6%	M } C2 } Free E }	
B. Nitrated and nitrosated derivatives :			
I. Trinitrotoluenes and dinitronaphthalenes	4.8%	M } C2 } Free E }	
II. Other	7.6%	M } C2 } Free E }	
C. Mixed derivatives :			
I. Sulphohalogenated derivatives	6.7%	M } C2 } Free E }	
II. Other	7.6%	M } C2 } Free E }	
II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.04 ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :			
A. Saturated monohydric alcohols :			
I. Methanol (Methyl alcohol)	8.6%	M } C2 } Free E }	—
II. Propyl and isoPropyl alcohols	7.2%	M } C2 } Free E }	—
III. Butyl alcohols :			
a) tertButyl alcohol	3.8%	M } C2 } Free E }	—
b) Other butyl alcohols	6.7%	M } C2 } Free E }	—
IV. Pentyl alcohols (amyl alcohols)	9.6%	M } C2 } Free E }	—
V. Other	9.4%	M } C2 } Free E }	—
B. Unsaturated monohydric alcohols :			
I. Allyl alcohol	6.7%	M } C2 } Free E }	—
II. Other	7.2%	M } C2 } Free E }	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
29.04—continued			
C. Polyhydric alcohols :			
I. Diols, triols and tetraols	9.8%	M } C2 } Free E }	—
II. Mannitol	7.2%	M } C2 } Free †E } 4.8%	VC *
III. Sorbitol :			
a) In aqueous solution :			
1. Containing 2% or less by weight of mannitol, calculated on the sorbitol content	7.2%	M } C2 } Free †E } 3.6%	VC *
2. Other	5.4%	M } C2 } Free †E } 3.6%	VC *
b) Other :			
1. Containing 2% or less by weight of mannitol, calculated on the sorbitol content	7.2%	M } C2 } Free †E } 3.6%	VC *
2. Other	5.4%	M } C2 } Free †E } 3.6%	VC *
IV. Other polyhydric alcohols	6.7%	M } C2 } Free E }	—
V. Halogenated, sulphonated, nitrated or nitrosated derivatives of polyhydric alcohols	8.6%	M } C2 } Free E }	—
29.05 CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :			
A. Cyclanic, cyclenic and cycloterpenic :			
I. Cyclohexanol, methyl- and dimethylcyclohexanols	9.6%	M } C2 } Free E }	
II. Menthol	5.2%	M } C2 } Free E }	
III. Sterols and inositols	6.7%	M } C2 } Free E }	
IV. Other	7.6%	M } C2 } Free E }	
B. Aromatic :			
I. Cinnamyl alcohol	6.2%	M } C2 } Free E }	
II. Other	8.1%	M } C2 } Free E }	
III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.06 PHENOLS AND PHENOL-ALCOHOLS :			
A. Monophenols :			
I. Phenol and its salts	1.9%	M } C2 } Free E }	
II. Cresols, xylenols, and their salts	1.4%	M } C2 } Free E }	
III. Naphthols and their salts	8.6%	M } C2 } Free E }	
IV. Other	8.1%	M } C2 } Free E }	

* VC = variable charge.

Tariff Heading	Rate of Duty	
	Full	Preferential
29.06—continued		
B. Polyphenols :		
I. Resorcinol and its salts	8.1%	M } Free C2 E }
II. Hydroquinone (quinol)	8.6%	M } Free C2 E }
III. Dihydroxynaphthalenes and their salts	8.1%	M } Free C2 E }
IV. 2, 2-Di-(4-hydroxyphenyl) propane	5.7%	M } Free C2 E }
V. Other	7.2%	M } Free C2 E }
C. Phenol-alcohols	8.6%	M } Free C2 E }
29.07 HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS :		
A. Halogenated derivatives	7.2%	M } Free C2 E }
B. Sulphonated derivatives	8.6%	M } Free C2 E }
C. Nitrated and nitrosated derivatives :		
I. Trinitrophenol (picric acid) ; lead trinitroresorcinoxide trinitroxlenols and their salts	4.8%	M } Free C2 E }
II. Dinitrocresols ; trinitro-m-cresol	7.6%	M } Free C2 E }
III. Other	8.6%	M } Free C2 E }
D. Mixed derivatives	8.6%	M } Free C2 E }
IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, EPOXIDES WITH A THREE OR FOUR MEMBER RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.08 ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES AND ETHER PEROXIDES, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :		
A. Ethers :		
I. Acyclic :		
a) Diethyl ether and dichlorodiethyl ethers	10.5%	M } Free C2 E }
b) Other	8.1%	M } Free C2 E }
II. Cyclanic, cyclenic and cycloterpenic	8.1%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
29.08 A.—continued		
III. Aromatic :		
a) 4-tert Butyl-3-methoxy-1-methyl-2, 6-dinitrobenzene (musk ambrette)	6.2%	M } C2 } Free E }
b) Diphenyl ether	8.1%	M } C2 } Free E }
c) Other	7.6%	M } C2 } Free E }
B. Ether-alcohols :		
I. Acyclic	9.6%	M } C2 } Free E }
II. Cyclic	6.7%	M } C2 } Free E }
C. Ether-phenols and ether-alcohol-phenols :		
I. Guaiacol ; potassium guaiacolsulphonate	9.1%	M } C2 } Free E }
II. Other	7.2%	M } C2 } Free E }
D. Alcohol peroxides and ether peroxides	6.7%	M } C2 } Free E }
29.09 EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE OR FOUR MEMBER RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	9.4%	M } C2 } Free E }
29.10 ACETALS AND HEMIACETALS AND SINGLE OR COMPLEX OXYGEN-FUNCTION ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :		
A. Piperonyl butoxide	6.2%	M } C2 } Free E }
B. Other	8.6%	M } C2 } Free E† }
V. ALDEHYDE-FUNCTION COMPOUNDS		
29.11 ALDEHYDES, ALDEHYDE-ALCOHOLS, ALDEHYDE-ETHERS, ALDEHYDE-PHENOLS AND OTHER SINGLE OR COMPLEX OXYGEN-FUNCTION ALDEHYDES ; CYCLIC POLYMERS OF ALDEHYDES ; PARAFORMALDEHYDE :		
A. Acyclic aldehydes :		
I. Methanal (formaldehyde)	17.8%	M } 9.2% C1 } 8.6% C2 } Free E }
II. Ethanal (acetaldehyde)	11.5%	M } C2 } Free E }
III. Butanal (butyraldehyde)	9.1%	M } C2 } Free E }
IV. Other	7.6%	M } C2 } Free E }

† "E" rate of 4.8%, applicable to all EFTA countries but not to Denmark, for the following :—methylglucosides.

Tariff Heading	Rate of Duty	
	Full	Preferential
29.11—continued		
B. Cyclanic, cyclenic and cycloterpenic aldehydes	6.7%	M } Free C2 E }
C. Aromatic aldehydes :		
I. Cinnamaldehyde	8.6%	M } Free C2 E }
II. Other	7.6%	M } Free C2 E }
D. Aldehyde-alcohols	7.6%	M } Free C2 E }
E. Aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes :		
I. 4-Hydroxy-3-methoxybenzaldehyde (vanillin) and 3-ethoxy-4-hydroxybenzaldehyde (ethylvanillin)	9.6%	M } Free C2 E }
II. Other	7.2%	M } Free C2 E }
F. Cyclic polymers of aldehydes :		
I. Trioxan	8.6%	M } Free C2 E }
II. Other	8.1%	M } Free C2 E }
G. Paraformaldehyde	8.6%	M } Free C2 E }
29.12 HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS FALLING WITHIN HEADING No. 29.11	7.6%	M } Free C2 E }
VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS		
29.13 KETONES, KETONE-ALCOHOLS, KETONE-PHENOLS, KETONE-ALDEHYDES, QUINONES, QUINONE-ALCOHOLS, QUINONE-PHENOLS, QUINONE-ALDEHYDES AND OTHER SINGLE OR COMPLEX OXYGEN-FUNCTION KETONES AND QUINONES, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :		
A. Acyclic ketones :		
I. Monoketones	6.7%	M } Free C2 E }
II. Polyketones	5.7%	M } Free C2 E }
B. Cyclanic, cyclenic and cycloterpenic ketones :		
I. Camphor :		
a) Natural crude	5.2%	M } Free C2 E }
b) Other (natural refined and synthetic)	7.6%	M } Free C2 E }
II. Other	7.2%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
29.13—continued		
C. Aromatic ketones :		
I. Methyl naphthyl ketones (acetoneaphthones)	6.7%	M } Free C2 } E }
II. Benzylideneacetone	8.1%	M } Free C2 } E }
III. Other	8.6%	M } Free C2 } E }
D. Ketone-alcohols and ketone-aldehydes :		
I. Acyclic, cyclanic, cyclenic and cycloterpenic	6.7%	M } Free C2 } E }
II. Aromatic	8.6%	M } Free C2 } E }
E. Ketone-phenols and other single or complex oxygen-function ketones	8.6%	M } Free C2 } E }
F. Quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function quinones	8.1%	M } Free C2 } E }
G. Halogenated, sulphonated, nitrated or nitrosated derivatives :		
I. Musk ketone	6.7%	M } Free C2 } E }
II. Other	7.6%	M } Free C2 } E }
VII. CARBOXYLIC ACIDS, AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.14 MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :		
A. Saturated acyclic monocarboxylic acids :		
I. Formic acid and its salts and esters	9.1%	M } Free C2 } †E }
II. Acetic acid and its salts and esters :		
a) Acetic acid	10%	M } Free C2 } E }
b) Salts of acetic acid :		
1. Pyrolignites (for example, of calcium)	4.8%	M } Free C2 } E }
2. Sodium acetate	9.1%	M } Free C2 } E }
3. Cobalt acetate	6.7%	M } Free C2 } E }
4. Other	8.1%	M } Free C2 } E }

† "E" rate of 4.8%, applicable to all EFTA countries but not to Denmark, for the following :—Esters of mannitol and sorbitol.
1.1.75

Tariff Heading	Rate of Duty	
	Full	Preferential
29.14 A. II.—continued		
c) Esters of acetic acid :		
1. Ethyl, vinyl, propyl and isopropyl acetates	9.6%	M } C2 } Free E }
2. Methyl, butyl, isobutyl, pentyl(amy), isopentyl (isoamyl) and glycerol acetates	9.1%	M } C2 } Free E }
3. p-Tolyl, phenylpropyl, benzyl, rhodiny, santalyl and phenylethane-1,2-diol acetates	6.2%	M } C2 } Free E }
4. Other	8.1%	M } C2 } Free †E }
III. Acetic anhydride	9.6%	M } C2 } Free E }
IV. Halides of acetic acid	8.6%	M } C2 } Free E }
V. Bromoacetic acids and their salts and esters	11%	M } C2 } Free †E }
VI. Propionic acid and its salts and esters	5.2%	M } C2 } Free †E }
VII. Butyric acids and their salts and esters	7.2%	M } C2 } Free †E }
VIII. Valeric acid and its salts and esters	6.2%	M } C2 } Free †E }
IX. Palmitic acid and its salts and esters :		
a) Palmitic acid	5.2%	M } C2 } Free E }
b) Salts and esters of palmitic acid	7.6%	M } C2 } Free †E }
X. Stearic acid and its salts and esters :		
a) Stearic acid	5.7%	M } C2 } Free E }
b) Salts and esters of stearic acid :		
1. Zinc and magnesium stearates	6.2%	M } C2 } Free E }
2. Other	7.2%	M } C2 } Free †E }
XI. Other	7.6%	M } C2 } Free †E }
B. Unsaturated acyclic monocarboxylic acids :		
I. Methacrylic acid and its salts and esters	8.1%	M } C2 } Free †E }
II. Undecenoic acid and its salts and esters :		
a) Undecenoic acids	6.2%	M } C2 } Free E }
b) Salts and esters of undecenoic acids	7.6%	M } C2 } Free †E }

† "E" rate of 4.8%, applicable to all EFTA countries but not to Denmark, for the following :—Esters of mannitol and sorbitol.

Tariff Heading	Rate of Duty	
	Full	Preferential
29.14 B.—continued		
III. Oleic acid and its salts and esters :		
a) Oleic acid	5.7%	M } Free C2 } E }
b) Salts and esters of oleic acid	7.6%	M } Free C2 } †E }
IV. Other :		
a) Sorbic acid and acrylic acid	5.7%	M } Free C2 } E }
b) Other	7.2%	M } Free C2 } †E }
C. Cyclanic, cyclenic and cycloterpenic monocarboxylic acids	8.1%	M } Free C2 } E }
D. Aromatic monocarboxylic acids :		
I. Benzoic acid and its salts and esters	8.1%	M } Free C2 } E }
II. Benzoyl chloride	8.6%	M } Free C2 } E }
III. Phenylacetic acid and its salts and esters	9.1%	M } Free C2 } E }
IV. Other	7.6%	M } Free C2 } E }
29.15 POLYCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :		
A. Acyclic polycarboxylic acids :		
I. Oxalic acid and its salts and esters	9.1%	M } Free C2 } E }
II. Malonic and adipic acids and their salts and esters	8.1%	M } Free C2 } E }
III. Maleic anhydride	7.2%	M } Free C2 } E }
IV. Azelaic and sebacic acids and their salts and esters :		
a) Azelaic and sebacic acids	5.7%	M } Free C2 } E }
b) Salts and esters of azelaic and sebacic acids	7.6%	M } Free C2 } E }
V. Other	6.2%	M } Free C2 } E }
B. Cyclanic, cyclenic and cycloterpenic polycarboxylic acids	6.7%	M } Free C2 } E }
C. Aromatic polycarboxylic acids :		
I. Phthalic anhydride	8.6%	M } Free C2 } E }
II. Terephthalic acid and its salts and esters	6.7%	M } Free C2 } E }
III. Other	8.6%	M } Free C2 } E }

† "E" rate of 4.8%, applicable to all EFTA countries but not to Denmark, for the following :—Esters of mannitol and sorbitol.
1.1.75

Tariff Heading	Rate of Duty	
	Full	Preferential
29.16 CARBOXYLIC ACIDS WITH ALCOHOL, PHENOL, ALDEHYDE OR KETONE FUNCTION AND OTHER SINGLE OR COMPLEX OXYGEN-FUNCTION CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :		
A. Carboxylic acids with alcohol function :		
I. Lactic acid and its salts and esters	8.1%	M } Free C2 E }
II. Malic acid and its salts and esters	7.2%	M } Free C2 E }
III. Tartaric acid and its salts and esters :		
a) Crude calcium tartrate	4.3%	M } Free C2 E }
b) Other	8.6%	M } Free C2 E }
IV. Citric acid and its salts and esters :		
a) Citric acid	9.1%	M } Free C2 E }
b) Crude calcium citrate	3.3%	M } Free C2 E }
c) Other	9.6%	M } Free C2 E }
V. Gluconic acid and its salts and esters	11%	M } Free C2 E }
VI. Phenylglycolic acid (mandelic acid) and its salts and esters	9.6%	M } Free C2 E }
VII. Cholic and deoxycholic acids and their salts and esters	6.2%	M } Free C2 E }
VIII. Other :		
a) Acyclic	7.2%	M } Free C2 E }
b) Cyclic	8.6%	M } Free C2 E }
B. Carboxylic acids with phenol function :		
I. Salicylic and acetylsalicylic acids and their salts and esters :		
a) Salicylic acid	10%	M } Free C2 E }
b) Salts of salicylic acid	9.1%	M } Free C2 E }
c) Esters of salicylic acid :		
1. Methyl salicylate and phenyl salicylate (salol)	10.5%	M } Free C2 E }
2. Other	8.6%	M } Free C2 E }
d) Acetylsalicylic acid and its salts and esters	10%	M } Free C2 E }
II. Sulphosalicylic acids and their salts and esters	8.6%	M } Free C2 E }

† "E" rate of 4.8%, applicable to all EFTA countries but not to Denmark, for the following :—Glyceric, glycolic, saccharonic, isosaccharonic and heptasaccharonic acids and their salts and esters.

Tariff Heading	Rate of Duty	
	Full	Preferential
29.16 B.—continued		
III. 4-Hydroxybenzoic acid and its salts and esters	7.6%	M } C2 } Free E }
IV. Gallic acid (3, 4, 5-trihydroxybenzoic acid) and its salts and esters :		
a) Gallic acid (3, 4, 5-trihydroxybenzoic acid)	6.7%	M } C2 } Free E }
b) Salts and esters of gallic acid (3, 4, 5-trihydroxybenzoic acid)	8.1%	M } C2 } Free E }
V. Hydroxynaphthoic acids and their salts and esters	8.6%	M } C2 } Free E }
VI. Other	8.1%	M } C2 } Free E }
C. Carboxylic acids with aldehyde or ketone function :		
I. Dehydrocholic acid (3, 7, 12-trioxo-5-beta-cholanic acid) and its salts	6.2%	M } C2 } Free E }
II. Ethyl acetoacetate and its salts	9.6%	M } C2 } Free E }
III. Other	8.1%	M } C2 } Free E }
D. Other single or complex oxygen-function carboxylic acids	8.1%	M } C2 } Free E }
VIII. INORGANIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.17 SULPHURIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	8.6%	M } C2 } Free E }
29.18 NITROUS AND NITRIC ESTERS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :		
A. Ethane-1,2-diol dinitrate (ethylene glycol dinitrate), mannitol hexanitrate, glycerol trinitrate and pentaerythritol tetranitrate (penthrite)	7.2%	M } C2 } Free E }
B. 3-Oxapentane-1,5-diol dinitrate (digol dinitrate)	7.2%	M } C2 } Free E }
C. Other	8.1%	M } C2 } Free E }
29.19 PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES :		
A. Inositol hexaphosphoric acid (phytic acid), inositol hexaphosphates (phytates) and lactophosphates	7.2%	M } C2 } Free E }
B. Tributyl phosphates, triphenyl phosphate, tritoly phosphates, trixylyl phosphates and trichloroethyl phosphates	6.7%	M } C2 } Free E }
C. Other	8.1%	M } C2 } Free E }
29.20 CARBONIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	8.6%	M } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
29.21 OTHER ESTERS OF MINERAL ACIDS (EXCLUDING HALIDES) AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	8.1%	M C2 E } Free
IX. NITROGEN-FUNCTION COMPOUNDS		
29.22 AMINE-FUNCTION COMPOUNDS :		
A. Acyclic monoamines :		
I. Methylamine and di- and trimethylamine, and their salts	7.6%	M C2 E } Free
II. Diethylamine and its salts	5.2%	M C2 E } Free
III. Other	6.7%	M C2 E } Free
B. Acyclic polyamines :		
I. Hexamethylenediamine and its salts	7.6%	M C2 E } Free
II. Other	5.7%	M C2 E } Free
C. Cyclanic, cyclenic and cycloterpenic mono- and polyamines :		
I. Cyclohexylamine and dimethylcyclohexylamine, and their salts	6.2%	M C2 E } Free
II. Other	7.6%	M C2 E } Free
D. Aromatic monoamines :		
I. Aniline and its halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	7.6%	M C2 E } Free
II. N-Methyl-N,2,4,6-tetranitroaniline (tetryl)	3.8%	M C2 E } Free
III. Toluidines and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	7.6%	M C2 E } Free
IV. Xylidines and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	7.2%	M C2 E } Free
V. Diphenylamine and its halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts :		
a) 2,2',4,4',6,6'-Hexanitrodiphenylamine (hexyl)	3.8%	M C2 E } Free
b) Other	7.6%	M C2 E } Free
VI. 1-Naphthylamine and 2-naphthylamine and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts :		
a) 2-Naphthylamine and its salts	6.7%	M C2 E } Free
b) Other	7.6%	M C2 E } Free
VII. Other	7.6%	M C2 E } Free
E. Aromatic polyamines :		
I. Phenylenediamines and diaminotoluenes, and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	6.7%	M C2 E } Free
II. Other	7.6%	M C2 E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
29.23 SINGLE OR COMPLEX OXYGEN-FUNCTION AMINO-COMPOUNDS :		
A. Amino-alcohols and their ethers and esters :		
I. Ethanolamine and its salts	6.7%	M } Free C2 } E }
II. Other	7.6%	M } Free C2 } E }
B. Amino-naphthols and other amino-phenols ; amino-arylethers ; amino-arylesters :		
I. Anisidines, dianisidines, phenetidedines and their salts	8.6%	M } Free C2 } E }
II. Other	7.6%	M } Free C2 } E }
C. Amino-aldehydes ; amino-ketones ; amino-quinones	7.6%	M } Free C2 } E }
D. Amino-acids :		
I. Lysine and its esters, and their salts	6.2%	M } Free C2 } E }
II. Sarcosine and its salts	7.2%	M } Free C2 } E }
III. Glutamic acid and its salts	11.4%	M } Free C2 } E }
IV. Glycine	6.7%	M } Free C2 } E }
V. Other	8.1%	M } Free C2 } E }
E. Amino-alcohol-phenols ; amino-acid-phenols ; other single or complex oxygen-function amino-compounds	8.1%	M } Free C2 } E }
29.24 QUATERNARY AMMONIUM SALTS AND HYDROXIDES ; LECITHINS AND OTHER PHOSPHOAMINOLIPINS :		
A. Lecithins and other phosphoaminolipins	5.2%	M } Free C2 } E }
B. Other	8.1%	M } Free C2 } E }
29.25 CARBOXYAMIDE - FUNCTION COMPOUNDS ; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID :		
A. Acyclic amides :		
I. Asparagine and its salts :		
a) Asparagine	6.7%	M } Free C2 } E }
b) Asparagine salts	8.1%	M } Free C2 } E }
II. Other	8.6%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
29.25—continued		
B. Cyclic amides :		
I. Ureines :		
a) 4-Ethoxyphenylurea (dulcin)	5.7%	M C2 E } Free
b) Other	7.2%	M C2 E } Free
II. Ureides :		
a) 5-Ethyl-5-phenylbarbituric acid (phenobarbital) and its salts	10.5%	M C2 E } Free
b) 5,5-Diethylbarbituric acid (barbital) and its salts	9.1%	M C2 E } Free
c) Other	8.1%	M C2 E } Free
III. Other cyclic amides :		
a) Diethylaminoacet-2',6'-xylylide (lidocaine)	7.2%	M C2 E } Free
b) Other	8.1%	M C2 E } Free
29.26 CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING ORTHO-BENZOIC SULPHIMIDE AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS (INCLUDING HEXAMETHYLENE-TETRAMINE AND TRIMETHYLENETRINITRAMINE) :		
A. Imides :		
I. orthoBenzoic sulphimide (saccharin) and its salts	7.2%	M C2 E } Free
II. Other	8.1%	M C2 E } Free
B. Imines :		
I. Aldimines	8.6%	M C2 E } Free
II. Other imines :		
a) Hexamethylenetetramine	8.6%	M C2 E } Free
b) Trimethylenetrinitramine (hexogen)	5.2%	M C2 E } Free
c) Other	8.1%	M C2 E } Free
29.27 NITRILE-FUNCTION COMPOUNDS	9.1%	M C2 E } Free
29.28 DIAZO-, AZO- AND AZOXY-COMPOUNDS	7.6%	M C2 E } Free
29.29 ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	8.1%	M C2 E } Free
29.30 COMPOUNDS WITH OTHER NITROGEN-FUNCTIONS	8.1%	M C2 E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
X. ORGANO-INORGANIC COMPOUNDS AND HETEROCYCLIC COMPOUNDS		
29.31 ORGANO-SULPHUR COMPOUNDS :		
A. Xanthates	6.7%	M } C2 } Free E }
B. Other	8.6%	M } C2 } Free E }
29.32 ORGANO-ARSENIC COMPOUNDS	8.1%	M } C2 } Free E }
29.33 ORGANO-MERCURY COMPOUNDS	8.1%	M } C2 } Free E }
29.34 OTHER ORGANO-INORGANIC COMPOUNDS :		
A. Tetraethyl-lead	9.6%	M } C2 } Free E }
B. Other	8.6%	M } C2 } Free E }
29.35 HETEROCYCLIC COMPOUNDS; NUCLEIC ACIDS:		
A. Furfuraldehyde (furfural, furfurol) and benzofuran (coumarone)	6.7%	M } C2 } Free E }
B. Furfuryl and tetrahydrofurfuryl alcohols	8.1%	M } C2 } Free E }
C. Thiophen	6.7%	M } C2 } Free E }
D. Pyridine and its salts	4.8%	M } C2 } Free E }
E. Indole and betamethylindole (skatole) and their salts	5.7%	M } C2 } Free E }
F. Esters of pyridine-beta-carboxylic (nicotinic) acid ; diethylamide of nicotinic acid (nikethamide) and its salts	6.7%	M } C2 } Free E }
G. Quinoline and its salts	8.1%	M } C2 } Free E }
H. 2,3-Dimethyl-1-phenyl-5-pyrazolone (phenazone) and 4-dimethylamino-2,3-dimethyl-1-phenyl-5-pyrazolone (amidopyrin), and their derivatives :		
I. 2,3-Dimethyl-1-phenyl-4-isopropyl-5-pyrazolone (propyphenazone)	6.2%	M } C2 } Free E }
II. Other	10.5%	M } C2 } Free E }
IJ. Nucleic acids and their salts	8.6%	M } C2 } Free E }
K. 3-Picoline	5.7%	M } C2 } Free E }
L. Di(benzothiazol-2-yl) disulphide ; mercaptobenzimidazole ; mercaptobenzothiazole and its salts	8.6%	M } C2 } Free E }
M. Santonin	4.8%	M } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
29.35—continued		
N. Coumarin, methylcoumarin and ethylcoumarin	8.6%	M } C2 } Free E }
O. Phenolphthalein	8.6%	M } C2 } Free E }
P. 1-Methyl-4-(N-phenyl-2-thenylamino)piperidine (thenalidine) and its tartrates and maleates; 10-[2-(1-Methyl-2-piperidyl)ethyl]-2-methylthiophenothiazine (chloridazine) and its salts; 4-(3-Hydroxyphenyl)-1-methyl-4-propionylpiperidine hydrochloride (ketobemidone hydrochloride); 2-(1-Naphthylmethyl)-2-imidazoline hydrochloride (naphazoline hydrochloride) and 2-(1-naphthylmethyl)-2-imidazoline nitrate (naphazoline nitrate); 2-[N-(3-Hydroxyphenyl)-p-toluidinomethyl]-2-imidazoline (phenolamine); 4-Butyl-1,2-diphenylpyrazolidine-3,5-dione (phenylbutazone); 5-(3-Dimethylaminopropyl)-10,11-dihydrodibenz[b,f]azepine hydrochloride (imipramine hydrochloride); O,O-Diethyl O-6-methyl-2-isopropylpyrimidin-4-yl phosphorothioate (diazinon); 2-Chloro-4,6-di(ethylamino)-1,3,5-triazine (simazine); 2-Chloro-4-ethylamino-6-isopropylamino-1,3,5-triazine (atrazine); (+)-3-Methoxy-N-methylmorphinan (dextromethorphan) and its salts; 6-Allyl-5,7-dihydrobenz[c,e]azepine (azapetine) and its salts; 7-Chloro-2-methylamino-5-phenylbenzo-3H-1,4-diazepine 4-oxide (chlordiazepoxide) and its salts; N-isoNicotinoyl-N'-isopropylhydrazine (iproniazid); 1,2,3,4-Tetrahydro-2-methyl-9-phenyl-2-azafluorene (phenindamine) and its salts; 3-Dimethylcarbamoyloxy-1-methylpyridinium bromide (pyridostigmine bromide); 2-Chloro-10-(3-dimethylaminopropylidene)-9-thiaanthracene (chlorprothixene); 2-Benzyl-2-imidazoline hydrochloride (tolazoline hydrochloride); 2-Chloro-4,6-di(isopropylamino)-1,3,5-triazine (propazine); 2-Ethylthio-10-[3-(4-methylpiperazin-1-yl)propyl]phenothiazine (thiethylperazine); Halogenated quinoline derivatives; Quinoline-carboxylic acid derivatives	5%	M } C2 } Free E }
Q. Other	6.2%	M } C2 } Free E }
29.36 SULPHONAMIDES	6.7%	M } C2 } Free E }
29.37 SULTONES AND SULTAMS	8.1%	M } C2 } Free E }
XI. PROVITAMINS, VITAMINS, HORMONES AND ENZYMES, NATURAL OR REPRODUCED BY SYNTHESIS		
29.38 PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT:		
A. Provitamins, unmixed, whether or not in aqueous solution	4.2%	M } C2 } Free E }
B. Vitamins, unmixed, whether or not in aqueous solutions:		
I. Vitamins A	2.7%	M } C2 } Free E }
II. Vitamins B ¹ , B ² , B ⁶ , B ¹² and H	3.4%	M } C2 } Free E }
III. Vitamin B ⁹	8.6%	M } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
29.38 B.—continued		
IV. Vitamin C	5.7%	M } Free C2 } E }
V. Other vitamins	5.4%	M } Free C2 } E }
C. Natural concentrates of vitamins :		
I. Natural concentrates of vitamins A + D	3.3%	M } Free C2 } E }
II. Other	6.7%	M } Free C2 } E }
D. Intermixtures, whether or not in any solvent ; non-aqueous solutions of provitamins or vitamins	7%	M } Free C2 } E }
29.39 HORMONES, NATURAL OR REPRODUCED BY SYNTHESIS ; DERIVATIVES THEREOF, USED PRIMARILY AS HORMONES ; OTHER STEROIDS USED PRIMARILY AS HORMONES :		
A. Adrenaline	8.1%	M } Free C2 } E }
B. Insulin	7.6%	M } Free C2 } E }
C. Pituitary (anterior) and similar hormones :		
I. Gonadotrophic hormones	5.2%	M } Free C2 } E }
II. Other	7.2%	M } Free C2 } E }
D. Adrenal (cortex) hormones :		
I. Cortisone and hydrocortisone, and their acetates ; prednisone and prednisolone	5.2%	M } Free C2 } E }
II. Other	6.7%	M } Free C2 } E }
E. Other hormones and other steroids	6.7%	M } Free C2 } E }
29.40 Enzymes	6.2%	M } Free C2 } E }
XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
29.41 GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES :		
A. Digitalis glycosides	5.7%	M } Free C2 } E }
B. Glycyrrhizic acid and glycyrrhizates	5.2%	M } Free C2 } E }
C. Rutin and its derivatives	8.6%	M } Free C2 } E }
D. Other	6.7%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
29.42 VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES :		
A. Of the opium group :		
I. Thebaine and its salts	6.2%	M } Free C2 } E }
II. Other	8.1%	M } Free C2 } E }
B. Of cinchona :		
I. Quinine and quinine sulphate	4.3%	M } Free C2 } E }
II. Other	5.7%	M } Free C2 } E }
C. Other alkaloids :		
I. Caffeine and its salts	6.2%	M } Free C2 } E }
II. Cocaine and its salts :		
a) Crude cocaine	Free	Free
b) Other	6.7%	M } Free C2 } E }
III. Emetine and its salts	4.8%	M } Free C2 } E }
IV. Ephedrine and their salts	7.6%	M } Free C2 } E }
V. Theobromine and its derivatives	4.8%	M } Free C2 } E }
VI. Theophylline and theophylline-diaminoethane (aminophyllin), and their salts	8.1%	M } Free C2 } E }
VII. Other	5%	M } Free C2 } E }
XIII. OTHER ORGANIC COMPOUNDS		
29.43 SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, GLUCOSE AND LACTOSE ; SUGAR ETHERS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADINGS Nos. 29.39, 29.41 AND 29.42 :		
A. Rhamnose, raffinose and mannose	9%	M } Free C2 } E }
B. Other	12%	M } Free C2 } †E 4.8%
29.44 ANTIBIOTICS :		
A. Penicillins	10%	M } Free C2 } E }
B. Chloramphenicol	6.2%	M } Free C2 } E }
C. Other antibiotics	4.8%	M } Free C2 } E }
29.45 OTHER ORGANIC COMPOUNDS	9.6%	M } Free C2 } E }

† "E" rate (nil) for Denmark.

Chapter 30

PHARMACEUTICAL PRODUCTS

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
30.01 ORGANO-THERAPEUTIC GLANDS OR OTHER ORGANS, DRIED, WHETHER OR NOT POWDERED ; ORGANO-THERAPEUTIC EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS ; OTHER ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED :		
A. Glands or other organs, dried :		
I. Powdered	4.8%	M } Free C2 } E }
II. Not powdered	3.8%	M } Free C2 } E }
B. Other	5.2%	M } Free C2 } E }
30.02 ANTISERA ; MICROBIAL VACCINES, TOXINS, MICROBIAL CULTURES (INCLUDING FERMENTS BUT EXCLUDING YEASTS) AND SIMILAR PRODUCTS :		
A. Antisera and vaccines	5.7%	M } Free C2 } E }
B. Microbial cultures	8.1%	M } Free C2 } E }
C. Other	6.7%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
30.03 MEDICAMENTS (INCLUDING VETERINARY MEDICAMENTS) :		
A. Not put up in forms or in packings of a kind sold by retail :		
I. Containing iodine or iodine compounds	12.1%	M } Free C2 E }
II. Other :		
a) Containing penicillin, streptomycin or their derivatives :		
1. Containing penicillin or its derivatives	7.9%	M } Free C2 E }
2. Other	6.7%	M } Free C2 E }
b) Other	4.6%	M } Free C2 E }
B. Put up in forms or in packings of a kind sold by retail :		
I. Containing iodine or iodine compounds	14.2%	M } Free C2 E }
II. Other :		
a) Containing penicillin, streptomycin or their derivatives	10.5%	M } Free C2 E }
b) Other	6.2%	M } Free C2 E }
30.04 WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE, DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN RETAIL PACKINGS FOR MEDICAL OR SURGICAL PURPOSES, OTHER THAN GOODS SPECIFIED IN NOTE 3 TO THIS CHAPTER :		
A. Wadding	6.7%	M } Free C2 E }
B. Other	13.1%	M } 6.4% C1 } 6.7% C2 } Free E }
30.05 OTHER PHARMACEUTICAL GOODS :		
A. First-aid boxes and kits	13.6%	M } 6.4% C1 } 7.2% C2 } Free E }
B. Other	7.2%	M } Free C2 E }

Chapter 31

FERTILISERS

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
31.01 GUANO AND OTHER NATURAL ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER, BUT NOT CHEMICALLY TREATED :		
A. Mixed fertilisers	£1.6000 per ton or 3.2% *	C1 C2 E } Free
B. Other	Free	Free
31.02 MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS :		
† A. Natural sodium nitrate	Free	Free
B. Urea containing more than 45% by weight of nitrogen on the dry anhydrous product	7.6%	M C2 E } Free

* Whichever is the less.

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

Tariff Heading	Rate of Duty	
	Full	Preferential
31.02—continued		
C. Other :		
I. Calcium cyanamide ; calcium nitrate	4.8%	M } Free C2 } E }
II. Ammonium nitrate	9.8%	M } 5% C1 } 4.8% C2 } Free E }
III. Urea, whether or not mixed with chalk, gypsum or other inorganic non-fertilising substances or in an aqueous or ammonia solution	4.8%	M } Free C2 } E }
IV. Other	£1.2800 per ton or 7.6%* + 4.8%	M } £1.2800 per ton or 7.6%* C1 } 4.8% C2 } Free E }
31.03 MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC :		
A. Mentioned in Note 2(A) to this Chapter :		
I. Superphosphates	2.8%	M } Free C2 } E }
II. Other	Free	Free
B. Mentioned in Note 2(B) or (C) to this Chapter :		
I. Mentioned in Note 2(B)	£1.2800 per ton or 2.6%* + 1.4%	M } £1.2800 per ton or 2.6%* C1 } 1.4% C2 } Free E }
II. Mentioned in Note 2(C)	1.4%	M } Free C2 } E }
31.04 MINERAL OR CHEMICAL FERTILISERS, POTASSIC :		
A. Mentioned in Note 3(A) to this Chapter		
	Free	Free
B. Mentioned in Note 3(B) to this Chapter		
	1.4%	M } Free C2 } E }
31.05 OTHER FERTILISERS ; GOODS OF THE PRESENT CHAPTER IN TABLETS, LOZENGES AND SIMILAR PREPARED FORMS OR IN PACKINGS OF A GROSS WEIGHT NOT EXCEEDING 10kg :		
A. Other fertilisers :		
I. Containing the three fertilising substances : nitrogen, phosphorus and potassium :		
a) Fertilisers consisting solely of two or more potassic fertilising salts	3.9%	M } Free C2 } E }
b) Other	£1.6000 per ton or 5%* + 3.9%	M } £1.6000 per ton or 5%* C1 } 3.9% C2 } Free E }
II. Containing the two fertilising substances : nitrogen and phosphorus :		
a) Ammonium phosphates :		
i. Diammonium orthophosphate (diammonium hydrogen orthophosphate) containing less than 6mg of arsenic per kg	£1.6000 per ton or 3.6%* + 3.9%	M } £1.6000 per ton or 3.6%* C1 } 3.9% C2 } Free E }

* Whichever is the less

Tariff Heading	Rate of Duty	
	Full	Preferential
31.05 A. II. a)—continued		
2. Other	£1·6000 per ton or 5%* + 3·9%	M £1·6000 per ton or 5%* C1 3·9% C2 } Free E }
b) Containing phosphates and nitrates	£1·6000 per ton or 5%* + 3·9%	M £1·6000 per ton or 5%* C1 3·9% C2 } Free E }
c) Other :		
1) With a nitrogen content exceeding 10% by weight	£1·6000 per ton or 5%* + 4·8%	M £1·6000 per ton or 5%* C1 4·8% C2 } Free E }
2) Other	£1·6000 per ton or 5%* + 2·8%	M £1·6000 per ton or 5%* C1 2·8% C2 } Free E }
III. Containing the two fertilising-substances : nitrogen and potassium :		
† a) Natural potassic sodium nitrate, consisting of a natural mixture of sodium nitrate and potassium nitrate (the proportion of the latter element may be as high as 44%), of a total nitrogen content not exceeding 16.3% by weight	Free	Free
b) Other :		
1) With a nitrogen content exceeding 10% by weight :		
aa) Fertilisers consisting solely of two or more potassic fertilising salts or of natural potassium nitrate and natural sodium nitrate	4·8%	M } Free C2 E }
bb) Other	£1·6000 per ton or 5%* + 4·8%	M £1·6000 per ton or 5%* C1 4·8% C2 } Free E }
2) Other :		
aa) Fertilisers consisting solely of two or more potassic fertilising salts or of natural potassium nitrate and natural sodium nitrate	2·8%	M } Free C2 E }
bb) Other	£1·6000 per ton or 5%* + 2·8%	M £1·6000 per ton or 5%* C1 2·8% C2 } Free E }
IV. Other :		
a) With a nitrogen content exceeding 10% by weight	£1·6000 per ton or 5%* + 4·8%	M £1·6000 per ton or 5%* C1 4·8% C2 } Free E }
b) Other :		
1) Fertilisers consisting solely of two or more potassic fertilising salts	1·9%	M } Free C2 E }
2) Other	£1·6000 per ton or 5%* + 1·9%	M £1·6000 per ton or 5%* C1 1·9% C2 } Free E }
B. Goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10kg	The "M" rate applicable to the products when not in tablets, lozenges and similar prepared forms or when in packings of a gross weight exceeding 10kg + 5·2%	M The "M" rate applicable to the products when not in tablets, lozenges and similar prepared forms or when in packings of a gross weight exceeding 10kg C1 5·2% C2 } Free E }

* Whichever is the less

Chapter 32

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
32.01 TANNING EXTRACTS OF VEGETABLE ORIGIN :		
A. Of wattle (mimosa)	1.8%	M } Free C2 } E }
B. Of quebracho	Free	Free
C. Of sumach, of vallonina, of oak or of chestnut	5.4%	M } Free C2 } E }
D. Other	4.8%	M } Free C2 } E }
32.02 TANNINS (TANNIC ACIDS), INCLUDING WATER-EXTRACTED GALL-NUT TANNIN, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	4.8%	M } Free C2 } E }
32.03 SYNTHETIC ORGANIC TANNING SUBSTANCES, AND INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING MATERIALS; ENZYMATIC PREPARATIONS FOR PRE-TANNING (FOR EXAMPLE, OF ENZYMATIC, PANCREATIC OR BACTERIAL ORIGIN)	4.8%	M } Free C2 } E }
32.04 COLOURING MATTER OF VEGETABLE ORIGIN (INCLUDING DYEWOOD EXTRACT AND OTHER VEGETABLE DYEING EXTRACTS, BUT EXCLUDING INDIGO) OR OF ANIMAL ORIGIN :		
A. Colouring matter of vegetable origin :		
I. Black cutch (acacia catechu)	Free	Free
II. Extracts of Persian berries and of madder; woad	2.8%	M } Free C2 } E }
III. Litmus	1.4%	M } Free C2 } E }
IV. Other	3.3%	M } Free C2 } E }
B. Colouring matter of animal origin	4.8%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
32.05 SYNTHETIC ORGANIC DYESTUFFS (INCLUDING PIGMENT DYESTUFFS); SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS LUMINO-PHORES; PRODUCTS OF THE KIND KNOWN AS OPTICAL BLEACHING AGENTS, SUBSTANTIVE TO THE FIBRE; NATURAL INDIGO:		
A. Synthetic organic dyestuffs	6%	M } C2 } Free E }
B. Preparations mentioned in Note 3 to this Chapter	8.4%	M } C2 } Free E }
C. Synthetic organic products of a kind used as luminophores	10%	M } C2 } Free E }
D. Products of the kind known as optical bleaching agents, substantive to the fibre	5.7%	M } C2 } Free E }
E. Natural indigo	5%	M } C2 } Free E }
32.06 COLOUR LAKES	8.4%	M } C2 } Free E }
32.07 OTHER COLOURING MATTER; INORGANIC PRODUCTS OF A KIND USED AS LUMINO-PHORES:		
A. Other colouring matter:		
I. Mineral blacks, not elsewhere specified or included	4.3%	M } C2 } Free E }
II. Soluble vandyke brown and similar products	4.3%	M } C2 } Free E }
III. Pigments with a basis of zinc sulphide (lithopone and the like)	5.7%	M } C2 } Free E }
IV. Pigments with a basis of titanium oxide	5.7%	M } C2 } Free E }
V. Pigments with a basis of lead, barium, zinc or strontium chromates:		
a) Molybdenum red	5.2%	M } C2 } Free E }
b) Other	8.1%	M } C2 } Free E }
VI. Other:		
a) Magnetite	Free	Free
b) Other	6.7%	M } C2 } Free E }
B. Preparations mentioned in Note 3 to this Chapter	7.6%	M } C2 } Free E }
C. Inorganic products of a kind used as luminophores	4.8%	M } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
32.08 PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, LIQUID LUSTRES AND SIMILAR PRODUCTS, OF THE KIND USED IN THE CERAMIC, ENAMELLING AND GLASS INDUSTRIES; ENGObES (SLIPS); GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES:		
A. Prepared pigments, prepared opacifiers and prepared colours	7.2%	M C2 E } Free
B. Vitrifiable enamels and glazes	6.2%	M C2 E } Free
C. Liquid lustres and similar products; engobes (slips)	4.8%	M C2 E } Free
D. Glass frit and other glass, in the form of powder, granules or flakes	2.8%	M C2 E } Free
32.09 VARNISHES AND LACQUERS; DISTEMPERS; PREPARED WATER PIGMENTS OF THE KIND USED FOR FINISHING LEATHER; PAINTS AND ENAMELS; PIGMENTS IN LINSEED OIL, WHITE SPIRIT, SPIRITS OF TURPENTINE, VARNISH OR OTHER PAINT OR ENAMEL MEDIA; STAMPING FOILS; DYES OR OTHER COLOURING MATTER IN FORMS OR PACKINGS OF A KIND SOLD BY RETAIL:		
A. Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media:		
I. Pearl essence:		
a) Containing 5% or more by weight of guanine	7.6%	M C2 E } Free
b) Other	12.8%	M C1 C2 E } 5% 7.6% Free
II. Other:		
a) Varnishes, lacquers, paints and enamels:		
1. Solutions of alkyd resins (whether modified or not)	10.2%	M C1 C2 E } 3% 7.2% Free
2. Other	12%	M C1 C2 E } 4.2% 7.2% Free
b) Distempers	12%	M C1 C2 E } 5% 7.2% Free
c) Other	7.2%	M C2 E } Free
B. Stamping foils	6.7%	M C2 E } Free
C. Dyes or other colouring matter in forms or packings of a kind sold by retail	7.6%	M C2 E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
32.10 ARTISTS' STUDENTS' AND SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS, INCLUDING SUCH COLOURS IN SETS OR OUTFITS, WITH OR WITHOUT BRUSHES, PALLETES OR OTHER ACCESSORIES	14.4%	M 6.4% CI 8.6% C2 } E } Free
32.11 PREPARED DRIERS	6.7%	M } C2 } Free E }
32.12 GLAZIERS' PUTTY ; GRAFTING PUTTY ; PAINTERS' FILLINGS ; NON-REFRACTORY SURFACING PREPARATIONS ; STOPPING, SEALING AND SIMILAR MASTICS, INCLUDING RESIN MASTICS AND CEMENTS	4.3%	M } C2 } Free E }
32.13 WRITING INK, PRINTING INK AND OTHER INKS:		
A. Writing or drawing ink :		
I. Writing ink	13.6%	M 6.4% CI 7.2% C2 } E } Free
II. Drawing ink	12%	M 4.8% CI 7.2% C2 } E } Free
B. Printing ink	11.2%	M 4.2% CI 6.7% C2 } E } Free
C. Other inks	14%	M 6.4% CI 7.6% C2 } E } Free

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS AND TOILET PREPARATIONS

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
33.01 ESSENTIAL OILS (TERPENELESS OR NOT); CONCRETES AND ABSOLUTES; RESINOIDS:		
A. Essential oils, not terpeneless:		
I. Of citrus fruit	6.6%	M } Free C2 } E }
II. Other:		
a) Geranium, clove, niaouli and ylang-ylang oils	1.9%	M } Free C2 } E }
b) Other	Free	Free
B. Essential oils, terpeneless:		
I. Of citrus fruit	7.2%	M } Free C2 } E }
II. Other	3.8%	M } Free C2 } E }
C. Resinoids	3.3%	M } Free C2 } E }
33.02 TERPENIC BY-PRODUCTS OF THE DETERPEN- ATION OF ESSENTIAL OILS	3.8%	M } Free C2 } E }
33.03 CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, OR IN WAXES OR THE LIKE, OBTAINED BY COLD ABSORPTION OR BY MACERATION	4.3%	M } Free C2 } E }
33.04 MIXTURES OF TWO OR MORE ODORIFEROUS SUBSTANCES (NATURAL OR ARTIFICIAL) AND MIXTURES (INCLUDING ALCOHOLIC SOLU- TIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN THE PERFUMERY, FOOD, DRINK OR OTHER INDUSTRIES	4.8%	M } Free C2 } E }
33.05 AQUEOUS DISTILLATES AND AQUEOUS SOLU- TIONS OF ESSENTIAL OILS, INCLUDING SUCH PRODUCTS SUITABLE FOR MEDICINAL USES	5.7%	M } Free C2 } E }
33.06 PERFUMERY, COSMETICS AND TOILET PRE- PARATIONS:		
A. Shaving creams	12.8%	M } 4.8% C1 } 7.6% E } Free
B. Other:		
I. Perfumed spirits	6.7%	M } Free C2 } E }
II. Bath salts and essences	13.7%	M } 7% C1 } 6.7% C2 } Free E }
III. Dental plate fixative preparations	6.7%	M } Free C2 } E }
IV. Other	11.2%	M } 4.8% C1 } 6.7% C2 } Free E }

Chapter 34

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
34.01 SOAP ; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES OR MOULDED PIECES OR SHAPES, WHETHER OR NOT COMBINED WITH SOAP :		
A. For shaving :		
I. In which the soap content predominates by weight	12%	M 5.2% CI 7.2% C2 } Free E }
II. Other	7.2%	M } Free C2 } E }
B. For toilet use :		
I. In which the soap content predominates by weight	14.2%	M 7% CI 7.2% C2 } Free E }
II. Other	7.2%	M } Free C2 } E }
C. Other :		
I. Soap flakes ; soft soap	12%	M 5.2% CI 7.2% C2 } Free E }
II. Blocks, bars, tablets or similar forms, not containing abrasive materials	7.2%	M } Free C2 } E }
III. Other :		
a) In which the soap content predominates by weight	13.6%	M 6.4% CI 7.2% C2 } Free E }
b) Other	7.2%	M } Free C2 } E }
34.02 ORGANIC SURFACE-ACTIVE AGENTS ; SURFACE-ACTIVE PREPARATIONS AND WASHING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP	7.2%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
34.03 LUBRICATING PREPARATIONS, AND PREPARATIONS OF A KIND USED FOR OIL OR GREASE TREATMENT OF TEXTILES, LEATHER OR OTHER MATERIALS, BUT NOT INCLUDING PREPARATIONS CONTAINING 70% OR MORE BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS:		
A. Containing petroleum oils or oils obtained from bituminous minerals	3.8%	M C2 E } Free
B. Other	3.8%	M C2 E } Free
34.04 ARTIFICIAL WAXES (INCLUDING WATER-SOLUBLE WAXES); PREPARED WAXES, NOT EMULSIFIED OR CONTAINING SOLVENTS	4.8%	M C2 E } Free
34.05 POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE OR FLOORS, METAL POLISHES, SCOURING POWDERS AND SIMILAR PREPARATIONS, BUT EXCLUDING PREPARED WAXES FALLING WITHIN HEADING No. 34.04	5.7%	M C2 E } Free
34.06 CANDLES, TAPERS, NIGHT-LIGHTS AND THE LIKE	14%	M 6.4% CI 7.6% C2 } Free E }
34.07 MODELLING PASTES (INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT AND ASSORTED MODELLING PASTES); PREPARATIONS OF A KIND KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", IN PLATES, HORSESHOE SHAPES, STICKS AND SIMILAR FORMS:		
A. Modelling pastes put up for children's amusement	13.2%	M 7% CI 6.2% C2 } Free E }
B. Other	6.2%	M C2 E } Free

ALBUMINOIDAL SUBSTANCES; GLUES

NOTES

1. This Chapter does not cover :

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

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

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
35.01 CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES ; CASEIN GLUES :			
A. Casein :			
* I. For the manufacture of regenerated textile fibres	1.2%	M } C2 } Free E }	—
* II. For industrial uses other than the manufacture of food-stuffs or fodder	3%	M } C2 } Free †E }	—
III. Other	8.4%	M } C2 } Free §E } 7.2%	—
B. Casein glues	7.8%	M } C2 } Free §E } 6.6%	—
C. Other	6%	M } C2 } Free §E } 4.8%	—
35.02 ALBUMINS, ALBUMINATES AND OTHER ALBUMIN DERIVATIVES :			
A. Albumins :			
† I. Unfit, or to be rendered unfit, for human consumption	Free	Free	—
II. Other :			
a) Ovalbumin and lactalbumin :			
1. Dried (for example, in sheets, scales, flakes, powder)	Free	Free	L
2. Other	Free	Free	L
b) Other	6%	M } C2 } Free E }	—
B. Albuminates and other albumin derivatives	7.2%	M } C2 } Free E }	—
35.03 GELATIN (INCLUDING GELATIN IN RECTANGLES, WHETHER OR NOT COLOURED OR SURFACE-WORKED) AND GELATIN DERIVATIVES ; GLUES DERIVED FROM BONES, HIDES, NERVES, TENDONS OR FROM SIMILAR PRODUCTS, AND FISH GLUES ; ISINGLASS :			
A. Isinglass	4.8%	M } C2 } Free E }	—
B. Other :			
I. Gelatin derivatives	7.2%	M } C2 } Free E }	—
II. Gelatin and glue	13.6%	M } 6.4% C1 } 7.2% C2 } Free E }	—

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

† "E" rate of 1.8%, applicable to all EFTA countries but not to Denmark, for the following:—Casein with a water content of less than 50% by weight.

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

§ "E" rate (nil) for Denmark

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
35.04 PEPTONES AND OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES; HIDE POWDER, WHETHER OR NOT CHROMED	4.8%	M } C2 } Free E }	—
35.05 DEXTRINS AND DEXTRIN GLUES; SOLUBLE OR ROASTED STARCHES; STARCH GLUES:			
A. Dextrins; soluble or roasted starches	8.4%	M } C2 } Free E }	§ VC
B. Glues made from dextrin or from starch, containing by weight of those materials:			
I. Less than 25%	7.8%	M } C2 } Free E }	§VC with max. 3%
II. 25% or more but less than 55%	7.8%	M } C2 } Free E }	§VC with max. 3%
III. 55% or more but less than 80%	7.8%	M } C2 } Free E }	§VC with max. 3%
IV. 80% or more	7.8%	M } C2 } Free E }	§VC with max. 3%
35.06 PREPARED GLUES NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES PUT UP FOR SALE BY RETAIL AS GLUES IN PACKAGES NOT EXCEEDING A NET WEIGHT OF 1kg:			
A. Prepared glues not elsewhere specified or included:			
I. Vegetable glues:			
a) Obtained from natural gums:			
1. Containing natural or synthetic rubber or containing synthetic resins (including silicones)	8.8%	M } 4% C1 } 5.2% C2 } Free E }	—
2. Other	11.6%	M } 6.4% C1 } 5.2% C2 } Free E }	—
b) Other:			
1. Containing natural or synthetic rubber or containing synthetic resins (including silicones)	13.1%	M } 4% C1 } 9.1% C2 } Free E }	—
2. Other	15.2%	M } 6.4% C1 } 9.1% C2 } Free E }	—
II. Other glues:			
a) Containing natural or synthetic rubber or containing synthetic resins (including silicones)	11.6%	M } 4% C1 } 7.6% C2 } Free E }	—
b) Other	14%	M } 6.4% C1 } 7.6% C2 } Free E }	—
B. Products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1kg:			
I. Stationery pastes and mucilages	14.3%	M } 5.2% C1 } 9.1% C2 } Free E }	—
II. Other	15.2%	M } 6.4% C1 } 9.1% C2 } Free E }	—

§ VC—Variable charge.

Chapter 36

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

NOTES

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. Heading No. 36.08 is to be taken to apply only to :
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels ; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form ;
 - (b) Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300cm³ ; and
 - (c) Resin torches, firelighters and the like.

Tariff Heading	Rate of Duty	
	Full	Preferential
36.01 PROPELLENT POWDERS :		
A. Black powder (gun powder)	3.8%	M } Free C2 } E }
B. Other	5.2%	M } Free C2 } E }
36.02 PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS	7.6%	M } Free C2 } E }
36.03 MINING, BLASTING AND SAFETY FUSES	5.7%	M } Free C2 } E }
36.04 PERCUSSION AND DETONATING CAPS ; IGNITERS ; DETONATORS	11.5%	M } Free C2 } E }
36.05 PYROTECHNIC ARTICLES (FOR EXAMPLE, FIREWORKS, RAILWAY FOG SIGNALS, AMORCES, RAIN ROCKETS) :		
A. Amorces in strips or rolls for lighters, miners' lamps and the like	6.2%	M } Free C2 } E }
B. Other	6.7%	M } Free C2 } E }
36.06 MATCHES (EXCLUDING BENGAL MATCHES)	6.7% †	M } Free † C2 } E }
36.07 FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS	5.7%	M } Free C2 } E }
36.08 OTHER COMBUSTIBLE PREPARATIONS AND PRODUCTS	9.1%	M } Free C2 } E }

† In addition to the duty chargeable under this Order on the goods covered by heading No. 36.06, liability exists under separate legislation for the payment of a duty at the following rates (as at 1st January, 1974) :

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

Chapter 37

PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

NOTES

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

ADDITIONAL NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
37.01 PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR CLOTH	14.5%	M 6.4% CI 8.1% C2 } Free E }
37.02 FILM IN ROLLS, SENSITISED, UNEXPOSED, PERFORATED OR NOT :		
A. Of a width of 35mm or less :		
I. Microfilm ; film for radiography and the graphic arts :		
a) Of a length of 3.6576m or more	7.6%	M } Free C2 } E }
b) Of a length less than 3.6576m	14%	M 6.4% CI 7.6% C2 } Free E }
II. Other :		
a) Of a length of 3.6576m or more	4.8%	M } Free C2 } E }
b) Of a length less than 3.6576m	11.2%	M 6.4% CI 4.8% C2 } Free E }
B. Of a width of more than 35mm :		
I. Of a length of 3.6576m or more	7.6%	M } Free C2 } E }
II. Of a length less than 3.6576m	14%	M 6.4% CI 7.6% C2 } Free E }
37.03 SENSITISED PAPER, PAPERBOARD AND CLOTH, UNEXPOSED OR EXPOSED BUT NOT DEVELOPED	14.4%	M 6.4% CI 8.6% C2 } Free E }

* See page iii

Tariff Heading	Rate of Duty	
	Full	Preferential
37.04 SENSITISED PLATES AND FILM, EXPOSED BUT NOT DEVELOPED, NEGATIVE OR POSITIVE :		
A. Cinematograph film :		
I. Negatives ; intermediate positives	Free	Free
II. Other positives	0.91UA* per 100m	M C2 } Free E
B. Other	Free	Free
37.05 PLATES, UNPERFORATED FILM AND PERFORATED FILM (OTHER THAN CINEMATOGRAPH FILM), EXPOSED AND DEVELOPED, NEGATIVE OR POSITIVE :		
A. Microfilm	2.4%	M C2 } Free E
B. Other	4.8%	M C2 } Free E
37.06 CINEMATOGRAPH FILM, EXPOSED AND DEVELOPED, CONSISTING ONLY OF SOUND TRACK, NEGATIVE OR POSITIVE	Free	Free
37.07 OTHER CINEMATOGRAPH FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK, NEGATIVE OR POSITIVE :		
A. Negatives ; intermediate positives	Free	Free
B. Other positives :		
I. Newsreels	0.94UA* per 100m	M C2 } Free E
II. Other, of a width of :		
a) Less than 10mm	0.19UA* per 100m	M C2 } Free E
b) 10mm or more, but less than 34mm	1.68UA* per 100m	M C2 } Free E
c) 34mm or more, but less than 54mm	1.92UA* per 100m	M C2 } Free E
d) 54mm or more	2.40UA* per 100m	M C2 } Free E
37.08 CHEMICAL PRODUCTS AND FLASH LIGHT MATERIALS, OF A KIND AND IN A FORM SUITABLE FOR USE IN PHOTOGRAPHY	5.7%	M C2 } Free E

* See page iii

Chapter 38

MISCELLANEOUS CHEMICAL PRODUCTS

NOTES

1. This Chapter does not cover :
- Separate chemically defined elements or compounds with the exception of the following :
 - Artificial graphite (heading No. 38.01) ;
 - Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products put up as described in heading No. 38.11 ;
 - Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.17) ;
 - Products specified in Note 2 (a), 2 (c), 2 (d) or 2 (f) below.
 - Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally, heading No. 21.07).
 - 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:
- 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 ;
 - Fusel oil ;
 - ink removers put up in packings for sale by retail ;
 - Stencil correctors put up in packings for sale by retail ;
 - Ceramic firing testers, fusible (for example, Seger cones) ;
 - Plasters specially prepared for use in dentistry ; and
 - 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	3.8%	M } Free C2 } E }
II. Other	2.7%	M } Free C2 } E }
B. Natural or artificial colloidal graphite	3.3%	M } Free C2 } E }
38.02 ANIMAL BLACK (FOR EXAMPLE, BONE BLACK AND IVORY BLACK), INCLUDING SPENT ANIMAL BLACK	3.3%	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	6.2%	M } Free C2 } E }
B. Other	5.2%	M } Free C2 } E }
38.04 AMMONIACAL GAS LIQUORS AND SPENT OXIDE PRODUCED IN COAL GAS PURIFICATION	1.9%	M } Free C2 } E }
38.05 TALL OIL :		
A. Crude	Free	Free
B. Other	3.3%	M } Free C2 } E }
38.06 CONCENTRATED SULPHITE LYE	4.3%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
38.07 SPIRITS OF TURPENTINE (GUM, WOOD AND SULPHATE) AND OTHER TERPENIC SOLVENTS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE; PINE OIL (EXCLUDING "PINE OILS" NOT RICH IN TERPINEOL):		
A. Spirits of turpentine	2.4%	M } C2 } Free E }
B. Sulphate turpentine; crude dipentene	2.4%	M } C2 } Free E }
C. Other	2.8%	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 résineux"	3%	M } C2 } Free E }
B. Rosin spirits and rosin oil	2.8%	M } C2 } Free E }
C. Other	3.8%	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	1.4%	M } C2 } Free E }
B. Wood naphtha	7.6%	M } C2 } Free E }
C. Other	3.8%	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	3.8%	M } C2 } Free E }
38.11 DISINFECTANTS, INSECTICIDES, FUNGICIDES, WEED-KILLERS, 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	4.3%	M } C2 } Free E }
B. Preparations based on copper compounds	3.8%	M } C2 } Free E }
C. Other	5.7%	M } C2 } Free E }

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
38.12 PREPARED GLAZINGS, PREPARED DRESSINGS AND PREPARED MORDANTS, OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES :			
A. Prepared glazings and prepared dressings :			
I. With a basis of amylaceous substances, containing by weight of those substances :			
a) Less than 55%	7.8%	M } Free C2 } E }	*VC with max. 4.2%
b) 55% or more but less than 70%	7.8%	M } Free C2 } E }	*VC with max. 4.2%
c) 70% or more but less than 83%	7.8%	M } Free C2 } E }	*VC with max. 4.2%
d) 83% or more	7.8%	M } Free C2 } E }	*VC with max. 4.2%
II. Other	5.2%	M } Free C2 } E }	—
B. Prepared mordants	6.7%	M } Free C2 } E }	—
38.13 PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING RODS AND ELECTRODES :			
A. Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	6.7%	M } Free C2 } E }	—
B. Preparations of a kind used as cores or coatings for welding electrodes and rods	3.3%	M } Free C2 } E }	—
C. Other	4.3%	M } Free C2 } E }	—
38.14 ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND SIMILAR PREPARED ADDITIVES FOR MINERAL OILS :			
A. Anti-knock preparations based on tetraethyl-lead ("ethyl fluid")	7.8%	M } Free C2 } E }	—
B. Other :			
I. For lubricants :			
a) Containing petroleum oils or oils obtained from bituminous minerals	4.8%	M } Free C2 } E }	—
b) Other	5.4%	M } Free C2 } E }	—
II. Anti-knock preparations based on tetramethyl-lead, on ethylmethyl-lead or on mixtures of tetraethyl-lead and tetramethyl-lead	5.4%	M } Free C2 } E }	—
III. Other	5.4%	M } Free C2 } E }	—

* VC—variable charge.

Tariff Heading	Rate of Duty	
	Full	Preferential
38.15 PREPARED RUBBER ACCELERATORS	6.2%	M } Free C2 E }
38.16 PREPARED CULTURE MEDIA FOR DEVELOPMENT OF MICRO-ORGANISMS	4.3%	M } Free C2 E }
38.17 PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	7.2%	M } Free C2 E }
38.18 COMPOSITE SOLVENTS AND THINNERS FOR VARNISHES AND SIMILAR PRODUCTS	6.7%	M } Free C2 E }
38.19 CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED; RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
A. Fusel oil; dippe's oil	3.3%	M } Free C2 E }
B. Naphthenic acids	2.4%	M } Free C2 E }
C. Water-insoluble salts of naphthenic acids; esters of naphthenic acids	4.8%	M } Free C2 E }
D. Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	5.2%	M } Free C2 E }
E. Mixed alkylbenzenes and mixed alkyl naphthalenes	6.2%	M } Free C2 E }
F. Ion exchangers:		
I. Based on sulphonated carbon, or of natural mineral substances	4.3%	M } Free C2 E }
II. Other	6.7%	M } Free C2 E }
G. Catalysts	6.7%	M } Free C2 E }
H. Getters for vacuum tubes	5.7%	M } Free C2 E }
IJ. Non-agglomerated mixtures of metal carbides	4.8%	M } Free C2 E }
K. Refractory cements, mortars and similar compositions	1.9%	M } Free C2 E }
L. Alkaline iron oxide for the purification of gas	4.3%	M } Free C2 E }
M. Carbonaceous pastes for electrodes	4.8%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
38.19—continued		
N. Accumulator compounds based on cadmium oxide or nickel hydroxide	7.2%	M } Free C2 } E }
O. Carbon (other than that falling within subheading No. 38.01 A.) in metal-graphite or other compounds, in the form of small plates, bars or other semi-manufactures	2.8%	M } Free C2 } E }
P. Preparations known as "liquids for hydraulic transmission" (for example, hydraulic brake fluids) not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	7.6%	M } Free C2 } E }
Q. Foundry core binders based on synthetic resins	7.6%	M } Free C2 } *E 4.8%
R. Anti-rust preparations containing amines as active elements	7.6%	M } Free C2 } E }
S. Chemical elements referred to in Note 2 (g) to this Chapter	5.4%	M } Free C2 } E }
T. Other	8.6%	M } Free C2 } †E }

* "E" rate (nil) for Denmark.

† "E" rate of 4.8%, applicable to all EFTA countries but not to Denmark, for the following:—Products of sorbitol cracking.

Section VII

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

Chapter 39

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

NOTES

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

ADDITIONAL NOTE

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

Tariff Heading	Rate of Duty	
	Full	Preferential
39.01 CONDENSATION, POLYCONDENSATION AND POLYADDITION PRODUCTS, WHETHER OR NOT MODIFIED OR POLYMERISED, AND WHETHER OR NOT LINEAR (FOR EXAMPLE, PHENOPLASTS, AMINOPLASTS, ALKYDS, POLYALLYL ESTERS AND OTHER UNSATURATED POLYESTERS, SILICONES) :		
A. Ion exchangers	7.2%	M } Free C2 } E }
B. Adhesive strips of a width not exceeding 10cm, the coating of which consists of unvulcanised natural or synthetic rubber	6.2%	M } Free C2 } E }
C. Other :		
I. Phenoplasts :		
a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	7.2%	M } Free C2 } E }
b) In other forms	7.6%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
39.01 C.—continued		
II. Aminoplasts :		
a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	7.2%	M } C2 } Free E }
b) In other forms	8.1%	M } C2 } Free E }
III. Alkyds and other polyesters	9.6%	M } C2 } Free E }
IV. Polyamides	9.6%	M } C2 } Free E }
V. Polyurethanes	10.5%	M } C2 } Free E }
VI. Silicones	10.5%	M } C2 } Free E }
VII. Other	8.6%	M } C2 } Free E }
39.02 POLYMERISATION AND COPOLYMERISATION PRODUCTS (FOR EXAMPLE, POLYETHYLENE, POLYTETRAHALOETHYLENES, POLYISOBUTYLENE, POLYSTYRENE, POLYVINYL CHLORIDE, POLYVINYL ACETATE, POLYVINYL CHLOROACETATE AND OTHER POLYVINYL DERIVATIVES, POLYACRYLIC AND POLYMETHACRYLIC DERIVATIVES, COUMARONE-INDENE RESINS) :		
A. Ion exchangers	8.6%	M } C2 } Free E }
B. Adhesive strips of a width not exceeding 10cm, the coating of which consists of unvulcanised natural or synthetic rubber :		
I. Suitable for use with embossing devices of subheading No. 98.07 B.	10.4%	M } 4% C1 } 6.2% C2 } Free E }
II. Other	12%	M } 5.8% C1 } 6.2% C2 } Free E }
C. Other :		
I. Polyethylene :		
a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	9.6%	M } C2 } Free E }
b) In other forms	11%	M } C2 } Free E }
II. Polytetrahaloethylenes	8.6%	M } C2 } Free E }
III. Polysulphohaloethylenes	11%	M } C2 } Free E }
IV. Polypropylene	11%	M } C2 } Free E }
V. Polyisobutylene	11%	M } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
39.02 C.—continued		
VI. Polystyrene and copolymers of styrene :		
a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	9.6%	M C2 } Free E
b) In other forms	11%	M C2 } Free E
VII. Polyvinyl chloride :		
a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	9.6%	M C2 } Free E
b) In other forms	11%	M C2 } Free E
VIII. Polyvinylidene chloride; copolymers of vinylidene chloride with vinyl chloride	9.1%	M C2 } Free E
IX. Polyvinyl acetate	7.2%	M C2 } Free E
X. Copolymers of vinyl chloride with vinyl acetate	10%	M C2 } Free E
XI. Polyvinyl alcohols, acetals and ethers	8.1%	M C2 } Free E
XII. Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers	10%	M C2 } Free E
XIII. Coumarone resins, indene resins and coumarone-indene resins	7.2%	M C2 } Free E
XIV. Other polymerisation or copolymerisation products :		
a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	10%	M C2 } Free E
b) In other forms	11%	M C2 } Free E
39.03 REGENERATED CELLULOSE; CELLULOSE NITRATE, CELLULOSE ACETATE AND OTHER CELLULOSE ESTERS, CELLULOSE ETHERS AND OTHER CHEMICAL DERIVATIVES OF CELLULOSE, PLASTICISED OR NOT (FOR EXAMPLE, COLLODIONS, CELLULOID); VULCANISED FIBRE :		
A. Adhesive strips of a width not exceeding 10cm, the coating of which consists of unvulcanised natural or synthetic rubber	12%	M CI } 5.8% C2 } 6.2% E } Free
B. Other :		
I. Regenerated cellulose :		
a) Expanded, foam or sponge	10.5%	M C2 } Free E
b) Other :		
1. Sheets, film or strip, coiled or not, of a thickness of less than 0.75mm :		
aa) Transparent wrapping	16%	M CI } 5% C2 } 11% E } Free
bb) Other	11%	M C2 } Free E
2. Other	7.2%	M C2 } Free E

Tariff Heading	Rate of Duty	
	Full	Preferential
39.03 B. I.—continued		
c) Waste and scrap	6.2%	M C2 E } Free
II. Cellulose nitrates :		
a) Not plasticised :		
1. Collodions and celloidin	9.6%	M C2 E } Free
2. Other	5.7%	M C2 E } Free
b) Plasticised :		
1. With camphor or otherwise (for example, celluloid) :		
aa) Film in rolls or in strips, for cinematography or photography	7.2%	M C2 E } Free
bb) Other	8.1%	M C2 E } Free
2. Waste and scrap	6.7%	M C2 E } Free
III. Cellulose acetates :		
a) Not plasticised	9.1%	M C2 E } Free
b) Plasticised :		
1. Products known as moulding powders	7.2%	M C2 E } Free
2. Film in rolls or in strips, for cinematography or photography	6.2%	M C2 E } Free
3. Sheets, film or strip, coiled or not, of a thickness of less than 0.75mm :		
aa) Transparent wrapping	14.1%	M C1 C2 E } 5% 9.1% Free
bb) Other	9.1%	M C2 E } Free
4. Other :		
aa) Waste and scrap	6.7%	M C2 E } Free
bb) Other	8.1%	M C2 E } Free
IV. Other cellulose esters :		
a) Not plasticised	6.7%	M C2 E } Free
b) Plasticised :		
1. Products known as moulding powders	5.7%	M C2 E } Free
2. Film in rolls or in strips, for cinematography or photography	6.7%	M C2 E } Free
3. Sheets, film or strip, coiled or not, of a thickness of less than 0.75mm :		
aa) Transparent wrapping	12.8%	M C1 C2 E } 5% 7.6% Free
bb) Other	7.6%	M C2 E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
39.03 B. IV. b)—continued		
4. Other :		
aa) Waste and scrap	5.2%	M } Free C2 } E }
bb) Other	6.7%	M } Free C2 } E }
V. Cellulose ethers and other chemical derivatives of cellulose :		
a) Not plasticised :		
1. Ethylcellulose	7.2%	M } Free C2 } E }
2. Other	9.1%	M } Free C2 } E }
b) Plasticised :		
1. Waste and scrap	7.6%	M } Free C2 } E }
2. Other :		
aa) Ethylcellulose :		
11. Transparent wrapping	7.6%	M } Free C2 } E }
22. Other	7.6%	M } Free C2 } E }
bb) Other :		
11. Transparent wrapping	14.6%	M } 5% C1 } 9.6% C2 } Free E }
22. Other	9.6%	M } Free C2 } E }
VI. Vulcanised fibre	8.8%	M } 4% C1 } 5.2% C2 } Free E }
39.04 HARDENED PROTEINS (FOR EXAMPLE, HARDENED CASEIN AND HARDENED GELATIN)	4.8%	M } Free C2 } E }
39.05 NATURAL RESINS MODIFIED BY FUSION (RUN GUMS); ARTIFICIAL RESINS OBTAINED BY ESTERIFICATION OF NATURAL RESINS OR OF RESINIC ACIDS (ESTER GUMS); CHEMICAL DERIVATIVES OF NATURAL RUBBER (FOR EXAMPLE, CHLORINATED RUBBER, RUBBER HYDROCHLORIDE, OXIDISED RUBBER, CYCLISED RUBBER) :		
A. Run gums	5.2%	M } Free C2 } E }
B. Other	6.7%	M } Free C2 } E }
39.06 OTHER HIGH POLYMERS, ARTIFICIAL RESINS AND ARTIFICIAL PLASTIC MATERIALS, INCLUDING ALGINIC ACID, ITS SALTS AND ESTERS; LINOXYN :		
A. Alginic acid and its salts and esters	4.3%	M } Free C2 } E }
B. Other	9.6%	M } Free C2 } *†E } 4.8%

* "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty	
	Full	Preferential
39.07 ARTICLES OF MATERIALS OF THE KINDS DESCRIBED IN HEADINGS NOS. 39.01 TO 39.06 :		
A. Of regenerated cellulose :		
I. Objects of personal adornment	18.4%	M 7% CI 11% C2 } Free E }
II. Articles of apparel and clothing accessories	18.4%	M 6.4% CI 11% C2 } Free E }
III. Other	15%	M 4% CI 11% C2 } Free E }
B. Of vulcanised fibre :		
I. Objects of personal adornment	14.2%	M 7% CI 7.2% C2 } Free E }
II. Articles of apparel and clothing accessories	13.6%	M 6.4% CI 7.2% C2 } Free E }
III. Lighting appliances and fittings	13.6%	M 6.4% CI 7.2% C2 } Free E }
IV. Bobbins, cones, cops, cores, spools and similar supports, of a kind used on textile machinery	13.6%	M 6.4% CI 7.2% C2 } Free E }
V. Beads and bead trimmings :		
a) Beads of a size and shape adapted for use in jewellery or imitation jewellery, not mounted, set or strung	7.2%	M } Free C2 }
b) Other	12%	M 4.8% CI 7.2% C2 } Free E }
VI. Other	11.2%	M 4% CI 7.2% C2 } Free E }
C. Of hardened proteins :		
I. Objects of personal adornment	13.7%	M 7% CI 6.7% C2 } Free E }
II. Articles of apparel and clothing accessories	13.1%	M 6.4% CI 6.7% C2 } Free E }
III. Beads and bead trimmings :		
a) Beads of a size and shape adapted for use in jewellery or imitation jewellery, not mounted, set or strung	6.7%	M } Free C2 }
b) Other	11.2%	M 4.8% CI 6.7% C2 } Free E }
IV. Other	11.2%	M 4% CI 6.7% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
39.07—continued		
D. Of chemical derivatives of rubber :		
I. Objects of personal adornment	13.7%	M 7% CI 6.7% C2 } Free E }
II. Articles of apparel and clothing accessories	13.1%	M 6.4% CI 6.7% C2 } Free E }
III. Beads and bead trimmings :		
a) Beads of a size and shape adapted for use in jewellery or imitation jewellery, not mounted, set or strung	6.7%	M } Free C2 } E }
b) Other	11.2%	M 4.8% CI 6.7% C2 } Free E }
IV. Other	11.2%	M 4% CI 6.7% C2 } Free E }
E. Of other materials :		
I. Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No. 92.12	8.8%	M 4% CI 4.8% C2 } Free E }
II. Other :		
a) Clock and watch glasses	10.5%	M } Free C2 } E }
b) Objects of personal adornment	17.6%	M 7% CI 10.5% C2 } Free E }
c) Articles of apparel and clothing accessories	17.6%	M 6.4% CI 10.5% C2 } Free E }
d) Lighting appliances and fittings	17.6%	M 6.4% CI 10.5% C2 } Free E }
e) Bobbins, cones, cops, cores, spools and similar supports, of a kind used on textile machinery	17.6%	M 6.4% CI 10.5% C2 } Free E }
f) Beads and bead trimmings :		
1. Beads of a size and shape adapted for use in jewellery or imitation jewellery, not mounted, set or strung	10.5%	M } Free C2 } E }
2. Other	17.6%	M 6% CI 10.5% C2 } Free E }
g) Other	14.5%	M 4% CI 10.5% C2 } Free E }

Chapter 40

RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

NOTES

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

Such substances include *cis*-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadiene-styrene (SBR), polychlorobutadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) and butyl rubber (IIR);
2. This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI:
 - (a) Knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting, of rubberised knitted or crocheted fabric, of heading No. 40.10); other elastic fabric or articles thereof;
 - (b) Textile hose-piping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15);
 - (c) Woven textile fabrics (other than the goods of heading No. 40.10) impregnated, coated, covered or laminated with rubber:
 - (i) Weighing not more than 1,500g/m²; or
 - (ii) Weighing more than 1,500g/m² and containing more than 50% by weight of textile material; and articles of those fabrics;
 - (d) Felt impregnated or coated with rubber and containing more than 50% by weight of textile material, and articles thereof;
 - (e) Bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof;
 - (f) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

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

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

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

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

Tariff Heading	Rate of Duty	
	Full	Preferential
I. RAW RUBBER		
40.01 NATURAL RUBBER LATEX, WHETHER OR NOT WITH ADDED SYNTHETIC RUBBER LATEX; PRE-VULCANISED NATURAL RUBBER LATEX; NATURAL RUBBER, BALATA, GUTTA-PERCHA AND SIMILAR NATURAL GUMS	Free	Free
40.02 SYNTHETIC RUBBER LATEX; PRE-VULCANISED SYNTHETIC RUBBER LATEX; SYNTHETIC RUBBER; FACTICE DERIVED FROM OILS:		
A. Factice derived from oils	2.4%	M C2 } Free E
B. Products modified by the incorporation of artificial plastic materials	3%	M C2 } Free E
C. Other	Free	Free
40.03 RECLAIMED RUBBER	0.6%	M C2 } Free E
40.04 WASTE AND PARINGS OF UNHARDENED RUBBER; SCRAP OF UNHARDENED RUBBER, FIT ONLY FOR THE RECOVERY OF RUBBER; POWDER OBTAINED FROM WASTE OR SCRAP OF UNHARDENED RUBBER	Free	Free
II. UNVULCANISED RUBBER		
40.05 PLATES, SHEETS AND STRIP, OF UNVULCANISED NATURAL OR SYNTHETIC RUBBER, OTHER THAN SMOKED SHEETS AND CREPE SHEETS OF HEADING No. 40.01 OR 40.02; GRANULES OF UNVULCANISED NATURAL OR SYNTHETIC RUBBER COMPOUNDED READY FOR VULCANISATION; UNVULCANISED NATURAL OR SYNTHETIC RUBBER, COMPOUNDED BEFORE OR AFTER COAGULATION EITHER WITH CARBON BLACK (WITH OR WITHOUT THE ADDITION OF MINERAL OIL) OR WITH SILICA (WITH OR WITHOUT THE ADDITION OF MINERAL OIL), IN ANY FORM, OF A KIND KNOWN AS MASTERBATCH:		
A. Rubber compounded with carbon black or with silica (masterbatch)	1.8%	M C2 } Free E
B. Granules of natural or synthetic rubber compounded ready for vulcanisation	3.3%	M C2 } Free E
C. Other	2.4%	M C2 } Free E
40.06 UNVULCANISED NATURAL OR SYNTHETIC RUBBER, INCLUDING RUBBER LATEX, IN OTHER FORMS OR STATES (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES, SOLUTIONS AND DISPERSIONS); ARTICLES OF UNVULCANISED NATURAL OR SYNTHETIC RUBBER (FOR EXAMPLE, COATED OR IMPREGNATED TEXTILE THREAD; RINGS AND DISCS):		
A. Solutions and dispersions	8.2%	M 4% C1 4.2% C2 } Free E

Tariff Heading	Rate of Duty	
	Full	Preferential
40.06—continued		
B. Other :		
I. Blocks and similar bulk forms ; rods, tubes and profile shapes :		
a) Piping and tubing	5.5%	M 2% CI 3.3% C2 } Free E }
b) Other	3.3%	M } Free C2 } E }
II. Coated or impregnated thread of silk or man-made fibres	8.5%	M 5.2% CI 3.3% C2 } Free E }
III. Other	7.3%	M 4% CI 3.3% C2 } Free E }
III. ARTICLES OF UNHARDENED VULCANISED RUBBER		
40.07 VULCANISED RUBBER THREAD AND CORD, WHETHER OR NOT TEXTILE COVERED, AND TEXTILE THREAD COVERED OR IMPREGNATED WITH VULCANISED RUBBER :		
A. Vulcanised rubber thread and cord, whether or not textile covered	9.2%	M 3.2% CI 6% C2 } Free E }
B. Textile thread covered or impregnated with vulcanised rubber	8%	M 3.2% CI 4.8% C2 } Free E }
40.08 PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF UNHARDENED VULCANISED RUBBER :		
A. Plates, sheets and strip :		
I. Of expanded, foam or sponge rubber :		
a) With a textile backing	12.4%	M 7% CI 5.4% C2 } Free E }
b) Other :		
1. Sheet or strip coated with adhesive	9%	M 4% CI 5.4% C2 } Free E }
2. Other	5.4%	M } Free C2 } E }
II. Other :		
a) With a textile backing	11.2%	M 7% CI 4.2% C2 } Free E }
b) Other :		
1. Sheet or strip coated with adhesive	8.2%	M 4% CI 4.2% C2 } Free E }
2. Other	4.2%	M } Free C2 } E }
B. Rods and profile shapes	3.6%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
40.09 PIPING AND TUBING, OF UNHARDENED VULCANISED RUBBER	6.2%	M 2% CI 4.2% C2 } Free E }
40.10 TRANSMISSION, CONVEYOR OR ELEVATOR BELTS OR BELTING, OF VULCANISED RUBBER :		
A. Containing more than 5% by weight of man-made fibres	13%	M 7% CI 6% C2 } Free E }
B. Other	9%	M 3% CI 6% C2 } Free E }
40.11 RUBBER TYRES, TYRE CASES, INTERCHANGEABLE TYRE TREADS, INNER TUBES AND TYRE FLAPS, FOR WHEELS OF ALL KINDS :		
A. Solid or cushion tyres and interchangeable tyre treads :		
I. Suitable for motor vehicles	9.3%	M 4.8% CI 7.5% C2 } Free E }
II. Other	9.3%	M 4.8% CI 4.5% C2 } Free E }
B. Other :		
I. Suitable for motor vehicles	10.2%	M 4.8% CI 9% C2 } Free E }
II. Other	10.2%	M 4.8% CI 5.4% C2 } Free E }
40.12 HYGENIC AND PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF UNHARDENED VULCANISED RUBBER, WITH OR WITHOUT FITTINGS OF HARDENED RUBBER	10%	M 4% CI 6% C2 } Free E }
40.13 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES), FOR ALL PURPOSES, OF UNHARDENED VULCANISED RUBBER:		
A. Gloves, including mittens	9.6%	M 4.8% CI 4.8% C2 } Free E }
B. Articles of apparel and clothing accessories	10.8%	M 4.8% CI 6% C2 } Free E }
40.14 OTHER ARTICLES OF UNHARDENED VULCANISED RUBBER :		
A. Of expanded, foam or sponge rubber	8.8%	M 4% CI 4.8% C2 } Free E }
B. Other :		
I. Articles of stationery of the following types, viz. bands and erasers	6.6%	M 3% CI 3.6% C2 } Free E }
II. Other	7.6%	M 4% CI 3.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
IV. HARDENED RUBBER (EBONITE AND VULCANITE) ; ARTICLES MADE THEREOF		
40.15 HARDENED RUBBER (EBONITE AND VULCANITE), IN BULK, PLATES, SHEETS, STRIP, RODS, PROFILE SHAPES OR TUBES ; SCRAP, WASTE AND POWDER, OF HARDENED RUBBER :		
A. In bulk or blocks, in plates, sheets or strip, in rods, profile shapes or tubes :		
I. Piping and tubing	4.4%	M 2% CI 2.4% C2 } E } Free
II. Other	2.4%	M } CI } Free C2 } E }
B. Scrap, waste and powder, of hardened rubber	Free	Free
40.16 ARTICLES OF HARDENED RUBBER (EBONITE AND VULCANITE)	8.5%	M 4% CI 4.5% C2 } E } Free

Section VIII

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

Chapter 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

NOTES

I. This Chapter does not cover :

- (a) Parings or similar waste, of raw hides or skins (heading No. 05.05 or 05.06) ;
- (b) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01 ; or
- (c) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43) ; the following are, however, to be classified in heading No. 41.01, namely, raw

hides or skins with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.

2. Throughout this Schedule the expression "composition leather" is to be taken to mean only substances of the kind referred to in heading No. 41.10.

Tariff Heading	Rate of Duty	
	Full	Preferential
41.01 RAW HIDES AND SKINS (FRESH, SALTED, DRIED, PICKLED OR LIMED), WHETHER OR NOT SPLIT, INCLUDING SHEEPSKINS IN THE WOOL	Free	Free
41.02 BOVINE CATTLE LEATHER (INCLUDING BUFFALO LEATHER) AND EQUINE LEATHER, EXCEPT LEATHER FALLING WITHIN HEADING No. 41.06, 41.07 OR 41.08 :		
A. East India kip, whole, whether or not the heads and legs have been removed, weighing each not more than 4.5kg net, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles	Free	Free
B. Other :		
I. Box and willow calf, box and willow sides and other chrome tanned leather, in skins or pieces weighing less than 4lb each, but not including wet blue chrome tanned leather	11.2%	M 6.4% CI 4.8% C2 } Free E }
II. Other :		
a) Dressed	9.6%	M } 4.8% CI } C2 } Free E }
b) Other	4.8%	M } Free C2 } E }
41.03 SHEEP AND LAMB SKIN LEATHER, EXCEPT LEATHER FALLING WITHIN HEADING No. 41.06, 41.07 OR 41.08 :		
A. Of Indian hair sheep, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles	Free	Free
B. Other :		
I. Not further prepared than tanned	1.8%	M } Free C2 } E }
II. Other :		
a) Chrome tanned and coloured black, of a thickness not exceeding 0.20mm	3%	M } Free C2 } E }
b) Other	7.8%	M 4.8% CI 3% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
41.04 GOAT AND KID SKIN LEATHER, EXCEPT LEATHER FALLING WITHIN HEADING No. 41.06, 41.07 OR 41.08 :		
A. Of Indian goat or kid, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles	Free	Free
B. Other :		
I. Not further prepared than tanned	2.1%	M } C2 } Free E }
II. Other :		
a) Glacé kid, being chrome tanned goat skin of smooth, polished finish	3%	M } C2 } Free E }
b) Other	7.8%	M } 4.8% C1 } 3% C2 } Free E }
41.05 OTHER KINDS OF LEATHER, EXCEPT LEATHER FALLING WITHIN HEADING No. 41.06, 41.07 OR 41.08 :		
A. Of reptiles, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles	Free	Free
B. Other :		
I. Not further prepared than tanned	2.4%	M } C2 } Free E }
II. Other	5.9%	M } 3.2% C1 } 2.7% C2 } Free E }
41.06 CHAMOIS-DRESSED LEATHER	7.8%	M } 4.8% C1 } 3% C2 } E }
41.07 PARCHMENT-DRESSED LEATHER	7.8%	M } 4.8% C1 } 3% C2 } Free E }
41.08 PATENT LEATHER AND IMITATION PATENT LEATHER ; METALLISED LEATHER	6%	M } 3% C1 } C2 } Free E }
41.09 PARINGS AND OTHER WASTE, OF LEATHER OR OF COMPOSITION OR PARCHMENT-DRESSED LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF ARTICLES OF LEATHER ; LEATHER DUST, POWDER AND FLOUR	Free	Free
41.10 COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, IN SHEETS OR IN ROLLS	3%	M } C2 } Free E }

Chapter 42

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
42.01 SADDLERY AND HARNESS, OF ANY MATERIAL (FOR EXAMPLE, SADDLES, HARNESS, COLLARS, TRACES, KNEE-PADS AND BOOTS), FOR ANY KIND OF ANIMAL	9%	M 4% C1 5.4% C2 } Free E }
42.02 TRAVEL GOODS (FOR EXAMPLE, TRUNKS, SUIT-CASES, HAT-BOXES, TRAVELLING-BAGS, RUCK-SACKS), SHOPPING-BAGS, HANDBAGS, SAT-CHELS, BRIEF-CASES, WALLETs, PURSES, TOILET-CASES, TOOL-CASES, TOBACCO-POUCHES, SHEATHS, CASES, BOXES (FOR EXAMPLE, FOR ARMS, MUSICAL INSTRUMENTS, BINOCULARS, JEWELLERY, BOTTLES, COLLARS, FOOTWEAR, BRUSHES) AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF VULCANISED FIBRE, OF ARTIFICIAL PLASTIC SHEETING, OF PAPERBOARD OR OF TEXTILE FABRIC :		
A. Of artificial plastic sheeting :		
I. Women's handbags and pochettes	9%, + £0-0300 each or 4%, whichever is the greater	M 4% or £0-0300 each, whichever is the greater C1 9% C2 } Free E }
II. Other articles	13%	M 4% C1 9% C2 } Free E }
B. Of other materials :		
I. Women's handbags and pochettes of leather, material resembling leather, composition leather or paperboard	4.5%, + £0-0300 each or 4%, whichever is the greater	M 4% or £0-0300 each, whichever is the greater C1 4.5% C2 } Free E }
II. Other articles	8.5%	M 4% C1 4.5% 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	12.8%	M 8% CI 4.8% C2 } Free E }
B. Gloves, including mittens and mitts :		
I. Protective, for all trades	17.8%	M 10% CI 7.8% C2 } Free E }
II. Special, for sports	16.6%	M 10% CI 6.6% C2 } Free E }
III. Other	16.3%	M 10% CI 6.3% C2 } Free E }
C. Other clothing accessories	12.5%	M 8% CI 4.5% C2 } Free E }
42.04 ARTICLES OF LEATHER OR OF COMPOSITION LEATHER OF A KIND USED IN MACHINERY OR MECHANICAL APPLIANCES OR FOR INDUSTRIAL PURPOSES :		
A. Conveyor or transmission belts or belting	6%	M } 3% CI } Free C2 } E }
B. Other	8.8%	M 4% CI 4.8% C2 } Free E }
42.05 OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER	8.2%	M 4% CI 4.2% C2 } Free E }
42.06 ARTICLES MADE FROM GUT (OTHER THAN SILK-WORM GUT), FROM GOLDBEATER'S SKIN, FROM BLADDERS OR FROM TENDONS :		
A. Catgut and articles thereof	7.6%	M 4% CI 3.6% C2 } Free E }
B. Other	3.6%	M } Free C2 } E }

Chapter 43

FURSKINS AND ARTIFICIAL FUR ; MANUFACTURES THEREOF

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
43.01 RAW FURSKINS	Free	Free
43.02 FURSKINS, TANNED OR DRESSED, INCLUDING FURSKINS ASSEMBLED IN PLATES, CROSSES AND SIMILAR FORMS ; PIECES OR CUTTINGS, OF FURSKIN, TANNED OR DRESSED, INCLUDING HEADS, PAWS, TAILS AND THE LIKE (NOT BEING FABRICATED) :		
A Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms :		
I. Furskins assembled in plates, crosses and similar forms	10.7%	M 8% CI 2.7% C2 } Free E }
II. Other	5.1%	M 2.4% CI 2.7% C2 } Free E }
B. Pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)	2.4%	CI } Free C2 } E }
43.03 ARTICLES OF FURSKIN :		
A. Articles of a kind commonly used in machinery or plant	12.2%	M 8% CI 4.2% C2 } Free E }
B. Other	13.7%	M 8% CI 5.7% C2 } Free E }
43.04 ARTIFICIAL FUR AND ARTICLES MADE THEREOF	13.4%	M 8% CI 5.4% C2 } Free E }

Section IX

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

Chapter 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

NOTES

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

ADDITIONAL NOTE

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

Tariff Heading	Rate of Duty	
	Full	Preferential
44.01 FUEL WOOD, IN LOGS, IN BILLETS, IN TWIGS OR IN FAGGOTS ; WOOD WASTE, INCLUDING SAWDUST	Free	Free
44.02 WOOD CHARCOAL (INCLUDING SHELL AND NUT CHARCOAL), AGGLOMERATED OR NOT	3.9%	M C2 E } Free
44.03 WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF ITS BARK OR MERELY ROUGHED DOWN :		
A. Poles of coniferous wood, injected or otherwise impregnated to any degree, not less than 6m nor more than 18m in length and with a circumference at the butt end of more than 45cm but not more than 90cm	1.8%	M C2 E } Free
B. Other	Free	Free
44.04 WOOD, ROUGHLY SQUARED OR HALF-SQUARED, BUT NOT FURTHER MANUFACTURED	Free	Free
44.05 WOOD SAWN LENGTHWISE, SLICED OR PEELED, BUT NOT FURTHER PREPARED, OF A THICKNESS EXCEEDING 5mm :		
* A. Small boards for the manufacture of pencils	Free	Free
B. Coniferous wood, of a length of 125cm or less and of a thickness of less than 12.5mm	3%	M C2 E } Free
C. Other	Free	Free

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

Tariff Heading	Rate of Duty	
	Full	Preferential
44.06 WOOD PAVING BLOCKS	1.8%	M } Free C2 } E }
44.07 RAILWAY OR TRAMWAY SLEEPERS OF WOOD :		
A. Injected or otherwise impregnated to any degree	3%	M } Free C2 } E }
B. Other	1.8%	M } Free C2 } E }
44.08 RIVEN STAVES OF WOOD, NOT FURTHER PREPARED THAN SAWN ON ONE PRINCIPAL SURFACE; SAWN STAVES OF WOOD, OF WHICH AT LEAST ONE PRINCIPAL SURFACE HAS BEEN CYLINDRICALLY SAWN, NOT FURTHER PREPARED THAN SAWN	2.1%	M } Free C2 } E }
44.09 HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; CHIPWOOD; PULPWOOD IN CHIPS OR PARTICLES; WOOD SHAVINGS OF A KIND SUITABLE FOR USE IN THE MANUFACTURE OF VINEGAR OR FOR THE CLARIFICATION OF LIQUIDS :		
A. Pulpwood in chips or particles :		
I. Pulpwood, in the form of chips, with an uncompacted bulk density of not less than 160kg/m ³ when measured by a loose weight method using the apparatus described in British Standard 812: 1967, and of which not more than 5% by weight passes a sieve having a nominal width of aperture of 2.00mm, and imported in consignments of not less than 508 tonnes each	Free	Free
II. Other	3.2%	CI } Free C2 } E }
B. Other :		
I. Hoopwood	2.4%	M } Free C2 } E }
II. Other	5.6%	M } 3.2% CI } 2.4% C2 } Free E }
44.10 WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT NOR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, WHIPS, GOLF CLUB SHAFTS, UMBRELLA HANDLES, TOOL HANDLES OR THE LIKE	1.8%	M } Free C2 } E }
44.11 DRAWN WOOD; MATCH SPLINTS; WOODEN PEGS OR PINS FOR FOOTWEAR	7.6%	M } 4% CI } 3.6% C2 } Free E }
44.12 WOOD WOOL AND WOOD FLOUR :		
A. Wood wool	3%	M } Free C2 } E }
B. Wood flour	6%	M } 3% CI } Free C2 } E }
44.13 WOOD (INCLUDING BLOCKS, STRIPS AND FRIEZES FOR PARQUET OR WOOD BLOCK FLOORING, NOT ASSEMBLED), PLANED, TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, CENTRE V-JOINTED, BEADED, CENTRE-BEADED OR THE LIKE, BUT NOT FURTHER MANUFACTURED :		
A. Hardwood flooring blocks, strips and friezes, planed and tongued and grooved, or planed and otherwise manufactured	9%	M } 6% CI } 3% C2 } Free E }
B. Other	3%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
44.14 WOOD SAWN LENGTHWISE, SLICED OR PEELED, BUT NOT FURTHER PREPARED, OF A THICKNESS NOT EXCEEDING 5mm; VENEER SHEETS AND SHEETS FOR PLYWOOD, OF A THICKNESS NOT EXCEEDING 5mm:		
* A. Small boards for the manufacture of pencils	Free	Free
B. Other	4.2%	M } C2 } Free E }
44.15 PLYWOOD, BLOCKBOARD, LAMINBOARD, BATTENBOARD AND SIMILAR LAMINATED WOOD PRODUCTS (INCLUDING VENEERED PANELS AND SHEETS); INLAID WOOD AND WOOD MARQUETRY:		
A. Plywood, blockboard, laminboard and battenboard, containing no material other than wood and bonding material	7.8%	M } C2 } Free E }
B. Other	11.8%	M } 4% CI } 7.8% C2 } Free E }
44.16 CELLULAR WOOD PANELS, WHETHER OR NOT FACED WITH BASE METAL	7%	M } 4% CI } 3% C2 } Free E }
44.17 "IMPROVED" WOOD, IN SHEETS, BLOCKS OR THE LIKE	2.4%	M } C2 } Free E }
44.18 RECONSTITUTED WOOD, BEING WOOD SHAVINGS, WOOD CHIPS, SAWDUST, WOOD FLOUR OR OTHER LIGNEOUS WASTE AGGLOMERATED WITH NATURAL OR ARTIFICIAL RESINS OR OTHER ORGANIC BINDING SUBSTANCES, IN SHEETS, BLOCKS OR THE LIKE:		
A. Flaxboard	11.2%	M } 4% CI } 7.2% C2 } Free E }
B. Other	14.4%	M } 7.2% CI } Free C2 } E }
44.19 WOODEN BEADINGS AND MOULDINGS, INCLUDING MOULDED SKIRTING AND OTHER MOULDED BOARDS	7.5%	M } 3% CI } 4.5% C2 } Free E }
44.20 WOODEN PICTURE FRAMES, PHOTOGRAPH FRAMES, MIRROR FRAMES AND THE LIKE:		
A. Carved	7.5%	M } 3% CI } 4.5% C2 } Free E }
B. Other	8.5%	M } 4% CI } 4.5% C2 } Free E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
44.21 COMPLETE WOODEN PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS :		
A. Wholly or partly of plywood, blockboard, laminboard, battenboard or similar laminated wood products (including veneered wood panels and sheets) :		
I. Openwork containers, imported assembled, unassembled or partly assembled, consisting wholly or mainly of veneer strips fastened together and known as "broccoli crates" or "lettuce crates"	7.2%	M } Free C2 } E }
II. Plywood barrel sets, imported unassembled	7.2%	M } Free C2 } E }
III. Other	10.4%	M } 3.2% C1 } 7.2% C2 } Free E }
B. Other :		
I. Unassembled, and consisting of softwood boxboards not dove-tailed, mortised or tenoned at the ends	6%	M } Free C2 } E }
II. Other :		
a) Openwork containers, imported assembled, unassembled or partly assembled, consisting wholly or mainly of veneer strips fastened together and known as "broccoli crates" or "lettuce crates"	6%	M } Free C2 } E }
b) Plywood barrel sets, imported unassembled	6%	M } Free C2 } E }
c) Other	9.2%	M } 3.2% C1 } 6% C2 } Free E }
44.22 CASKS, BARRELS, VATS, TUBS, BUCKETS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, OTHER THAN STAVES FALLING WITHIN HEADING No. 44.08 :		
A. Sections of cask-heads not dowel-holed or pegged, and cask-heads consisting of a single circular sheet of wood	3.3%	M } Free C2 } E }
B. Empty palm oil casks, assembled, with staves not less than 0.99m and not more than 1.12m in length and heads not less than 0.86m and not more than 1.02m in diameter, which have been used to contain palm oil	3.3%	M } Free C2 } E }
C. Used casks and barrels of oak, whether assembled or not ; staves and heads, being parts of such casks and barrels	3.3%	M } Free C2 } E }
D. Other	6.5%	M } 3.2% C1 } 3.3% C2 } Free E }
44.23 BUILDERS' CARPENTRY AND JOINERY (INCLUDING PREFABRICATED AND SECTIONAL BUILDINGS AND ASSEMBLED PARQUET FLOORING PANELS) :		
A. Shuttering for concrete constructional work	6.3%	M } 3% C1 } 3.3% C2 } Free E }
B. Other :		
I. Hardwood parquet flooring panels, assembled	10.2%	M } 6% C1 } 4.2% C2 } Free E }
II. Other	7%	M } 3% C1 } 4.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
44.24 HOUSEHOLD UTENSILS OF WOOD	10.5%	M 6% CI 4.5% C2 } Free E }
44.25 WOODEN TOOLS, TOOL BODIES, TOOL HANDLES, BROOM AND BRUSH BODIES AND HANDLES; BOOT AND SHOE LASTS AND TREES, OF WOOD:		
A. Handles for articles of cutlery, forks and spoons; brush bodies	7.9%	M 4% CI 3.9% C2 } Free E }
B. Other:		
I. Last blocks roughly shaped by sawing or turning but not further manufactured; fork, shovel and spade handles of the box or "D" type, whether riveted or not	3.6%	M } Free C2 E }
II. Other:		
a) Tool, broom and brush handles of ash	3.6%	M } Free C2 E }
b) Other	7.6%	M 4% CI 3.6% C2 } Free E }
44.26 SPOOLS, COPS, BOBBINS, SEWING THREAD REELS AND THE LIKE, OF TURNED WOOD:		
A. Reels for sewing thread and the like:		
I. Reels and reel blocks, not exceeding 127mm in length and 64mm in diameter, punched longitudinally	2.1%	M } Free C2 E }
II. Other	5.3%	M 3.2% CI 2.1% C2 } Free E }
B. Other:		
I. Rough turned bobbin blocks, not exceeding 153mm in length and 83mm in diameter at the ends and 39mm diameter in the barrel, punched longitudinally but not further manufactured	4.8%	M } Free C2 E }
II. Other	8%	M 3.2% CI 4.8% C2 } Free E }
44.27 STANDARD LAMPS, TABLE LAMPS AND OTHER LIGHTING FITTINGS, OF WOOD; ARTICLES OF FURNITURE, OF WOOD, NOT FALLING WITHIN CHAPTER 94; CASKETS, CIGARETTE BOXES, TRAYS, FRUIT BOWLS, ORNAMENTS AND OTHER FANCY ARTICLES, OF WOOD; CASES FOR CUTLERY, FOR DRAWING INSTRUMENTS OR FOR VIOLINS, AND SIMILAR RECEPTACLES, OF WOOD; ARTICLES OF WOOD FOR PERSONAL USE OR ADORNMENT, OF A KIND NORMALLY CARRIED IN THE POCKET, IN THE HANDBAG OR ON THE PERSON; PARTS OF THE FOREGOING ARTICLES, OF WOOD:		
A. Beads and bead trimmings; carved pictures and wall plaques	7%	M 3% CI 4.2% C2 } Free E }
B. Caskets, cigarette boxes, trays, fruit bowls, ornaments (including statuettes and figures but not including candlesticks) and other fancy articles of wood	10.2%	M 6% CI 4.2% C2 } Free E }
C. Other	8.2%	M 4% CI 4.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
44.28 OTHER ARTICLES OF WOOD :		
A. Foundry moulding patterns	8.1%	M 6% CI 2.1% C2 } Free E }
B. Blind rollers, whether or not fitted with springs :		
I. Spring blind or shade rollers, whether with brackets or laths or not, and whether in sets or not, and rollers therefor bored at one or both ends or further manufactured	5.9%	M 2% CI 3.9% C2 } Free E }
II. Other	9.9%	M 6% CI 3.9% C2 } Free E }
C. Other :		
I. Pallets of a kind used with fork lift trucks having two-tongue forks	4.2%	M } Free C2 } E }
II. Softwood boxboards, other than those covered by headings Nos. 44.05, 44.13, 44.14 and 44.21, not dove-tailed, mortised or tenoned at the ends	4.2%	M } Free C2 } E }
III. Stems of turned ash, being straight lengths of not less than 0.45m and not more than 1.07m, of circular cross-section of diameter (uniform throughout the length) not less than 34mm and not more than 43mm, not further prepared or manufactured	4.2%	M } Free C2 } E }
IV. Parts of the goods of subheading 44.21 A. I. and B. II. a)	4.2%	M } Free C2 } E }
V. Parts of plywood barrels (other than the complete sets of subheading 44.21 A. II. and B. II. b)	7%	M 3.2% CI 4.2% C2 } Free E }
VI. Other	10.2%	M 6% CI 4.2% C2 } Free E }

Chapter 45

CORK AND ARTICLES OF CORK

NOTES

I. This Chapter does not cover :

- (a) Footwear or parts of footwear falling within Chapter 64 ;
 (b) Headgear or parts of headgear falling within Chapter 65 ; or

(c) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

2. Natural cork roughly squared or deprived of the outer bark is to be taken to fall within heading No. 45.02 and not within heading No. 45.01.

Tariff Heading	Rate of Duty	
	Full	Preferential
45.01 NATURAL CORK, UNWORKED, CRUSHED, GRANULATED OR GROUND ; WASTE CORK	1.8%	M } Free C2 } E }
45.02 NATURAL CORK IN BLOCKS, PLATES, SHEETS OR STRIPS (INCLUDING CUBES OR SQUARE SLABS, CUT TO SIZE FOR CORKS OR STOPPERS)	4.8%	M } Free C2 } E }
45.03 ARTICLES OF NATURAL CORK :		
A. Discs not exceeding 31mm in diameter nor 5mm in thickness	9.6%	M } Free C2 } E }
B. Stoppers containing no material other than natural cork, wax and adhesives	9.6%	M } Free C2 } E }
C. Other :		
I. Stoppers not containing metal, rubber or wood	9.6%	M } Free C2 } E }
II. Other	13.6%	M } 4% C1 } 9.6% C2 } Free E }
45.04 AGGLOMERATED CORK (BEING CORK AGGLOMERATED WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK :		
* A. Discs for the manufacture of crown corks	11%	M } 4% C1 } 6.6% C2 } Free E }
B. Other :		
I. Stoppers not containing metal, rubber or wood	9.6%	M } Free C2 } E }
II. Tiles, not exceeding 10mm in thickness, and of which neither the length nor the width exceeds 331mm, tongued and grooved and surface smoothed, but not further prepared or manufactured	11.6%	M } 2% C1 } 9.6% C2 } Free E }
III. Rectangular blocks, plates, sheets or strips, made wholly from cork	9.6%	M } Free C2 } E }
IV. Other	13.6%	M } 4% C1 } 9.6% C2 } Free E }

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

Chapter 46

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
46.01 PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, FOR ALL USES, WHETHER OR NOT ASSEMBLED INTO STRIPS :		
A. Of unspun vegetable materials	Free	Free
B. Other	3.9%	M C2 E } Free
46.02 PLAITING MATERIALS (OTHER THAN PRODUCTS FALLING WITHIN HEADING No. 46.01) BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, INCLUDING MATTING, MATS AND SCREENS ; STRAW ENVELOPES FOR BOTTLES :		
A. Coarse matting ; straw envelopes for bottles ; screens and other coarse articles used for packing or for protection	3%	M C2 E } Free
B. Chinese mats and matting and similar mats and matting	3.3%	M C2 E } Free
C. Other articles :		
I. Of unspun vegetable materials :		
a) Not backed or lined with paper or woven fabric	3.6%	M C2 E } Free
b) Backed or lined with paper or woven fabric	3.3%	M C2 E } Free
II. Of strips of paper, whether or not mixed in any proportion with vegetable materials	3.3%	M C2 E } Free
III. Of other plaiting materials	5.7%	M C2 E } Free
46.03 BASKETWORK, WICKERWORK AND OTHER ARTICLES OF PLAITING MATERIALS, MADE DIRECTLY TO SHAPE ; ARTICLES MADE UP FROM GOODS FALLING WITHIN HEADING No. 46.01 OR 46.02 ; ARTICLES OF LOOFAH :		
A. Baskets of osier, willow, cane or wicker	18%	M C1 C2 E } 12% 6% Free
B. Other :		
I. Articles of rush, reed, straw or grass ; articles of loofah	6%	M C2 E } Free
II. Other	10%	M C1 C2 E } 4% 6% Free

Section X

PAPER-MAKING MATERIAL ; PAPER AND PAPERBOARD AND
ARTICLES THEREOF

Chapter 47

PAPER-MAKING MATERIAL

Tariff Heading	Rate of Duty	
	Full	Preferential
47.01 PULP DERIVED BY MECHANICAL OR CHEMICAL MEANS FROM ANY FIBROUS VEGETABLE MATERIAL :		
A. Wood pulp :		
* I. For the manufacture of regenerated textile fibres	Free	Free
II. Other :		
a) Sulphite wood pulp	0.9%	M C2 E } Free
b) Other	Free	Free
B. Other	Free	Free
47.02 WASTE PAPER AND PAPERBOARD ; SCRAP ARTICLES OF PAPER OR OF PAPERBOARD, FIT ONLY FOR USE IN PAPER-MAKING :		
A. Waste paper and paperboard :		
I. Fit only for use in paper-making	Free	Free
II. Other :		
* a) To be rendered fit only for use in paper-making	Free	Free
b) Other	0.9%	M C2 E } Free
B. Scrap articles of paper or of paperboard, fit only for use in paper-making	Free	Free

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

Chapter 48

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

NOTES

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

ADDITIONAL NOTE

For the purpose of subheading 48.01A., the expression "newsprint" shall be taken to apply to white paper or to paper which has been slightly coloured in the pulp, the mechanical pulp content of which represents at least 70% of the total fibre content, glazed to an extent not exceeding 130 seconds Bekk, unsized, weighing not less than 40g/m² and not more than

57g/m², with watermarks not less than 4cm but not more than 10cm apart, imported in reels of a width of not less than 31cm, containing 8% or less by weight of fillers, and intended for the printing of daily newspapers, weekly papers or other periodicals of heading No. 49.02, published at least ten times per year.

Tariff Heading	Rate of Duty	
	Full	Preferential
1. PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS		
48.01 PAPER AND PAPERBOARD (INCLUDING CELLULOSE WADDING), MACHINE-MADE, IN ROLLS OR SHEETS :		
* A. Newsprint	4.2%	M } Free C2 } †E } 2.6%
B. Cigarette paper	10.2%	M } 6% C1 } 4.2% C2 } Free †E } 2.6%

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

† "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty	
	Full	Preferential
48.01—continued		
C. Kraft paper and kraft board :		
* I. Paper for the manufacture of paper yarn of heading No. 57.08 or of paper yarn reinforced with metal of heading No. 59.04	1.8%	M } Free C2 } †E 1.1%
II. Other :		
a) Weighing more than 220g/m ² :		
1. Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels	11%	M 4% C1 6.6% C2 Free †E 4.5%
2. Other	13.8%	M 7.2% C1 6.6% C2 Free †E 4.5%
b) Weighing not more than 220g/m ² :		
1. Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	11%	M 4% C1 6.6% C2 Free †E 4.5%
2. Machine glazed paper (excluding that of sub-heading I. above)	11%	M 4.8% C1 6.6% C2 Free †E 4.5%
3. Other	13.8%	M 7.2% C1 6.6% C2 Free †E 4.5%
* D. Paper weighing not more than 15g/m ² for use in stencil making :		
I. Machine glazed	7.8%	M 4.8% C1 3% C2 Free †E 1.8%
II. Other	9%	M 6% C1 3% C2 Free †E 1.8%
E. Other :		
I. Weighing more than 220g/m ² :		
a) Strawboard, being board containing not less than 90% by weight of unbleached cereal straw pulp	12%	M 4.8% C1 7.2% C2 Free †E 4.5%
b) Other	14.4%	M } 7.2% C1 } C2 } Free †E 4.5%
II. Weighing not more than 220g/m ² :		
a) Machine glazed paper (excluding fully bleached white poster paper)	12%	M 4.8% C1 7.2% C2 Free †E 4.5%
b) Other :		
I. Tissue paper :		
aa) Weighing not more than 25g/m ²	7.2%	M } Free C2 } †E 4.5%
bb) Other	13.2%	M 6% C1 7.2% C2 Free †E 4.5%

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

† "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty	
	Full	Preferential
48.01 E. II. b)—continued		
2. Printing paper :		
aa) Paper in rolls, having a water absorbency when tested by the one-minute Cobb method of not less than 45g/m ² , containing not less than 70% of mechanical wood pulp and of a weight not less than 48 nor more than 62g/m ²	7.2%	M } Free C2 } 4.5% †E
bb) Other	13.2%	M 6% C1 7.2% C2 Free †E 4.5%
3. Writing or duplicating paper in sheets	13.2%	M 6% C1 7.2% C2 Free †E 4.5%
4. Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	13.2%	M 6% C1 7.2% C2 Free †E 4.5%
5. Other	14.4%	M } 7.2% C1 } Free C2 } 4.5% †E
48.02 HAND-MADE PAPER AND PAPERBOARD :		
A. Writing or printing paper in sheets measuring more than 36cm in either length or breadth	10.5%	M 6% C1 4.5% C2 Free †E 2.8%
B. Tissue paper :		
I. Weighing not more than 25g/m ²	4.5%	M } Free C2 } 2.8% †E
II. Other	10.5%	M 6% C1 4.5% C2 Free †E 2.8%
C. Other	11.7%	M 7.2% C1 4.5% C2 Free †E 2.8%
48.03 PARCHMENT OR GREASEPROOF PAPER AND PAPERBOARD, AND IMITATIONS THEREOF, AND GLAZED TRANSPARENT PAPER, IN ROLLS OR SHEETS :		
A. Greaseproof paper and imitation greaseproof paper	13%	M 4.8% C1 7.8% C2 Free †E 4.8%
B. Other	15%	M 7.2% C1 7.8% C2 Free †E 4.8%
48.04 COMPOSITE PAPER OR PAPERBOARD (MADE BY STICKING FLAT LAYERS TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS :		
A. Weighing more than 220g/m ² and, apart from adhesive, consisting wholly of strawboards containing not less than 90% by weight of unbleached cereal straw pulp	13%	M 4.8% C1 7.8% C2 Free †E 4.8%
B. Other	15%	M 7.2% C1 7.8% C2 Free †E 4.8%

† "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty	
	Full	Preferential
48.05 PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS :		
A. Paper and paperboard, corrugated :		
I. Of a weight when fully extended equivalent to not more than 220g/m², not being corrugated with flat surface sheets :		
a) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	12.4%	M 4% CI 8.4% C2 Free †E 5.2%
b) Machine glazed paper (excluding paper comprised in subheading a) above and fully bleached white poster paper)	14%	M 4.8% CI 8.4% C2 Free †E 5.2%
c) Other :		
1. Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	14%	M 6% CI 8.4% C2 Free †E 5.2%
2. Greaseproof and imitation greaseproof paper	14%	M 4.8% CI 8.4% C2 Free †E 5.2%
3. Other	15.6%	M 7.2% CI 8.4% C2 Free †E 5.2%
II. Other :		
a) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels, not being corrugated with flat surface sheets	12.4%	M 4% CI 8.4% C2 Free †E 5.2%
b) Other	15.6%	M 7.2% CI 8.4% C2 Free †E 5.2%
B. Other :		
I. Of a weight when fully extended equivalent to not more than 220g/m² :		
a) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	11.8%	M 4% CI 7.8% C2 Free †E 4.8%
b) Machine glazed paper (excluding paper comprised in subheading a) above and fully bleached white poster paper)	13%	M 4.8% CI 7.8% C2 Free †E 4.8%
c) Other :		
I. Tissue paper :		
aa) Of a weight when fully extended equivalent to not more than 25g/m ²	7.8%	M } Free C2 } †E 4.8%
bb) Other	13.8%	M 6% CI 7.8% C2 Free †E 4.8%
2. Printing paper ; writing paper in sheets	13.8%	M 6% CI 7.8% C2 Free †E 4.8%
3. Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	13.8%	M 6% CI 7.8% C2 Free †E 4.8%

† "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty	
	Full	Preferential
48.05 B. I. c)—continued		
4. Greaseproof and imitation greaseproof paper	13%	M 4.8% C1 7.8% C2 Free †E 4.8%
5. Other	15%	M 7.2% C1 7.8% C2 Free †E 4.8%
II. Other :		
a) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels	11.8%	M 4% C1 7.8% C2 Free †E 4.8%
b) Other	15%	M 7.2% C1 7.8% C2 Free †E 4.8%
48.06 PAPER AND PAPERBOARD, RULED, LINED OR SQUARED, BUT NOT OTHERWISE PRINTED, IN ROLLS OR SHEETS :		
A. Printing paper ; writing or duplicating paper in sheets	13.8%	M 6% C1 7.8% C2 Free †E 4.8%
B. Other	15%	M 7.2% C1 7.8% C2 Free †E 4.8%
48.07 PAPER AND PAPERBOARD, IMPREGNATED, COATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED (NOT BEING MERELY RULED, LINED OR SQUARED AND NOT CONSTITUTING PRINTED MATTER WITHIN CHAPTER 49), IN ROLLS OR SHEETS :		
A. Coated with mica powder :		
I. Weighing not more than 220g/m ² :		
a) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	10%	M 4% C1 6% C2 Free †E 3.7%
b) Other	13.2%	M 7.2% C1 6% C2 Free †E 3.7%
II. Weighing more than 220g/m ²	13.2%	M 7.2% C1 6% C2 Free †E 3.7%
B. Other :		
I. Weighing not more than 220g/m ² :		
a) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	11.2%	M 4% C1 7.2% C2 Free †E 4.5%
b) Machine glazed paper (excluding paper comprised in subheading a) above and fully bleached white poster paper)	12%	M 4.8% C1 7.2% C2 Free †E 4.5%
c) Other :		
I. Tissue paper :		
aa) Weighing not more than 25g/m ²	7.2%	M } Free C2 } †E 4.5%
bb) Other	13.2%	M 6% C1 7.2% C2 Free †E 4.5%

† "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty	
	Full	Preferential
48.07 B. 1. c)—continued		
2. Printing paper ; writing or duplicating paper in sheets	13.2%	M 6% CI 7.2% C2 Free †E 4.5%
3. Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	13.2%	M 6% CI 7.2% C2 Free †E 4.5%
4. Greaseproof and imitation greaseproof paper	12%	M 4.8% CI 7.2% C2 Free †E 4.5%
5. Other	14.4%	M } 7.2% CI } C2 Free †E 4.5%
II. Weighing more than 220g/m² :		
a) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels, not being composite board	11.2%	M 4% CI 7.2% C2 Free †E 4.5%
b) Strawboard, being board containing not less than 90% by weight of unbleached cereal straw pulp	12%	M 4.8% CI 7.2% C2 Free †E 4.5%
c) Other	14.4%	M } 7.2% CI } C2 Free †E 4.5%
48.08 FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	15%	M 7.2% CI 7.8% C2 Free †E 4.8%
48.09 BUILDING BOARD OF WOOD PULP OR OF VEGETABLE FIBRE, WHETHER OR NOT BONDED WITH NATURAL OR ARTIFICIAL RESINS OR WITH SIMILAR BINDERS	13.8%	M 7.2% CI 6.6% C2 } Free E }
II. PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD		
48.10 CIGARETTE PAPER, CUT TO SIZE, WHETHER OR NOT IN THE FORM OF BOOKLETS OR TUBES	10.5%	M 6% CI 4.5% C2 Free †E 2.8%
48.11 WALLPAPER AND LINCRUSTA ; WINDOW TRANSPARENCIES OF PAPER	11.8%	M 4% CI 7.8% C2 Free †E 4.8%
48.12 FLOOR COVERINGS PREPARED ON A BASE OF PAPER OR OF PAPERBOARD, WHETHER OR NOT CUT TO SIZE, WITH OR WITHOUT A COATING OF LINOLEUM COMPOUND	12.4%	M 4% CI 8.4% C2 Free †E 5.2%
48.13 CARBON AND OTHER COPYING PAPERS (INCLUDING DUPLICATOR STENCILS) AND TRANSFER PAPERS, CUT TO SIZE, WHETHER OR NOT PUT UP IN BOXES	14.4%	M } 7.2% CI } C2 Free †E 4.5%
48.14 WRITING BLOCKS, ENVELOPES, LETTER CARDS, PLAIN POSTCARDS, CORRESPONDENCE CARDS ; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING ONLY AN ASSORTMENT OF PAPER STATIONERY	15%	M 6% CI 9% C2 Free †E 5.6%

† "E" rate (nil) for Denmark.

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Tariff Heading	Rate of Duty	
	Full	Preferential
48.15 OTHER PAPER AND PAPERBOARD, CUT TO SIZE OR SHAPE :		
A. Adhesive strips of a width not exceeding 10cm, the coating of which consists of unvulcanised natural or synthetic rubber :		
I. Weighing not more than 220g/m² :		
a) Manufactured wholly of bleached or unbleached sulphate cellulose fibre	7.9%	M 4% C1 3.9% C2 Free †E 2.4%
b) Of machine glazed paper (excluding paper comprised in subheading a) above and fully bleached white poster paper)	8.7%	M 4.8% C1 3.9% C2 Free †E 2.4%
c) Other	11.1%	M 7.2% C1 3.9% C2 Free †E 2.4%
II. Weighing more than 220g/m²	11.1%	M 7.2% C1 3.9% C2 Free †E 2.4%
B. Other :		
I. Weighing not more than 220g/m² :		
* a) For the manufacture of paper yarn of heading No. 57.08 or of paper yarn reinforced with metal of heading No. 59.04	7.2%	M } Free C2 } E }
b) Toilet paper	14.4%	M } 7.2% C1 } Free C2 } 4.5% †E }
c) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre, in strips, rolls or in square-cut or angle-cut sheets	11.2%	M 4% C1 7.2% C2 Free †E 4.5%
d) Machine glazed paper (excluding paper comprised in subheading a) or b) above and fully bleached white poster paper) in strips, rolls or in square-cut or angle-cut sheets	12%	M 4.8% C1 7.2% C2 Free †E 4.5%
e) Greaseproof and imitation greaseproof paper in strips, rolls or in square-cut or angle-cut sheets	12%	M 4.8% C1 7.2% C2 Free †E 4.5%
f) Other :		
I. Tissue paper in strips, rolls or rectangular sheets :		
aa) Weighing not more than 25g/m ²	7.2%	M } Free C2 } 4.5% †E }
bb) Other	13.2%	M 6% C1 7.2% C2 Free †E 4.5%
2. Writing or printing paper in parallelograms of which all sides exceed 36cm	13.2%	M 6% C1 7.2% C2 Free †E 4.5%
3. Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	13.2%	M 6% C1 7.2% C2 Free †E 4.5%
4. Other	14.4%	M } 7.2% C1 } Free C2 } 4.5% †E }
II. Weighing more than 220g/m²	14.4%	M } 7.2% C1 } Free C2 } 4.5% †E }

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

† "E" rate (all) for Denmark.

Tariff Heading	Rate of Duty	
	Full	Preferential
48.16 BOXES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER OR PAPERBOARD	13.8%	M 4.8% CI 9% C2 Free †E 5.6%
48.17 BOX FILES, LETTER TRAYS, STORAGE BOXES AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD, OF A KIND COMMONLY USED IN OFFICES, SHOPS AND THE LIKE	14%	M 4.8% CI 8.4% C2 Free †E 5.2%
48.18 REGISTERS, EXERCISE BOOKS, NOTE BOOKS, MEMORANDUM BLOCKS, ORDER BOOKS, RECEIPT BOOKS, DIARIES, BLOTTER-PADS, BINDERS (LOOSE-LEAF OR OTHER), FILE COVERS AND OTHER STATIONERY OF PAPER OR PAPERBOARD; SAMPLE AND OTHER ALBUMS AND BOOK COVERS, OF PAPER OR PAPERBOARD:		
A. Printed forms; printed book covers (other than trade advertising material) for books of a kind falling within heading No. 49.01, 49.03, 49.04 or 49.05	9%	M } Free C2 } †E 5.6%
B. Trade advertising material:		
I. Material the primary purpose of which is to stimulate travel outside the British Islands	9%	M } Free C2 } †E 5.6%
II. Other	13.8%	M 4.8% CI 9% C2 Free †E 5.6%
C. Other	13%	M 4% CI 9% C2 Free †E 5.6%
48.19 PAPER OR PAPERBOARD LABELS, WHETHER OR NOT PRINTED OR GUMMED	15.6%	M 7.2% CI 8.4% C2 Free †E 5.2%
48.20 BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED)	12.4%	M 4% CI 8.4% C2 Free †E 5.2%
48.21 OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD OR CELLULOSE WADDING:		
A. Perforated paper and paperboard for Jacquard and similar machines	11.1%	M 7.2% CI 3.9% C2 Free †E 2.4%
B. Napkins and napkin liners, for babies, put up for retail sale	14.4%	M } 7.2% CI } C2 } Free †E 5.2%
C. Other:		
I. Paper dress patterns, including the paper envelopes in which they are enclosed	8.4%	M } Free C2 } †E 5.2%
II. Face and hand towels, made wholly of paper weighing not less than 24g/m ²	8.4%	M } Free C2 } †E 5.2%
III. Serviettes and handkerchiefs, not printed, of an area not exceeding 2,580cm ² , made wholly of paper weighing not less than 17g/m ²	8.4%	M } Free C2 } †E 5.2%
IV. Sanitary napkins of cellulose wadding	12.4%	M 4% CI 8.4% C2 Free †E 5.2%
V. Cards, tapes and other articles on which information has been recorded by means of perforated holes and which are for use in statistical and other machines	8.4%	M } Free C2 } †E 5.2%
VI. Other	15.6%	M 7.2% CI 8.4% C2 Free †E 5.2%

† "E" rate (nil) for Denmark.

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Chapter 49

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
49.01 PRINTED BOOKS, BOOKLETS, BROCHURES, PAMPHLETS AND LEAFLETS	Free	Free
49.02 NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED	Free	Free
49.03 CHILDREN'S PICTURE BOOKS AND PAINTING BOOKS	7.8%	M } Free C2 } †E } 4.8%
49.04 MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	Free	Free
49.05 MAPS AND HYDROGRAPHIC AND SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS AND TOPOGRAPHICAL PLANS, PRINTED; PRINTED GLOBES (TERRESTRIAL OR CELESTIAL) :		
A. Printed globes (terrestrial or celestial)	3.9%	M } Free C2 } †E } 2.4%
B. Other	Free	Free
49.06 PLANS AND DRAWINGS, FOR INDUSTRIAL, ARCHITECTURAL, ENGINEERING, COMMERCIAL OR SIMILAR PURPOSES, WHETHER ORIGINAL OR REPRODUCTIONS ON SENSITISED PAPER; MANUSCRIPTS AND TYPESCRIPTS	Free	Free

† "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty	
	Full	Preferential
49.07 UNUSED POSTAGE, REVENUE AND SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY TO WHICH THEY ARE DESTINED; STAMP-IMPRESSED PAPER; BANKNOTES, STOCK, SHARE AND BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE; CHEQUE BOOKS:		
A. Postage, revenue and similar stamps	1.8%	M } Free C2 } †E } 1.1%
B. Banknotes	Free	Free
C. Other:		
I. Signed and numbered	Free	Free
II. Other	4.5%	M } Free C2 } †E } 2.8%
49.08 TRANSFERS (DECALCOMANIAS)	8.8%	M } 4% C1 } 4.8% C2 } Free †E } 3%
49.09 PICTURE POSTCARDS, CHRISTMAS AND OTHER PICTURE GREETING CARDS, PRINTED BY ANY PROCESS, WITH OR WITHOUT TRIMMINGS:		
A. Trade advertising material the primary purpose of which is to stimulate travel outside the British Islands	6.6%	M } Free C2 } †E } 4.1%
B. Other	11%	M } 4% C1 } 6.6% C2 } Free †E } 4.1%
49.10 CALENDARS OF ANY KIND, OF PAPER OR PAPERBOARD, INCLUDING CALENDAR BLOCKS:		
A. Trade advertising material:		
I. Material the primary purpose of which is to stimulate travel outside the British Islands	5.7%	M } Free C2 } †E } 3.5%
II. Other	8.7%	M } 3% C1 } 5.7% C2 } Free †E } 3.5%
B. Other	9.5%	M } 4% C1 } 5.7% C2 } Free †E } 3.5%
49.11 OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS:		
* A. Sheets (not being trade advertising material), not folded, merely with illustrations or pictures not bearing a text or caption, for editions of books or periodicals which are published in different countries in one or more languages	Free	Free
B. Other:		
I. Trade advertising material, the following:		
a) Catalogues and lists of books and publications offered for sale by publishers or booksellers established outside the British Islands	5.4%	M } Free C2 } †E } 3.3%
b) Publications, illustrated or not, the primary purpose of which is to stimulate study or travel outside the British Islands, or to advertise exhibitions held outside the British Islands	5.4%	M } Free C2 } †E } 3.3%

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

† "E" rate (nil) for Denmark.

Tariff Heading	Rate of Duty	
	Full	Preferential
49.11 B. I.—continued		
c) Other catalogues, lists, books, publications and documents :		
1. Imported either in a packet not exceeding 2.25lb. in gross weight or in a packet containing not more than one copy of any catalogue, list, book, publication or document, being in either case a postal packet or a packet which does not form part of a larger consignment	5.4%	M } Free C2 } †E 3.3%
2. Other	10.2%	M 4.8% C1 5.4% C2 Free †E 3.3%
d) Printed parts of catalogues, lists, books, publications and documents	10.2%	M 4.8% C1 5.4% C2 Free †E 3.3%
II. Less than full-size reproductions of articles falling within headings Nos. 49.01, 49.02, 49.03, 49.04, 49.05, 49.06, 49.07 or subheadings 49.09 A., 49.10 A. I., 49.11 A., 49.11 B. I. a), 49.11 B. I. b), 49.11 B. III. b)1., 49.11 B. III. b)2.	5.4%	M } Free C2 } †E 3.3%
III. Other :		
a) Photographic prints	5.4%	M } Free C2 } †E 3.3%
b) Other printed matter :		
1. Parts of books or booklets in the form of printed pictures or illustrations not bearing a text	5.4%	M } Free C2 } †E 3.3%
2. Printed documents, printed diagrams, and printed architectural, engineering and similar industrial designs or plans, not being trade advertising material	5.4%	M } Free C2 } †E 3.3%
3. Other	10.2%	M 4.8% C1 5.4% C2 Free †E 3.3%

† "E" rate (nil) for Denmark.

Section XI

TEXTILES AND TEXTILE ARTICLES

NOTES

1. This Section does not cover :
 - (a) Animal brush making bristles or hair (heading No. 05.02) ; horsehair or horsehair waste (heading No. 05.03) ;
 - (b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17) ;
 - (c) Vegetable materials falling within Chapter 14 ;
 - (d) Asbestos of heading No. 25.24 or articles of asbestos and other products of heading No. 68.13 or 68.14 ;
 - (e) Articles falling within heading No. 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials) ;
 - (f) Sensitised textile fabric (heading No. 37.03) ;
 - (g) Monofil of which any cross-sectional dimension exceeds 1mm and strip (artificial straw and the like) of a width exceeding 5mm, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46) ;
 - (h) Woven textile fabrics, felt, bonded fibre fabrics or similar bonded yarn fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40 ;
 - (i) Skins with their wool on (Chapter 41 or 43) or articles of 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 (18,000 denier) ;
 - (b) Of man-made fibres (including yarn of two or more monofil of Chapter 51), of a weight exceeding 1g/m (9,000 denier) ;
 - (c) Of true hemp or flax :
 - (i) Polished or glazed, of which the length per kilogram, 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:
- In cross-reeled hanks or skeins; or
 - Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
- (C) The above provisions relating to flax and ramie yarn are also applicable in respect of hemp.
5. (a) For the purposes of heading No. 55.07, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- (b) For the purposes of heading No. 58.08, "plain" means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling-in of the meshes. In applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.
6. For the purposes of this Section, the expression "made up" means:
- Cut otherwise than into rectangles;
 - Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, tablecloths, scarf squares and blankets);
 - Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;
 - Cut to size and having undergone a process of drawn thread work;
 - Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).
7. The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.

ADDITIONAL NOTES

1. Subject to the provisions of Additional Note 2 below, the classification of goods containing two or more textile materials shall be effected within the headings of Chapters 58 to 63, in accordance with the following provisions, where applicable:
- Goods containing more than 10% by weight of silk, noil or other waste silk or any combination thereof are to be classified as if consisting wholly of that one of those materials which predominates in weight;
 - All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material; and
 - The provisions of Note 2(B) of this Section shall also apply.
2. (a) In the case of goods falling within headings Nos. 58.01 to 59.05 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 care or padding, no account shall be taken of such support, care 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, broids, etc., of different textile materials, whether or not combined with components constituting only accessories (linings, stiffenings, collars, cuffs, lapels, ribbons and other trimmings, ornamental or not), account shall only be taken, for the application of these provisions, of the part considered as giving the goods their essential character within the meaning of Rule 3 for the interpretation of the Nomenclature of the Schedule of Duties

SPECIAL NOTE APPLYING TO CERTAIN SUBHEADINGS ONLY

Notwithstanding the provisions in the Additional Note 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	0-6%	M } Free C2 } E }
50.02 RAW SILK (NOT THROWN)	3%	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	4-2%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
50.05 YARN SPUN FROM SILK WASTE OTHER THAN NOIL, NOT PUT UP FOR RETAIL SALE	2.1%	M } Free C2 } E }
50.06 YARN SPUN FROM NOIL SILK, NOT PUT UP FOR RETAIL SALE	1.5%	M } Free C2 } E }
50.07 SILK YARN AND YARN SPUN FROM NOIL OR OTHER WASTE SILK, PUT UP FOR RETAIL SALE:		
A. Silk yarn	6%	M } Free C2 } E }
B. Other	3%	M } Free C2 } E }
50.08 SILK-WORM GUT ; IMITATION CATGUT OF SILK :		
A. Silk-worm gut	2.1%	M } Free C2 } E }
B. Imitation catgut	7.3%	M } 5.2% CI } 2.1% C2 } Free E }
50.09 WOVEN FABRICS OF SILK OR OF WASTE SILK OTHER THAN NOIL :		
A. Crepes	14.2%	M } 7% CI } 7.2% C2 } Free E }
B. Pongee, habutai, honan, shantung, corah and similar Far Eastern fabrics, of pure silk (not mixed with noil or other waste silk or with other textile materials), plain-woven, unbleached or not further processed than scoured	11.8%	M } 7% CI } 4.8% C2 } Free E }
C. Other :		
I. Pongee, habutai, honan, shantung, corah and similar Far Eastern fabrics, of pure silk (not mixed with noil or other waste silk or with other textile materials)	15.4%	M } 7% CI } 8.4% C2 } Free E }
II. Other	14.8%	M } 7% CI } 7.8% C2 } Free E }
50.10 WOVEN FABRICS OF NOIL SILK	12.1%	M } 7% CI } 5.1% C2 } Free E }

MAN-MADE FIBRES (CONTINUOUS)

NOTES

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

The term "synthetic textile fibres" applies to the fibres or filaments described under paragraph (a) above, and the term "regenerated textile fibres" to fibres or filaments described under paragraph (b).
2. Heading No. 51.01 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.
3. The expression "yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).
4. Monofil of man-made fibre materials of which no cross-sectional dimension exceeds 1mm is to be classified in heading No. 51.01 when of a weight less than 6.6mg/m (60 denier) and in heading No. 51.02 in other cases.

Monofil of which any cross-sectional dimension exceeds 1mm is to be classified in Chapter 39.

Strip (artificial straw and the like) of man-made fibre materials is to be classified in heading No. 51.02 when of a width not exceeding 5mm and in Chapter 39 in other cases.

Tariff Heading	Rate of Duty	
	Full	Preferential
51.01 YARN OF MAN-MADE FIBRES (CONTINUOUS), NOT PUT UP FOR RETAIL SALE :		
A. Yarn of synthetic textile fibres	5.4%	M } Free C2 } E }
B. Yarn of regenerated textile fibres :		
I. Hollow-filament yarn	1.5%	M } Free C2 } E }
II. Other	6.6%	M } Free C2 } E }
51.02 MONOFIL, STRIP (ARTIFICIAL STRAW AND THE LIKE) AND IMITATION CATGUT, OF MAN-MADE FIBRE MATERIALS :		
A. Of synthetic textile materials :		
I. Monofil :		
a) Imitation catgut	10.6%	M } 5.2% C1 } 5.4% C2 } Free E }
b) Other	5.4%	M } Free C2 } E }
II. Other :		
a) Imitation catgut	11.5%	M } 5.2% C1 } 6.3% C2 } Free E }
b) Other	6.3%	M } Free C2 } E }
B. Of regenerated textile materials :		
I. Monofil :		
a) Imitation catgut	7.9%	M } 5.2% C1 } 2.7% C2 } Free E }
b) Other	2.7%	M } Free C2 } E }
II. Other :		
a) Imitation catgut	8.2%	M } 5.2% C1 } 3% C2 } Free E }
b) Other	3%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
51.03 YARN OF MAN-MADE FIBRES (CONTINUOUS), PUT UP FOR RETAIL SALE :		
A. Yarn of synthetic textile fibres	5.7%	M } C2 } Free E }
B. Yarn of regenerated textile fibres	5.4%	M } C2 } Free E }
51.04 WOVEN FABRICS OF MAN-MADE FIBRES (CONTINUOUS), INCLUDING WOVEN FABRICS OF MONOFIL OR STRIP OF HEADING No. 51.01 OR 51.02 :		
A. Woven fabrics of synthetic textile fibres	14.8%	M } 7% C1 } 7.8% C2 } Free E }
B. Woven fabrics of regenerated textile fibres	16%	M } 7% C1 } 9% C2 } Free E }

Chapter 52

METALLISED TEXTILES

Tariff Heading	Rate of Duty	
	Full	Preferential
52.01 METALLISED YARN, BEING TEXTILE YARN SPUN WITH METAL OR COVERED WITH METAL BY ANY PROCESS	4.2%	M C2 E Free
52.02 WOVEN FABRICS OF METAL THREAD OR OF METALLISED YARN, OF A KIND USED IN ARTICLES OF APPAREL, AS FURNISHING FABRICS OR THE LIKE	12.1%	M C1 C2 E 7% 5.1% Free

WOOL AND OTHER ANIMAL HAIR

NOTE

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

Tariff Heading	Rate of Duty	
	Full	Preferential
53.01 SHEEP'S OR LAMBS' WOOL, NOT CARDED OR COMBED	Free	Free
53.02 OTHER ANIMAL HAIR (FINE OR COARSE), NOT CARDED OR COMBED :		
A. Coarse animal hair, prepared (for example, bleached, dyed) and artificially curled	0.9%	M } Free C2 E }
B. Other	Free	Free
53.03 WASTE OF SHEEP'S OR LAMBS' WOOL OR OF OTHER ANIMAL HAIR (FINE OR COARSE), NOT PULLED OR GARNETTED	Free	Free
53.04 WASTE OF SHEEP'S OR LAMBS' WOOL OR OF OTHER ANIMAL HAIR (FINE OR COARSE), PULLED OR GARNETTED (INCLUDING PULLED OR GARNETTED RAGS)	Free	Free
53.05 SHEEP'S OR LAMBS' WOOL OR OTHER ANIMAL HAIR (FINE OR COARSE), CARDED OR COMBED	1.8%	M } Free C2 E }
53.06 YARN OF CARDED SHEEP'S OR LAMBS' WOOL (WOOLLEN YARN), NOT PUT UP FOR RETAIL SALE :		
A. Containing 85% or more by weight of wool or of wool and fine animal hair	3%	M } Free C2 E }
B. Other	4.8%	M } Free C2 E }
53.07 YARN OF COMBED SHEEP'S OR LAMBS' WOOL (WORSTED YARN), NOT PUT UP FOR RETAIL SALE :		
A. Containing 85% or more by weight of wool or of wool and fine animal hair	3%	M } Free C2 E }
B. Other	6%	M } Free C2 E }
53.08 YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE	2.4%	M } Free C2 E }
53.09 YARN OF HORSEHAIR OR OF OTHER COARSE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE	2.7%	M } Free C2 E }
53.10 YARN OF SHEEP'S OR LAMBS' WOOL, OF HORSEHAIR OR OF OTHER ANIMAL HAIR (FINE OR COARSE), PUT UP FOR RETAIL SALE	6.6%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
53.11 WOVEN FABRICS OF SHEEP'S OR LAMBS' WOOL OR OF FINE ANIMAL HAIR :		
A. Containing 85% or more by weight of such fibres	14.8%	M 7% CI 7.8% C2 } Free E }
B. Other	18%	M 7% CI 10.8% C2 } Free E }
53.12 WOVEN FABRICS OF COARSE ANIMAL HAIR OTHER THAN HORSEHAIR	11.8%	M 7% CI 4.8% C2 } Free E }
53.13 WOVEN FABRICS OF HORSEHAIR	11.8%	M 7% CI 4.8% C2 } Free E }

Chapter 54

FLAX AND RAMIE

Tariff Heading	Rate of Duty	
	Full	Preferential
54.01 FLAX, RAW OR PROCESSED BUT NOT SPUN ; FLAX TOW AND WASTE (INCLUDING PULLED OR GARNETTED RAGS)	Free	Free
54.02 RAMIE, RAW OR PROCESSED BUT NOT SPUN ; RAMIE NOILS AND WASTE (INCLUDING PULLED OR GARNETTED RAGS)	Free	Free
54.03 FLAX OR RAMIE YARN, NOT PUT UP FOR RETAIL SALE :		
A. Flax yarn, polished or glazed	5.4%	M C2 } Free E
B. Other :		
I. Single, measuring per kg :		
a) 45,000m or less	3.9%	M C2 } Free E
b) More than 45,000m	3%	M C2 } Free E
II. Multiple or cabled	4.2%	M C2 } Free E
54.04 FLAX OR RAMIE YARN, PUT UP FOR RETAIL SALE :		
A. Flax yarn, polished or glazed	6%	M C2 } Free E
B. Other	5.1%	M C2 } Free E
54.05 WOVEN FABRICS OF FLAX OR OF RAMIE	16%	M C1 } 7% C2 } 9.6% E } Free

Chapter 55

COTTON

Tariff Heading	Rate of Duty	
	Full	Preferential
55.01 COTTON, NOT CARDED OR COMBED	Free	Free
55.02 COTTON LINTERS	Free	Free
55.03 COTTON WASTE (INCLUDING PULLED OR GARNETTED RAGS), NOT CARDED OR COMBED	Free	Free
55.04 COTTON, CARDED OR COMBED	0.9%	M C2 } Free E
55.05 COTTON YARN, NOT PUT UP FOR RETAIL SALE :		
A. Multiple or cabled, finished, in balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding 900g	4.8%	M C2 } Free E
B. Other :		
I. Measuring, per single yarn, 120,000m or more per kg :		
a) Single yarns	2.4%	M C2 } Free E
b) Other	3.6%	M C2 } Free E
II. Other	4.2%	M C2 } Free E
55.06 COTTON YARN, PUT UP FOR RETAIL SALE	7.2%	M C2 } Free E
55.07 COTTON GAUZE	15.4%	M 10% CI 5.4% C2 } Free E
55.08 TERRY TOWELLING AND SIMILAR TERRY FABRICS, OF COTTON	16%	M 7% CI 9% C2 } Free E
55.09 OTHER WOVEN FABRICS OF COTTON :		
A. Containing 85% or more by weight of cotton :		
I. Of a width of less than 85cm	14.8%	M 7% CI 7.6% C2 } Free E
II. Other	15.4%	M 7% CI 8.4% C2 } Free E
B. Other :		
I. Of a width of less than 85cm	15.4%	M 7% CI 8.4% C2 } Free E
II. Other	16%	M 7% CI 9% C2 } Free E

Chapter 56

MAN MADE FIBRES (DISCONTINUOUS)

NOTE

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

- (a) Length of tow exceeding 2m ;
- (b) Twist less than 5 turns per metre ;
- (c) Weight per filament less than 6.6mg/m (60 denier) ;

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

(e) Total weight of tow more than 2g/m (18,000 denier).
Tow of a length not exceeding 2m is to be classified in heading No. 56.01.

Tariff Heading	Rate of Duty	
	Full	Preferential
56.01 MAN-MADE FIBRES (DISCONTINUOUS), NOT CARDED, COMBED OR OTHERWISE PREPARED FOR SPINNING :		
A. Synthetic textile fibres	5.4%	M } C2 } Free E }
B. Regenerated textile fibres	4.8%	M } C2 } Free E }
56.02 CONTINUOUS FILAMENT TOW FOR THE MANUFACTURE OF MAN-MADE FIBRES (DISCONTINUOUS) :		
A. Of synthetic textile fibres	5.1%	M } C2 } Free E }
B. Of regenerated textile fibres	4.8%	M } C2 } Free E }
56.03 WASTE (INCLUDING YARN WASTE AND PULLED OR GARNETTED RAGS) OF MAN-MADE FIBRES (CONTINUOUS OR DISCONTINUOUS), NOT CARDED, COMBED OR OTHERWISE PREPARED FOR SPINNING :		
A. Of synthetic textile fibres	5.1%	M } C2 } Free E }
B. Of regenerated textile fibres	4.8%	M } C2 } Free E }
56.04 MAN-MADE FIBRES (DISCONTINUOUS OR WASTE), CARDED, COMBED OR OTHERWISE PREPARED FOR SPINNING :		
A. Synthetic textile fibres	5.1%	M } C2 } Free E }
B. Regenerated textile fibres	6%	M } C2 } Free E }
56.05 YARN OF MAN-MADE FIBRES (DISCONTINUOUS OR WASTE), NOT PUT UP FOR RETAIL SALE :		
A. Of synthetic textile fibres	6.6%	M } C2 } Free E }
B. Of regenerated textile fibres	6%	M } C2 } Free E }
56.06 YARN OF MAN-MADE FIBRES (DISCONTINUOUS OR WASTE), PUT UP FOR RETAIL SALE	8.4%	M } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
56.07 WOVEN FABRICS OF MAN-MADE FIBRES (DISCONTINUOUS OR WASTE) :		
A. Of synthetic textile fibres :		
I. Gauze weighing not less than 80 g/m ² but not more than 120 g/m ²	16%	M 7% CI 9% C2 } Free E }
II. Other	16%	M 7% CI 9.6% C2 } Free E }
B. Of regenerated textile fibres	16%	M 7% CI 9.6% C2 } Free E }

Chapter 57

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

Tariff Heading	Rate of Duty	
	Full	Preferential
57.01 TRUE HEMP (<i>Cannabis Sativa</i>), RAW OR PROCESSED BUT NOT SPUN ; TOW AND WASTE OF TRUE HEMP (INCLUDING PULLED OR GARNETTED RAGS OR ROPES)	Free	Free
57.02 MANILA HEMP (ABACA) (<i>Musa Textilis</i>), RAW OR PROCESSED BUT NOT SPUN ; TOW AND WASTE OF MANILA HEMP (INCLUDING PULLED OR GARNETTED RAGS OR ROPES)	Free	Free
57.03 JUTE AND OTHER TEXTILE BAST FIBRES NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN ; TOW AND WASTE THEREOF (INCLUDING PULLED OR GARNETTED RAGS OR ROPES)	Free	Free
57.04 OTHER VEGETABLE TEXTILE FIBRES, RAW OR PROCESSED BUT NOT SPUN ; WASTE OF SUCH FIBRES (INCLUDING PULLED OR GARNETTED RAGS OR ROPES)	Free	Free
57.05 YARN OF TRUE HEMP :		
A. Not put up for retail sale :		
I. Polished or glazed	11.4%	M 6% C1 5.4% C2 } Free E }
II. Other	3.6%	M } Free C2 E }
B. Put up for retail sale :		
I. Polished or glazed	10.2%	M 6% C1 4.2% C2 } Free E }
II. Other	4.2%	M } Free C2 E }
57.06 YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING No. 57.03	4.8%	M } Free C2 E }
57.07 YARN OF OTHER VEGETABLE TEXTILE FIBRES :		
A. Coir yarn	Free	Free
B. Other	3%	M } Free C2 E }
57.08 PAPER YARN	8.8%	M 4% C1 4.8% C2 } Free E }
57.09 WOVEN FABRICS OF TRUE HEMP	14.3%	M 8% C1 6.3% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
57.10 WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING No. 57.03 :		
A. Of a width of not more than 150cm and weighing per sq. m :		
I. Less than 310g	20%	M 8% CI 12% C2 } Free E }
II. Not less than 310g but not more than 500g	19%	M 8% CI 11.4% C2 } Free E }
III. More than 500g	17%	M 8% CI 9% C2 } Free E }
B. Of a width of more than 150cm	22%	M 8% CI 13.2% C2 } Free E }
57.11 WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES	14%	M 8% CI 6% C2 } Free E }
57.12 WOVEN FABRICS OF PAPER YARN	12.4%	M 7% CI 5.4% C2 } Free E }

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

NOTES

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

ADDITIONAL NOTE

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

Tariff Heading	Rate of Duty	
	Full	Preferential
58.01 CARPETS, CARPETING AND RUGS, KNOTTED (MADE UP OR NOT) :		
A. Of wool or of fine animal hair :		
I. Hand-made :		
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	14.4% with a maximum of 2.40UA* per sq. m., + whichever is the greater of 8% or £0.1076 per sq. m. exclusive of fringes	M 8% or £0.1076 per sq. m. exclusive of fringes whichever is the greater CI 14.4% with a maximum of 2.40UA* per sq. m. C2 } Free E }
b) Other	14.4% with a maximum of 2.40UA* per sq. m., + £0.1076 per sq. m. exclusive of fringes	M £0.1076 per sq. m. exclusive of fringes CI 14.4% with a maximum of 2.40UA* per sq. m. C2 } Free E }
II. Other :		
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	14.4% with a maximum of 2.40UA* per sq. m., + whichever is the greater of 9% or £0.0238 per sq. m. exclusive of fringes	M 9% or £0.0238 per sq. m. exclusive of fringes, whichever is the greater CI 14.4% with a maximum of 2.40UA* per sq. m. C2 } Free E }
b) Other	14.4% with a maximum of 2.40UA* per sq. m., + whichever is the greater of 7% or £0.0238 per sq. m. exclusive of fringes	M 7% or £0.0238 per sq. m. exclusive of fringes, whichever is the greater CI 14.4% with a maximum of 2.40UA* per sq. m. C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
58.01—continued		
B. Of silk, of waste silk other than noil, of synthetic textile fibres, of yarn falling within heading No. 52.01 or of metal threads :		
I. Hand-made :		
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	12%, + whichever is the greater of 8% or £0.1076 per sq. m. exclusive of fringes	M 8% or £0.1076 per sq. m. exclusive of fringes, whichever is the greater CI 12% C2 } Free E }
b) Other	12% + £0.1076 per sq. m. exclusive of fringes	M £0.1076 per sq. m. exclusive of fringes CI 12% C2 } Free E }
II. Other :		
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	12%, + whichever is the greater of 9% or £0.0238 per sq. m. exclusive of fringes	M 9% or £0.0238 per sq. m. exclusive of fringes, whichever is the greater CI 12% C2 } Free E }
b) Other	12%, + whichever is the greater of 7% or £0.0238 per sq. m. exclusive of fringes	M 7% or £0.0238 per sq. m. exclusive of fringes, whichever is the greater CI 12% C2 } Free E }
C. Of other textile materials :		
I. Hand-made :		
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	7.2%, + whichever is the greater of 8% or £0.1076 per sq. m. exclusive of fringes	M 8% or £0.1076 per sq. m. exclusive of fringes, whichever is the greater CI 7.2% C2 } Free E }
b) Other	7.2% + £0.1076 per sq. m. exclusive of fringes	M £0.1076 per sq. m. exclusive of fringes CI 7.2% C2 } Free E }
II. Other :		
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	7.2%, + whichever is the greater of 9% or £0.0238 per sq. m. exclusive of fringes	M 9% or £0.0238 per sq. m. exclusive of fringes, whichever is the greater CI 7.2% C2 } Free E }
b) Other	7.2%, + whichever is the greater of 7% or £0.0238 per sq. m. exclusive of fringes	M 7% or £0.0238 per sq. m. exclusive of fringes, whichever is the greater CI 7.2% C2 } Free E }

1.1.75

Tariff Heading	Rate of Duty	
	Full	Preferential
58.05 NARROW WOVEN FABRICS, AND NARROW FABRICS (BOLDUC) CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE, OTHER THAN GOODS FALLING WITHIN HEADING No. 58.06 :		
A. Narrow woven fabrics :		
I. Pile fabrics or chenille fabrics :		
a) Of man-made fibres or of cotton	13.3%	M 7% CI 6.3% C2 } Free E }
b) Of silk, of noil silk or of other waste silk	13%	M 7% CI 6% C2 } Free E }
c) Of other textile materials	11.2%	M 7% CI 4.2% C2 } Free E }
II. Other	15.4%	M 7% CI 8.4% C2 } Free E }
B. Bolduc	13%	M 7% CI 6% C2 } Free E }
58.06 WOVEN LABELS, BADGES AND THE LIKE, NOT EMBROIDERED, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE	13%	M 7% CI 6% C2 } Free E }
58.07 CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN), GIMPED YARN (OTHER THAN METALLISED YARN OF HEADING No. 52.01 AND GIMPED HORSEHAIR YARN); BRAIDS AND ORNAMENTAL TRIMMINGS IN THE PIECE; TASSELS, POMPONS AND THE LIKE :		
A. Braids of a width of 5cm or less, of man-made fibres (including monofil or strip of heading No. 51.01 or 51.02), of flax, of ramie or of vegetable textile fibres of Chapter 57	10.9%	M 7% CI 3.9% C2 } Free E }
B. Other :		
I. Chenille yarn and gimped yarn	4.8%	M } Free C2 } E }
II. Braids and ornamental trimmings in the piece	11.8%	M 7% CI 4.8% C2 } Free E }
III. Tassels, pompons and the like	12.8%	M 8% CI 4.8% C2 } Free E }
58.08 TULLE AND OTHER NET FABRICS (BUT NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS), PLAIN :		
A. Tulle or other net fabrics not comprised in B below	14%	M 8% CI 6% C2 } Free E }
B. Knotted net fabrics	14.6%	M 8% CI 6.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
58.09 TULLE AND OTHER NET FABRICS (BUT NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS), FIGURED; HAND OR MECHANICALLY MADE LACE, IN THE PIECE, IN STRIPS OR IN MOTIFS:		
A. Tulle and other net fabrics	15.8%	M 8% CI 7.8% C2 } E } Free
B. Lace:		
I. Hand-made	16.4%	M 8% CI 8.4% C2 } E } Free
II. Mechanically made	14.9%	M 8% CI 6.9% C2 } E } Free
58.10 EMBROIDERY, IN THE PIECE, IN STRIPS OR IN MOTIFS:		
A. Embroidery without visible ground:		
I. Of a value of more than 35 UA* per kg net weight	13.4%	M 8% CI 5.4% C2 } E } Free
II. Other	15.8%	M 8% CI 7.8% C2 } E } Free
B. Other:		
I. Of a value of more than 17.5 UA* per kg net weight	13.4%	M 8% CI 5.4% C2 } E } Free
II. Other	15.8%	M 8% CI 7.8% C2 } E } Free

* See page iii.

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

NOTES

1. For the purposes of this Chapter, the expression "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and headings Nos. 58.04 and 58.05, the braids and trimmings in the piece of heading No. 58.07, the tulle and other net fabrics of headings Nos. 58.08 and 58.09, lace of heading No. 58.09 and the knitted and crocheted fabrics of heading No. 60.01.
2. (A) Heading No. 59.08 is to be taken to apply to textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials whatever the weight per square metre and whatever the nature of the plastic material (compact, foam, sponge or expanded). It does not, however, cover :
 - (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 58 and 60) ; for the purpose of this provision, no account should be taken of any resulting change of colour ;
 - (b) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7mm, at a temperature between 15° and 30°C (usually Chapter 39) ; or
 - (c) Products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (Chapter 39).
 (B) Heading No. 59.12 does not apply to :
 - (a) Fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 60) ; for the purpose of this provision, no account should be taken of any resulting change of colour ;
 - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like) ;
 - (c) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments ; or
 - (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.
3. In heading No. 59.11 the expression "rubberised textile fabrics" means :
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber :
 - (i) Weighing not more than 1,500g/m² ; or
 - (ii) Weighing more than 1,500g/m² and containing more than 50% by weight of textile material ;
 - (b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre ; and
- (c) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter.
4. Heading No. 59.16 is to be taken not to apply to :
 - (a) Transmission, conveyor or elevator belting of a thickness of less than 3mm ; or
 - (b) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).
5. Heading No. 59.17 is to be taken to apply to the following goods which are to be taken as not falling within any other heading of Section XI :
 - (a) Textile products (other than those having the character of the products of headings Nos. 59.14 to 59.16), the following only :
 - (i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant ;
 - (ii) Bolting cloth ;
 - (iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair ;
 - (iv) Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft ;
 - (v) Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant ;
 - (vi) Textile fabrics of the metallised yarn falling within heading No. 52.01, of a kind commonly used in paper-making or other machinery ;
 - (vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials ;
 - (b) Textile articles (other than those of headings Nos. 59.14 to 59.16) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts). Textile fabrics, wadding, felt or bonded fibre or similar bonded yarn fabrics, in the piece, cut to length or simply cut to rectangular shape, are not considered to be textile articles of a kind commonly used in machinery or plant.

Tariff Heading	Rate of Duty	
	Full	Preferential
59.01 WADDING AND ARTICLES OF WADDING ; TEXTILE FLOCK AND DUST AND MILL NEPS :		
A. Wadding and articles of wadding :		
I. Of man-made fibres :		
a) Rolls of a diameter of not more than 8mm	3%	M } Free C2 } E }
b) Other	4-8%	M } Free C2 } E }
II. Of other textile materials	3%	M } Free C2 } E }
B. Flock and dust and mill neps :		
I. Of man-made fibres	2-4%	M } Free C2 } E }
II. Of other textile materials	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
59.02 FELT AND ARTICLES OF FELT, WHETHER OR NOT IMPREGNATED OR COATED :		
A. Felt in the piece or simply cut to rectangular shape	13.9%	M 7% CI 6.9% C2 } Free E }
B. Other	13.7%	M 8% CI 5.7% C2 } Free E }
59.03 BONDED FIBRE FABRICS, SIMILAR BONDED YARN FABRICS, AND ARTICLES OF SUCH FABRICS, WHETHER OR NOT IMPREGNATED OR COATED :		
A. Bonded fibre fabrics and similar bonded yarn fabrics, not made up	14.2%	M 7% CI 7.2% C2 } Free E }
B. Articles of bonded fibre fabrics or of similar bonded yarn fabrics	15.2%	M 8% CI 7.2% C2 } Free E }
59.04 TWINE, CORDAGE, ROPES AND CABLES, PLAITED OR NOT :		
A. Containing silk or man-made fibres	13.8%	M 6% CI 7.8% C2 } Free E }
B. Not containing silk or man-made fibres :		
I. Of paper yarn	11.8%	M 4% CI 7.8% C2 } Free E }
II. Of cotton, flax, ramie or coir	7.8%	M } Free C2 } E }
III. Of true hemp :		
a) If singles, not polished or glazed	7.8%	M } Free C2 } E }
b) Otherwise	13.8%	M 6% CI 7.8% C2 } Free E }
IV. Other	13.8%	M 6% CI 7.8% C2 } Free E }
59.05 NETS AND NETTING MADE OF TWINE, CORDAGE OR ROPE, AND MADE UP FISHING NETS OF YARN, TWINE, CORDAGE OR ROPE :		
A. Fishing nets and netting :		
I. Of vegetable textile materials :		
a) Nets :		
1. Containing more than 5% by weight of silk, of man-made fibres, or of both together	15.6%	M 9% CI 6.6% C2 } Free E }
2. Other	14.6%	M 8% CI 6.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
59.05 A. I.—continued		
b) Netting :		
1. Containing silk or man-made fibres :		
aa) Containing more than 10% by weight of silk, of man-made fibres, or of both together	15.6%	M 9% C1 6.6% C2 } Free E }
bb) Other	14.6%	M 8% C1 6.6% C2 } Free E }
2. Not containing silk or man-made fibres	14.6%	M 8% C1 6.6% C2 } Free E }
II. Of other textile materials :		
a) Nets :		
1. Containing more than 5% by weight of silk, of man-made fibres, or of both together	17.1%	M 9% C1 8.1% C2 } Free E }
2. Other	16.1%	M 8% C1 8.1% C2 } Free E }
b) Netting :		
1. Containing silk or man-made fibres :		
aa) Containing more than 10% by weight of silk, of man-made fibres, or of both together	17.1%	M 9% C1 8.1% C2 } Free E }
bb) Other	16.1%	M 8% C1 8.1% C2 } Free E }
2. Not containing silk or man-made fibres	16.1%	M 8% C1 8.1% C2 } Free E }
B. Other :		
I. Of man-made fibres	17.1%	M 9% C1 8.1% C2 } Free E }
II. Of other textile materials :		
a) Nets :		
1. Containing more than 5% by weight of silk, of man-made fibres, or of both together	14.7%	M 9% C1 5.7% C2 } Free E }
2. Other	13.7%	M 8% C1 5.7% C2 } Free E }
b) Netting :		
1. Containing silk or man-made fibres :		
aa) Containing more than 10% by weight of silk, of man-made fibres, or of both together	14.7%	M 9% C1 5.7% C2 } Free E }
bb) Other	13.7%	M 8% C1 5.7% C2 } Free E }
2. Not containing silk or man-made fibres	13.7%	M 8% C1 5.7% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
59.06 OTHER ARTICLES MADE FROM YARN, TWINE, CORDAGE, ROPE OR CABLES, OTHER THAN TEXTILE FABRICS AND ARTICLES MADE FROM SUCH FABRICS :		
A. Containing more than 5% by weight of silk, of man-made fibres, or of both together	14.4%	M 9% CI 5.4% C2 } Free E }
B. Other	13.4%	M 8% CI 5.4% C2 } Free E }
59.07 TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS AND THE LIKE ; TRACING CLOTH ; PREPARED PAINTING CANVAS ; BUCKRAM AND SIMILAR FABRICS FOR HAT FOUNDATIONS AND SIMILAR USES	13.6%	M 7% CI 6.6% C2 } Free E }
59.08 TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PREPARATIONS OF CELLULOSE DERIVATIVES OR OF OTHER ARTIFICIAL PLASTIC MATERIALS	15.4%	M 7% CI 8.4% E } Free
59.09 TEXTILE FABRICS COATED OR IMPREGNATED WITH OIL OR PREPARATIONS WITH A BASIS OF DRYING OIL :		
A. Oilcloth and other textile fabrics coated with preparations with a basis of drying oil	11.5%	M 7% CI 4.5% C2 } Free E }
B. Oilsilk and similar oiled fabrics	11.2%	M 7% CI 4.2% C2 } Free E }
59.10 LINOLEUM AND MATERIALS PREPARED ON A TEXTILE BASE IN A SIMILAR MANNER TO LINOLEUM, WHETHER OR NOT CUT TO SHAPE OR OF A KIND USED AS FLOOR COVERINGS ; FLOOR COVERINGS CONSISTING OF A COATING APPLIED ON A TEXTILE BASE, CUT TO SHAPE OR NOT	8.8%	M 4% CI 4.8% C2 } Free E }
59.11 RUBBERISED TEXTILE FABRICS, OTHER THAN RUBBERISED KNITTED OR CROCHETED GOODS :		
A. Rubberised textile fabrics not comprised in B below :		
I. Adhesive strips, of a width not exceeding 10cm, the coating of which consists of unvulcanised natural or synthetic rubber	10.9%	M 7% CI 3.9% C2 } Free E }
II. Fabrics combined with expanded, foam or sponge rubber	12.4%	M 7% CI 5.4% C2 } Free E }
III. Other	12.1%	M 7% CI 5.1% C2 } Free E }
B. Fabrics mentioned in Note 3(b) to this Chapter	15.4%	M 7% CI 8.4% C2 } Free E }
59.12 TEXTILE FABRICS OTHERWISE IMPREGNATED OR COATED ; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE	11.2%	M 7% CI 4.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
59.13 ELASTIC FABRICS AND TRIMMINGS (OTHER THAN KNITTED OR CROCHETED GOODS) CONSISTING OF TEXTILE MATERIALS COMBINED WITH RUBBER THREADS	13.6%	M 7% CI 6.6% C2 } Free E }
59.14 WICKS, OF WOVEN, PLAITED OR KNITTED TEXTILE MATERIALS, FOR LAMPS, STOVES, LIGHTERS, CANDLES AND THE LIKE; TUBULAR KNITTED GAS-MANTLE FABRIC AND INCANDESCENT GAS MANTLES	12.1%	M 7% CI 5.1% C2 } Free E }
59.15 TEXTILE HOSEPIPING AND SIMILAR TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS	13.6%	M 7% CI 6.6% C2 } Free E }
59.16 TRANSMISSION, CONVEYOR OR ELEVATOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT STRENGTHENED WITH METAL OR OTHER MATERIAL:		
A. Containing more than 5% by weight of silk, of man-made fibres, or of both together	11.5%	M 7% CI 4.5% C2 } Free E }
B. Other	10.1%	M 5.6% CI 4.5% C2 } Free E }
59.17 TEXTILE FABRICS AND TEXTILE ARTICLES, OF A KIND COMMONLY USED IN MACHINERY OR PLANT:		
A. Textile fabrics, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for the manufacture of card clothing, and similar fabrics of a kind commonly used in machinery or plant	11.8%	M 7% CI 4.8% C2 } Free E }
* B. Bolting cloth, whether or not made up:		
I. Of silk or of waste silk other than noil:		
a) Not made up:		
1. Not treated or operated upon, containing no other fibre than silk	2.4%	M } Free C2 } E }
2. Other	9.4%	M 7% CI 2.4% C2 } Free E }
b) Made up	10.4%	M 8% CI 2.4% C2 } Free E }
II. Of other textile materials:		
a) Not made up	10.9%	M 7% CI 3.9% C2 } Free E }
b) Made up	11.9%	M 8% CI 3.9% C2 } Free E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
59.17—continued		
C. Woven fabrics, felted or not, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft :		
I. Of silk or of man-made fibres :		
a) Woven textile felts of a kind used in paper-making machinery, in the form of tubes or endless bands, whether woven as such or assembled by splicing, sewing or otherwise, or in the form of flat fabrics fitted with eyelets or other means of fastening, ready for assembly into tubes or endless bands by such fastening	7·8%	M 2·4% C1 5·4% C2 } Free E }
b) Flat woven not comprised in subheading I. a) above	12·4%	M 7% C1 5·4% C2 } Free E }
c) Other	13·4%	M 8% C1 5·4% 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 2·4% C1 3·6% C2 } Free E }
b) Flat woven not comprised in subheading II.a) above	10·6%	M 7% C1 3·6% C2 } Free E }
c) Other	11·6%	M 8% C1 3·6% C2 } Free E }
D. Other :		
I. Other textile fabrics ; cords, braids and the like of a kind used as packing or lubricating materials	12·7%	M 7% C1 5·7% C2 } Free E }
II. Other	13·7%	M 8% C1 5·7% 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	15.8%	M 8% CI 7.8% C2 } Free E }
II. Other fabric	14.8%	M 7% CI 7.8% 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	15.8%	M 8% CI 7.8% C2 } Free E }
II. Other fabric	14.8%	M 7% CI 7.8% 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	16.4%	M 8% CI 8.4% C2 } Free E }
II. Other fabric	15.4%	M 7% CI 8.4% 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	22%	M 10% CI 12% 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)	22%	M 10% CI 12% C2 } Free E }
III. Other	20%	M 9% CI 12% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
60.02—continued		
B. Other :		
I. Wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)	22%	M 10% CI 12% C2 } Free E }
II. Other	20%	M 8% CI 12% C2 } Free E }
60.03 STOCKINGS, UNDER STOCKINGS, SOCKS, ANKLE-SOCKS, SOCKETTES AND THE LIKE, KNITTED OR CROCHETED, NOT ELASTIC NOR RUBBERISED	15-8%	M 8% CI 7-8% C2 } Free E }
60.04 UNDER GARMENTS, KNITTED OR CROCHETED, NOT ELASTIC NOR RUBBERISED :		
A. Of cotton	18-2%	M 8% CI 10-2% C2 } Free E }
B. Of other textile materials	18-2%	M 8% CI 10-2% C2 } Free E }
60.05 OUTER GARMENTS AND OTHER ARTICLES, KNITTED OR CROCHETED, NOT ELASTIC NOR RUBBERISED :		
A. Outer garments and clothing accessories :		
I. Jerseys and pullovers, containing at least 50% by weight of wool and weighing 600g or more per article	14-3%	M 8% CI 6-3% C2 } Free E }
II. Other	18%	M 8% CI 10-8% C2 } Free E }
B. Other	15-8%	M 8% CI 7-8% C2 } Free E }
60.06 KNITTED OR CROCHETED FABRIC AND ARTICLES THEREOF, ELASTIC OR RUBBERISED (INCLUDING ELASTIC KNEE-CAPS AND ELASTIC STOCKINGS) :		
A. Fabric	13-6%	M 7% CI 6-6% C2 } Free E }
B. Other	17-6%	M 8% CI 9-6% C2 } Free E }

Chapter 61

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
61.01 MEN'S AND BOYS' OUTER GARMENTS	18.2%	M 8% C1 10.2% C2 } Free E }
61.02 WOMEN'S, GIRLS' AND INFANTS' OUTER GARMENTS :		
A. Babies' garments	14.3%	M 8% C1 6.3% C2 } Free E }
B. Other	18.2%	M 8% C1 10.2% C2 } Free E }
61.03 MEN'S AND BOYS' UNDER GARMENTS, INCLUDING COLLARS, SHIRT FRONTS AND CUFFS	18.2%	M 8% C1 10.2% C2 } Free E }
61.04 WOMEN'S, GIRLS' AND INFANTS' UNDER GARMENTS	15.8%	M 8% C1 7.8% C2 } Free E }
61.05 HANDKERCHIEFS :		
A. Of cotton fabric, of a value of more than 15UA* per kg net weight	14.6%	M 8% C1 6.6% C2 } Free E }
B. Other	16.4%	M 8% C1 8.4% C2 } Free E }
61.06 SHAWLS, SCARVES, MUFLERS, MANTILLAS, VEILS AND THE LIKE	17.6%	M 8% C1 9.6% C2 } Free E }
61.07 TIES, BOW TIES AND CRAVATS	14.3%	M 8% C1 6.3% C2 } Free E }
61.08 COLLARS, TUCKERS, FALLALS, BODICE-FRONT, JABOTS, CUFFS, FLOUNCES, YOKES AND SIMILAR ACCESSORIES AND TRIMMINGS FOR WOMEN'S AND GIRLS' GARMENTS	14.3%	M 8% C1 6.3% C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
61.09 CORSETS, CORSET-BELTS, SUSPENDER-BELTS, BRASSIERES, BRACES, SUSPENDERS, GARTERS AND THE LIKE (INCLUDING SUCH ARTICLES OF KNITTED OR CROCHETED FABRIC), WHETHER OR NOT ELASTIC:		
A. Containing more than 5% by weight of silk, of man-made fibres, or of both together	13.1%	M 8% CI 5.1% C2 } Free E }
B. Other :		
I. Corsets and similar body-supporting under garments and brassières not containing embroidery, net, lace or material resembling lace	11.1%	M 6% CI 5.1% C2 } Free E }
II. Other	13.1%	M 8% CI 5.1% C2 } Free E }
61.10 GLOVES, MITTENS, MITTS, STOCKINGS, SOCKS AND SOCKETTES, NOT BEING KNITTED OR CROCHETED GOODS :		
A. Containing more than 5% by weight of silk, of man-made fibres, or of both together :		
I. Gloves, mittens and mitts made wholly of silk and/or man-made fibres	18.7%	M 10% CI 8.7% C2 } Free E }
II. Gloves, mittens and mitts wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)	18.7%	M 10% CI 8.7% C2 } Free E }
III. Other	17.7%	M 9% CI 8.7% C2 } Free E }
B. Other :		
I. Gloves, mittens and mitts wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)	18.7%	M 10% CI 8.7% C2 } Free E }
II. Other	16.7%	M 8% CI 8.7% C2 } Free E }
61.11 MADE UP ACCESSORIES FOR ARTICLES OF APPAREL (FOR EXAMPLE, DRESS SHIELDS, SHOULDER AND OTHER PADS, BELTS, MUFFS, SLEEVE PROTECTORS, POCKETS)	14.3%	M 8% CI 6.3% C2 } Free E }

OTHER MADE UP TEXTILE ARTICLES

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
62.01 TRAVELLING RUGS AND BLANKETS :		
A. Electrically heated	15.2%	M 8% C1 7.2% C2 } Free E }
B. Other :		
I. Of cotton	16.4%	M 8% C1 8.4% C2 } Free E }
II. Of other textile materials	16.4%	M 8% C1 8.4% C2 } Free E }
62.02 BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN ; CURTAINS AND OTHER FURNISHING ARTICLES :		
A. Net curtains	18.2%	M 8% C1 10.2% C2 } Free E }
B. Other :		
I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	19%	M 8% C1 11.4% C2 } Free E }
II. Other:		
a) Bedspreads, quilts, sheets, pillow cases, bolster cases, mattress cases, and face, hand and bath towels, wholly of cotton and not containing embroidery, net, lace or material resembling lace	19%	M 7% C1 11.4% C2 } Free E }
b) Other	19%	M 8% C1 11.4% C2 } Free E }
62.03 SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS :		
A. Of jute or of other textile bast fibres of heading No. 57.03 :		
I. Used :		
a) Containing 85% or more by weight of jute	4.8%	M } Free C2 } E }
b) Other :		
I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	13.8%	M 9% C1 4.8% C2 } Free E }
2. Other	12.8%	M 8% C1 4.8% C2 } Free E }
II. Other :		
a) Of fabric weighing less than 310g/m ² :		
I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	20%	M 9% C1 12% C2 } Free E }
2. Other	20%	M 8% C1 12% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
62.03 A. II.		
b) Of fabric weighing not less than 310g/m ² but not more than 500g/m ² :		
1. Containing more than 5% by weight of silk, of man-made fibres, or of both together	20.4%	M 9% CI 11.4% C2 } E } Free
2. Other	19%	M 8% CI 11.4% C2 } E } Free
c) Of fabric weighing more than 500g/m ² :		
1. Containing more than 5% by weight of silk, of man-made fibres, or of both together	18%	M } 9% CI } C2 } Free E }
2. Other	17%	M 8% CI 9% C2 } E } Free
B. Of other textile materials :		
I. Used :		
a) Of flax or of sisal :		
1. Containing more than 5% by weight of silk, of man-made fibres, or of both together	13.8%	M 9% CI 4.8% C2 } E } Free
2. Other	12.8%	M 8% CI 4.8% C2 } E } Free
b) Other :		
1. Containing more than 5% by weight of silk, of man-made fibres, or of both together	15%	M 9% CI 6% C2 } E } Free
2. Other :		
aa) Of a weight not less than 110g and not more than 150g, measuring not less than 71cm by 35cm and not more than 77cm by 40cm, made wholly of woven cotton fabric and indelibly marked with a trade mark covering an area of not less than 515cm ²	13%	M 7% CI 6% C2 } E } Free
bb) Other	14%	M 8% CI 6% C2 } E } Free
II. Other :		
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	16.8%	M 9% CI 7.8% C2 } E } Free
b) Other :		
1. Of a weight not less than 110g and not more than 150g, measuring not less than 71cm by 35cm and not more than 77cm by 40cm, made wholly of woven cotton fabric and indelibly marked with a trade mark covering an area of not less than 515cm ²	14.8%	M 7% CI 7.8% C2 } E } Free
2. Other	15.8%	M 8% CI 7.8% C2 } E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
62.04 TARPAULINS, SAILS, AWNINGS, SUNBLINDS, TENTS AND CAMPING GOODS :		
A. Of cotton :		
I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	17%	M 8% C1 9% C2 } Free E }
II. Other :		
a) Tent roofs, each of a weight of not less than two tonnes	9%	M } Free C2 } E }
b) Other	17%	M 8% C1 9% C2 } Free E }
B. Of other textile materials :		
I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	17.6%	M 8% C1 9.6% C2 } Free E }
II. Other :		
a) Tent roofs, each of a weight of not less than two tonnes	9.6%	M } Free C2 } E }
b) Other	17.6%	M 8% C1 9.6% C2 } Free E }
62.05 OTHER MADE UP TEXTILE ARTICLES (INCLUDING DRESS PATTERNS) :		
A. Strips for the internal reinforcement of belts, of a width of not less than 12mm but not more than 102mm, composed of two strips of fabric of cotton or of regenerated textile fibres, which have been stuck together, the edges of the narrower strip, which has been stiffened by impregnation with synthetic resin, being covered by the folding over of the edges of the wider strip	12.8%	M 8% C1 4.8% C2 } Free E }
B. Floor cloths, dish cloths, dusters and the like	17%	M 8% C1 9% C2 } Free E }
C. Other	14.3%	M 8% C1 6.3% C2 } Free E }

Chapter 63

OLD CLOTHING AND OTHER TEXTILE ARTICLES ; RAGS

Tariff Heading	Rate of Duty	
	Full	Preferential
63.01 CLOTHING, CLOTHING ACCESSORIES, TRAVELING RUGS AND BLANKETS, HOUSEHOLD LINEN AND FURNISHING ARTICLES (OTHER THAN ARTICLES FALLING WITHIN HEADING No. 58.01, 58.02 OR 58.03), OF TEXTILE MATERIALS, FOOTWEAR AND HEADGEAR OF ANY MATERIAL, SHOWING SIGNS OF APPRECIABLE WEAR AND IMPORTED IN BULK OR IN BALES, SACKS OR SIMILAR BULK PACKINGS :		
A. Used clothing	8%	M Free CI 4.8% C2 } Free E }
B. Other	7%	M Free CI 4.2% C2 } Free E }
63.02 USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES	Free	Free

Section XII

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

Chapter 64

FOOTWEAR, GAITERS AND THE LIKE ; PARTS OF SUCH ARTICLES

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
64.01 FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR ARTIFICIAL PLASTIC MATERIAL :		
A. If made to cover the ankle :		
I. Of a length (front of sole to heel tip) exceeding 280mm	£0.0800 per pair + 12%	M £0.0800 per pair CI 12% C2 } Free E }
II. Other	£0.0300 per pair + 12%	M £0.0300 per pair CI 12% C2 } Free E }
B. If not made to cover the ankle :		
I. Of a length (front of sole to heel tip) exceeding 235mm	£0.0200 per pair + 12%	M £0.0200 per pair CI 12% C2 } Free E }
II. Other	£0.0160 per pair + 12%	M £0.0160 per pair CI 12% C2 } Free E }
64.02 FOOTWEAR WITH OUTER SOLES OF LEATHER OR COMPOSITION LEATHER ; FOOTWEAR (OTHER THAN FOOTWEAR FALLING WITHIN HEADING No. 64.01) WITH OUTER SOLES OF RUBBER OR ARTIFICIAL PLASTIC MATERIAL :		
A. Footwear with uppers of leather :		
I. Containing more than 5% by weight of silk, of man-made fibres, or of both together :		
a) Women's	4.8% + whichever is the greater of 4% or £0.0300 per pair	M 4% or £0.0300 per pair, whichever is the greater CI 4.8% C2 } Free E }
b) Other	8.8%	M 4% CI 4.8% C2 } Free E }
II. Other :		
a) Women's	4.8% + whichever is the greater of 2% or £0.0300 per pair	M 2% or £0.0300 per pair, whichever is the greater CI 4.8% C2 } Free E }
b) Men's	8%	M 3% CI 4.8% C2 } Free E }
c) Other	8.8%	M 4% CI 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
64.02—continued		
B. Other :		
I. With outer soles of rubber or artificial plastic material :		
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	16%	M 4% C1 12% C2 } Free E }
b) Other :		
1. If made to cover the ankle :		
aa) Of a length (front of sole to heel tip) exceeding 280mm	£0.0800 per pair + 12%	M £0.0800 per pair C1 12% C2 } Free E }
bb) Other	£0.0300 per pair + 12%	M £0.0300 per pair C1 12% C2 } Free E }
2. If not made to cover the ankle :		
aa) Of a length (front of sole to heel tip) exceeding 235mm	£0.0200 per pair + 12%	M £0.0200 per pair C1 12% C2 } Free E }
bb) Other	£0.0160 per pair + 12%	M £0.0160 per pair C1 12% C2 } Free E }
II. Other :		
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together :		
1. Women's	12%, + whichever is the greater of 4% or £0.0300 per pair	M 4% or £0.0300 per pair, whichever is the greater C1 12% C2 } Free E }
2. Other	16%	M 4% C1 12% C2 } Free E }
b) Other :		
1. Women's	12%, + whichever is the greater of 2% or £0.0300 per pair	M 2% or £0.0300 per pair, whichever is the greater C1 12% C2 } Free E }
2. Men's	15%	M 3% C1 12% C2 } Free E }
3. Other	16%	M 4% C1 12% C2 } Free E }
64.03 FOOTWEAR WITH OUTER SOLES OF WOOD OR CORK :		
A. Containing more than 5% by weight of silk, of man-made fibres, or of both together :		
I. Women's	5.4%, + whichever is the greater of 4% or £0.0300 per pair	M 4% or £0.0300 per pair, whichever is the greater C1 5.4% C2 } Free E }
II. Other	9%	M 4% C1 5.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
64.03—continued		
B. Other :		
I. Women's	5.4%, + whichever is the greater of 2% or £0.0300 per pair	M 2% or £0.0300 per pair, whichever is the greater C1 5.4% C2 } Free E }
II. Men's	8.4%	M 3% C1 5.4% C2 } Free E }
III. Other	9%	M 4% C1 5.4% C2 } Free E }
64.04 FOOTWEAR WITH OUTER SOLES OF OTHER MATERIALS :		
A. Rope-soled footwear, being footwear the sole of which is made wholly of rope	7%	M 3% C1 4.2% C2 } Free E }
B. Containing more than 5% by weight of silk, of man-made fibres, or of both together :		
I. Women's	4.2%, + whichever is the greater of 4% or £0.0300 per pair	M 4% or £0.0300 per pair, whichever is the greater C1 4.2% C2 } Free E }
II. Other	8.2%	M 4% C1 4.2% C2 } Free E }
C. Other :		
I. Women's	4.2%, + whichever is the greater of 2% or £0.0300 per pair	M 2% or £0.0300 per pair, whichever is the greater C1 4.2% C2 } Free E }
II. Men's	7%	M 3% C1 4.2% C2 } Free E }
III. Other	8.2%	M 4% C1 4.2% C2 } Free E }
64.05 PARTS OF FOOTWEAR, REMOVABLE IN-SOLES, HOSE PROTECTORS AND HEEL CUSHIONS, OF ANY MATERIAL EXCEPT METAL :		
A. Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles	9%	M 4% C1 5.4% C2 } Free E }
B. Other :		
I. Boot and shoe uppers, mounted on dummy lasts of wood or unmounted, and, in either case, perforated in at least two prominent places by the letters "SP" so as to render them unsuitable for use as boot or shoe parts	3.9%	M } Free C2 } E }
II. Other	7.9%	M 4% C1 3.9% C2 } Free E }
64.06 GAITERS, SPATS, LEGGINGS, PUTTEES, CRICKET PADS, SHIN-GUARDS AND SIMILAR ARTICLES, AND PARTS THEREOF	13.7%	M 8% C1 5.7% C2 } Free E }

HEADGEAR AND PARTS THEREOF

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
65.01 HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS ; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT :		
A. Of fur felt or of felt of wool and fur :		
i. Hat-forms and cone-shaped hat bodies :		
a) Containing silk or man-made fibres	11.5%	M 7% C1 4.5% C2 } Free E }
b) Not containing silk or man-made fibres	10.5%	M 6% C1 4.5% C2 } Free E }
II. Other	11.5%	M 7% C1 4.5% C2 } Free E }
B. Other :		
i. Hat-forms and cone-shaped hat bodies :		
a) Containing silk or man-made fibres	11.8%	M 7% C1 4.8% C2 } Free E }
b) Not containing silk or man-made fibres	10.8%	M 6% C1 4.8% C2 } Free E }
II. Other	11.8%	M 7% C1 4.8% C2 } Free E }
65.02 HAT-SHAPES, PLAITED OR MADE FROM PLAITED OR OTHER STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS :		
A. Of wood shavings or strips, straw, bark, esparto, aloe, Manila hemp (abaca), sisal or other unspun vegetable fibres :		
I. Containing silk or man-made fibres (including monofil or strip of heading No. 51.01 or 51.02)	9.7%	M 7% C1 2.7% C2 } Free E }
II. Not containing silk or man-made fibres :		
a) Wholly of unspun buntal fibre	4.5%	M 2% C1 2.7% C2 } Free E }
b) Other	5.7%	M 3% C1 2.7% C2 } Free E }
B. Of other materials :		
I. Containing silk or man-made fibres (including monofil or strip of heading No. 51.01 or 51.02)	10.9%	M 7% C1 3.9% C2 } Free E }
II. Not containing silk or man-made fibres	6.9%	M 3% C1 3.9% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
65.03 FELT HATS AND OTHER FELT HEADGEAR, BEING HEADGEAR MADE FROM THE FELT HOODS AND PLATEAUX FALLING WITHIN HEADING No. 65.01, WHETHER OR NOT LINED OR TRIMMED :		
A. Not lined or trimmed :		
I. Of fur felt or of felt of wool and fur	11.5%	M 7% CI 4.5% C2 } E } Free
II. Other	11.8%	M 7% CI 4.8% C2 } E } Free
B. Lined or trimmed :		
I. Of fur felt or of felt of wool and fur	14.3%	M 8% CI 6.3% C2 } E } Free
II. Other	13.7%	M 8% CI 5.7% C2 } E } Free
65.04 HATS AND OTHER HEADGEAR, PLAITED OR MADE FROM PLAITED OR OTHER STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED :		
A. Not lined or trimmed :		
I. Of wood shavings or strips, straw, bark, esparto, aloe, Manila hemp (abaca), sisal or other unspun vegetable fibres :		
a) Containing more than 5% by weight of silk, of man-made fibres (including monofil or strip of heading No. 51.01 or 51.02), or of both together	10.3%	M 7% CI 3.3% C2 } E } Free
b) Other :		
1. Wholly of unspun buntal fibre	5.5%	M 2% CI 3.3% C2 } E } Free
2. Other	6.3%	M 3% CI 3.3% C2 } E } Free
II. Of other materials :		
a) Containing more than 5% by weight of silk, of man-made fibres (including monofil or strip of heading No. 51.01 or 51.02), or of both together	10.9%	M 7% CI 3.9% C2 } E } Free
b) Other	6.9%	M 3% CI 3.9% C2 } E } Free
B. Lined or trimmed	13.4%	M 8% CI 5.4% C2 } E } Free
65.05 HATS AND OTHER HEADGEAR (INCLUDING HAIR NETS), KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC IN THE PIECE (BUT NOT FROM STRIPS), WHETHER OR NOT LINED OR TRIMMED	13.7%	M 8% CI 5.7% C2 } E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
65.06 OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED :		
A. Bathing caps of rubber	9.5%	M 4% CI 5.7% C2 } Free E }
B. Other headgear	13.7%	M 8% CI 5.7% C2 } Free E }
65.07 HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES (INCLUDING SPRING FRAMES FOR OPERA HATS), PEAKS AND CHIN-STRAPS, FOR HEADGEAR :		
A. Head-bands	10%	M 7% CI 3% C2 } Free E }
B. Other	11.8%	M 7% CI 4.8% C2 } Free E }

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
66.01 UMBRELLAS AND SUNSHADES (INCLUDING WALKING-STICK UMBRELLAS, UMBRELLA TENTS, AND GARDEN AND SIMILAR UMBRELLAS)	17.6%	M 8% CI 9.6% C2 } Free E }
66.02 WALKING-STICKS (INCLUDING CLIMBING-STICKS AND SEAT-STICKS), CANES, WHIPS, RIDING-CROPS AND THE LIKE	8.2%	M 4% CI 4.2% C2 } Free E }
66.03 PARTS, FITTINGS, TRIMMINGS AND ACCESSORIES OF ARTICLES FALLING WITHIN HEADING No. 66.01 OR 66.02 :		
A. Handles and knobs	7.9%	M 4% CI 3.9% C2 } Free E }
B. Frames, including frames mounted on shafts (sticks)	13%	M 4% CI 9% C2 } Free E }
C. Other parts, fittings, trimmings and accessories :		
I. Whip centres of leather	7.8%	M } Free C2 } E }
II. Other	11.8%	M 4% CI 7.8% C2 } Free E }

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
67.01 SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN, AND ARTICLES THEREOF (OTHER THAN GOODS FALLING WITHIN HEADING No. 05.07 AND WORKED QUILLS AND SCAPES) :		
A. Skins and other parts of birds with their feathers or down :		
I. Dressed goose skins, without feathers but with down, not cut	6.7%	M 4% CI 2.7% C2 } Free E }
II. Other	8.5%	M 4% CI 4.5% C2 } Free E }
B. Feathers, parts of feathers and down :		
I. Down	4.5%	M } Free C2 E }
II. Other	8.5%	M 4% CI 4.5% C2 } Free E }
C. Made up articles	9%	M 4% CI 5.4% C2 } Free E }
67.02 ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT AND PARTS THEREOF ; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT :		
A. Artificial flowers, foliage or fruit and parts thereof :		
I. Parts :		
a) Containing more than 25% by weight of silk, of man-made fibres, or of both together	16.2%	M 8.4% CI 7.8% C2 } Free E }
b) Other	13%	M 5% CI 7.8% C2 } Free E }
II. Other :		
a) Containing more than 25% by weight of silk, of man-made fibres, or of both together	17.4%	M 8.4% CI 9% C2 } Free E }
b) Other	14%	M 5% CI 9% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
67.02—continued		
B. Articles made of artificial flowers, foliage or fruit :		
I. Containing more than 25% by weight of silk, of man-fibres, or of both together	18.6%	M 8.4% C1 10.2% C2 } Free E }
II. Other	15.2%	M 5% C1 10.2% C2 } Free E }
67.03 HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED ; WOOL OR OTHER ANIMAL HAIR PREPARED FOR USE IN MAKING WIGS AND THE LIKE :		
A. Human hair, not further worked than dressed	2.7%	M } Free C2 } E }
B. Other	4.2%	M } Free C2 } E }
67.04 WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILES ; OTHER ARTICLES OF HUMAN HAIR (INCLUDING HAIR NETS)	8.5%	M 4% C1 4.5% C2 } Free E }
67.05 FANS AND HAND SCREENS, NON-MECHANICAL, OF ANY MATERIAL ; FRAMES AND HANDLES THEREFOR AND PARTS OF SUCH FRAMES AND HANDLES, OF ANY MATERIAL	9.1%	M 4% C1 5.1% C2 } Free E }

Section XIII

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

Chapter 68

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
68.01 ROAD AND PAVING SETTS, CURBS AND FLAG-STONES, OF NATURAL STONE (EXCEPT SLATE) :		
A. Granite flagstones	11.5%	M 10% C1 1.5% C2 } Free E }
B. Other	1.5%	M } Free C2 } E }
68.02 WORKED MONUMENTAL OR BUILDING STONE, AND ARTICLES THEREOF (INCLUDING MOSAIC CUBES), OTHER THAN GOODS FALLING WITHIN HEADING No. 68.01 OR WITHIN CHAPTER 69 :		
A. Worked monumental or building stone :		
I. Simply cut or sawn, with a flat or even surface :		
a) Calcareous stone or alabaster :		
I. Marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2.5 or more :		
aa) Tiles of which no side exceeds 2ft in length	4.8%	M } Free C2 } E }
bb) Other :		
11. Sawn but not otherwise worked (apart from being roughly split or roughly squared)	4.8%	M } Free C2 } E }
22. Other	10.8%	M 6% C1 4.8% C2 } Free E }
2. Other	4.8%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
68.02 A. 1.—continued		
b) Other stone :		
1. Flint for lining grinders	3%	M } Free C2 E }
2. Other :		
aa) Granite :		
11. Blocks in the form of rough cylinders, not less than 18ft in length and not less than 28in in diameter, not further worked than scabbled	2.4%	M } Free C2 E }
22. Other	12.4%	M } 10% C1 } 2.4% C2 } Free E }
bb) Other	2.4%	M } Free C2 E }
II. Moulded or turned, but not otherwise worked :		
a) Calcareous stone or alabaster :		
1. Marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2.5 or more :		
aa) Tiles of which no side exceeds 2ft in length	3.6%	M } Free C2 E }
bb) Other	9.6%	M } 6% C1 } 3.6% C2 } Free E }
2. Other	3.6%	M } Free C2 E }
b) Other stone :		
1. Granite :		
aa) Vases	7%	M } 4% C1 } 3% C2 } Free E }
bb) Other	13%	M } 10% C1 } 3% C2 } Free E }
2. Other	3%	M } Free C2 E }
III. Polished, decorated or otherwise worked, but not carved :		
a) Calcareous stone or alabaster :		
1. Marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2.5 or more :		
aa) Tiles of which no side exceeds 2ft in length	4.5%	M } Free C2 E }
bb) Other	10.5%	M } 6% C1 } 4.5% C2 } Free E }
2. Other	4.5%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
68.02 A. III.—continued		
b) Other stone :		
1. Of a net weight of less than 10kg :		
aa) Granite :		
11. Planed, or sawn and planed, on one or two sides only, but not further worked	11.1%	M 6% C1 5.1% C2 } Free E }
22. Vases, inkstands (with or without trays or penholders), pen or pencil racks, stands and trays, blotters and letter openers, and bureau sets consisting of two or more of the foregoing articles	9.1%	M 4% C1 5.1% C2 } Free E }
33. Other	15.1%	M 10% C1 5.1% C2 } Free E }
bb) Other	5.1%	M } Free C2 E }
2. Other :		
aa) Granite :		
11. Planed, or sawn and planed, on one or two sides only, but not further worked	9.9%	M 6% C1 3.9% C2 } Free E }
22. Vases, inkstands (with or without trays or penholders), pen or pencil racks, stands and trays, blotters and letter openers, and bureau sets consisting of two or more of the foregoing articles	7.9%	M 4% C1 3.9% C2 } Free E }
33. Other	13.9%	M 10% C1 3.9% C2 } Free E }
bb) Other	3.9%	M } Free C2 E }
IV. Carved :		
a) Marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2.5 or more :		
1. Tiles of which no side exceeds 2ft in length	4.2%	M } Free C2 E }
2. Other	10.2%	M 6% C1 4.2% C2 } Free E }
b) Granite :		
1. Vases, inkstands (with or without trays or penholders), pen or pencil racks, stands and trays, blotters and letter openers, and bureau sets consisting of two or more of the foregoing articles	8.2%	M 4% C1 4.2% C2 } Free E }
2. Other	14.2%	M 10% C1 4.2% C2 } Free E }
c) Other stone	4.2%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
68.02—continued		
B. Mosaic cubes ; powder, granules and chippings, artificially coloured :		
I. Of granite	14.2%	M 10% CI 4.2% C2 } Free E }
II. Of marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2.5 or more :		
a) Mosaic cubes	4.2%	M } Free C2 } E }
b) Other	10.2%	M 6% CI 4.2% C2 } Free E }
III. Of other stone	4.2%	M } Free C2 } E }
68.03 WORKED SLATE AND ARTICLES OF SLATE, INCLUDING ARTICLES OF AGGLOMERATED SLATE	5%	M 2% CI 3% C2 } Free E }
68.04 MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE (INCLUDING GRINDING, SHARPENING, POLISHING, TRUEING AND CUTTING WHEELS, HEADS, DISCS AND POINTS), OF NATURAL STONE (AGGLOMERATED OR NOT), OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF POTTERY, WITH OR WITHOUT CORES, SHANKS, SOCKETS, AXLES AND THE LIKE OF OTHER MATERIALS, BUT WITHOUT FRAMEWORKS ; SEGMENTS AND OTHER FINISHED PARTS OF SUCH STONES AND WHEELS, OF NATURAL STONE (AGGLOMERATED OR NOT), OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF POTTERY :		
A. Of agglomerated abrasives :		
I. Made of natural or synthetic diamonds	5.2%	M 2.8% CI 2.4% C2 } Free E }
II. Other	5.8%	M 2.8% CI 3% C2 } Free E }
B. Other	4.6%	M 2.8% CI 1.8% C2 } Free E }
68.05 HAND POLISHING STONES, WHETSTONES, OILSTONES, HONES AND THE LIKE, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF POTTERY :		
A. Of agglomerated abrasives	5.5%	M 2.8% CI 2.7% C2 } Free E }
B. Other	5.2%	M 2.8% CI 2.4% C2 } Free E }
68.06 NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF WOVEN FABRIC, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP	5.9%	M 3.2% CI 2.7% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
68.07 SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING, OR SOUND-ABSORBING MINERAL MATERIALS, OTHER THAN THOSE FALLING IN HEADING No. 68.12 OR 68.13 OR IN CHAPTER 69:		
A. Slag wool, rock wool and similar mineral wools	3%	M } Free C2 } E }
B. Other	2.1%	M } Free C2 } E }
68.08 ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, OF PETROLEUM BITUMEN OR COAL TAR PITCH)	1.8%	M } Free C2 } E }
68.09 PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF WOOD FIBRE, OF STRAW, OF WOOD SHAVINGS OR OF WOOD WASTE (INCLUDING SAWDUST), AGGLOMERATED WITH CEMENT, PLASTER OR WITH OTHER MINERAL BINDING SUBSTANCES	7.6%	M } 4% C1 } 3.6% C2 } Free E }
68.10 ARTICLES OF PLASTERING MATERIAL:		
A. Boards, sheets, panels, tiles and the like, not ornamented	2.1%	M } Free C2 } E }
B. Other	2.4%	M } Free C2 } E }
68.11 ARTICLES OF CEMENT (INCLUDING SLAG CEMENT), OF CONCRETE OR OF ARTIFICIAL STONE (INCLUDING GRANULATED MARBLE AGGLOMERATED WITH CEMENT), REINFORCED OR NOT	4.4%	M } 2% C1 } 2.4% C2 } Free E }
68.12 ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE:		
A. Building materials	5.4%	M } 3% C1 } 2.4% C2 } Free E }
B. Other	6.9%	M } 3% C1 } 3.9% C2 } Free E }
68.13 FABRICATED ASBESTOS AND ARTICLES THEREOF (FOR EXAMPLE, ASBESTOS BOARD, THREAD AND FABRIC; ASBESTOS CLOTHING, ASBESTOS JOINTING), REINFORCED OR NOT, OTHER THAN GOODS FALLING WITHIN HEADING No. 68.14; MIXTURES WITH A BASIS OF ASBESTOS AND MIXTURES WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE, AND ARTICLES OF SUCH MIXTURES:		
A. Fabricated asbestos (for example, carded fibres, dyed fibres)	8%	M } 3% C1 } 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
68.13—continued		
B. Articles of asbestos :		
I. Thread	8-4%	M 3% CI 5-4% E } Free
II. Fabric	9-6%	M 3% CI 6-6% E } Free
III. Other :		
a) Clothing and parts thereof	11-2%	M 4% CI 7-2% E } Free
b) Other	10-2%	M 3% CI 7-2% E } Free
C. Mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures :		
I. Mixtures	6%	M } 3% CI } Free E }
II. Articles	7%	M 3% CI 4-2% E } Free
68.14 FRICTION MATERIAL (SEGMENTS, DISCS, WASHERS, STRIPS, SHEETS, PLATES, ROLLS AND THE LIKE) OF A KIND SUITABLE FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS :		
A. Unmounted linings suitable for brakes, clutches and other parts of motor vehicles	9-6%	M 4-8% CI 8% E } Free
B. Other	8%	M 3% CI 4-8% E } Free
68.15 WORKED MICA AND ARTICLES OF MICA, INCLUDING BONDED MICA SPLITTINGS ON A SUPPORT OF PAPER OR FABRIC (FOR EXAMPLE, MICANITE AND MICA-FOLIUM) :		
A. Sheets or splittings of mica	2-7%	M } Free CI } E }
B. Plates, sheets or strips made from mica splittings or powder, whether or not on a support	3%	M } Free CI } E }
C. Other	4-8%	M } Free CI } E }
68.16 ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED :		
A. Unfired bricks made of chromite	5-1%	M } Free CI } E }
B. Other	3-3%	M } Free CI } E }

Chapter 69

CERAMIC PRODUCTS

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
I. HEAT-INSULATING AND REFRACTORY GOODS		
69.01 HEAT-INSULATING BRICKS, BLOCKS, TILES AND OTHER HEAT-INSULATING GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS (FOR EXAMPLE, KIESEL-GUHR, TRIPOLITE OR DIATOMITE) :		
A. Bricks weighing more than 650kg/m³	3%	M } Free C2 } E }
B. Other :		
I. Bricks and blocks	3% or 0.30UA* per 100kg gross, whichever is the greater	M } Free C2 } E }
II. Other	4% + 3% or 0.30UA* per 100kg gross, whichever is the greater	M 4% C1 3% or 0.30UA* per 100kg gross, whichever is the greater C2 } Free E }
69.02 REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS, OTHER THAN GOODS FALLING WITHIN HEADING No. 69.01 :		
A. With a basis of magnesite, dolomite or chromite	2% + 2.4% or 0.66UA* per 100kg gross, whichever is the greater	M 2% C1 2.4% or 0.66UA* per 100kg gross, whichever is the greater C2 } Free E }
B. Other	2% + 2.4% or 0.36UA* per 100kg gross, whichever is the greater	M 2% C1 2.4% or 0.36UA* per 100kg gross, whichever is the greater C2 } Free E }
69.03 OTHER REFRACTORY GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN GOODS FALLING WITHIN HEADING No. 69.01 :		
A. With a basis of graphite or other forms of carbon :		
I. Laboratory wares	12.2%	M 6.8% C1 5.4% C2 } Free E }
II. Other	7.4%	M 2% C1 5.4% C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
69.03—continued		
B. With a basis of magnesite, dolomite or chromite :		
I. Laboratory wares	14%	M 6.8% CI 7.2% C2 } Free E }
II. Other	9.2%	M 2% CI 7.2% C2 } Free E }
C. Other :		
I. Laboratory wares	11.9%	M 6.8% CI 5.1% C2 } Free E }
II. Other	7.1%	M 2% CI 5.1% C2 } Free E }
II. OTHER CERAMIC PRODUCTS		
69.04 BUILDING BRICKS (INCLUDING FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE) :		
A. Common pottery	4.4%	M 2% CI 2.4% C2 } Free E }
B. Other	5%	M 2% CI 3% C2 } Free E }
69.05 ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY-LINERS, CORNICES AND OTHER CONSTRUCTIONAL GOODS, INCLUDING ARCHITECTURAL ORNAMENTS :		
A. Roofing tiles of common pottery	4.5%	M 2.4% CI 2.1% C2 } Free E }
B. Other :		
I. Roofing tiles	5.4%	M 2.4% CI 3% C2 } Free E }
II. Other	7%	M 4% CI 3% C2 } Free E }
69.06 PIPING, CONDUITS AND GUTTERING (INCLUDING ANGLES, BENDS AND SIMILAR FITTINGS) :		
A. Common pottery	6.1%	M 4% CI 2.1% C2 } Free E }
B. Other	8.8%	M 4% CI 4.8% C2 } Free E }
69.07 UNGLAZED SETTS, FLAGS AND PAVING, HEARTH AND WALL TILES :		
A. Tiles, cubes and similar articles for mosaics, whether or not rectangular, which are capable of being enclosed in a square the side of which does not exceed 5cm	4.8% or 0.16UA* per sq. m., whichever is the greater, but not exceeding 9.6%, + 3%	M 3% CI 4.8% or 0.16UA* per sq. m., whichever is the greater, but not exceeding 9.6% C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
69.07—continued		
B. Other :		
I. Common pottery	8%	M 3% CI 4.8% C2 } Free E }
II. Other	4.8% or 0.18UA* per sq. m., whichever is the greater, but not exceeding 9.6%, + 3%	M 3% CI 4.8% or 0.18UA* per sq. m., whichever is the greater, but not exceeding 9.6% C2 } Free E }
69.08 GLAZED SETTS, FLAGS AND PAVING, HEARTH AND WALL TILES :		
A. Tiles, cubes and similar articles for mosaics, whether or not rectangular, which are capable of being enclosed in a square the side of which does not exceed 5cm :		
I. All white, flat, rectangular, not figured or embossed	5.4% or 0.27UA* per sq. m., whichever is the greater, but not exceeding 10.8%, + £0.0538 per sq. m.	M £0.0538 per sq. m. CI 5.4% or 0.27UA* per sq. m., whichever is the greater, but not exceeding 10.8% C2 } Free E }
II. Other	5.4% or 0.27 UA* per sq. m., whichever is the greater, but not exceeding 10.8%, + £0.0538 per sq. m. or 6%, whichever is the greater	M £0.0538 per sq. m. or 6%, whichever is the greater CI 5.4% or 0.27UA* per sq. m., whichever is the greater, but not exceeding 10.8% C2 } Free E }
B. Other :		
I. Common pottery :		
a) All white, flat, rectangular, not figured or embossed	5.4% + £0.0538 per sq. m.	M £0.0538 per sq. m. CI 5.4% C2 } Free E }
b) Other	£0.0538 per sq. m. or 6%, whichever is the greater, + 5.4%	M £0.0538 per sq. m. or 6%, whichever is the greater CI 5.4% C2 } Free E }
II. Other :		
a) All white, flat, rectangular, not figured or embossed	5.4% or 0.18UA* per sq. m., whichever is the greater, but not exceeding 10.8%, + £0.0538 per sq. m.	M £0.0538 per sq. m. CI 5.4% or 0.18UA* per sq. m., whichever is the greater, but not exceeding 10.8% C2 } Free E }
b) Other	5.4% or 0.18UA* per sq. m., whichever is the greater, but not exceeding 10.8%, + £0.0538 per sq. m. or 6%, whichever is the greater	M £0.0538 per sq. m. or 6%, whichever is the greater CI 5.4% or 0.18UA* per sq. m., whichever is the greater, but not exceeding 10.8% C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
69.09 LABORATORY, CHEMICAL OR INDUSTRIAL WARES; TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; POTS, JARS AND SIMILAR ARTICLES OF A KIND COMMONLY USED FOR THE CONVEYANCE OR PACKING OF GOODS:		
A. Porcelain or china:		
I. Laboratory wares	14%	M 6.8% C1 7.2% C2 } Free E }
II. Other	11.2%	M 4% C1 7.2% C2 } Free E }
B. Other:		
I. Laboratory wares	11.3%	M 6.8% C1 4.5% C2 } Free E }
II. Other	8.5%	M 4% C1 4.5% C2 } Free E }
69.10 SINKS, WASH BASINS, BIDETS, WATER CLOSET PANS, URINALS, BATHS AND LIKE SANITARY FIXTURES	5% + 6% or 3.60UA* per 100kg gross, whichever is the greater	M 5% C1 6% or 3.60UA* per 100kg gross, whichever is the greater C2 } Free E }
69.11 TABLEWARE AND OTHER ARTICLES OF A KIND COMMONLY USED FOR DOMESTIC OR TOILET PURPOSES, OF PORCELAIN OR CHINA (INCLUDING BISCUIT PORCELAIN AND PARIAN):		
A. White or single-coloured:		
I. Articles designed for fixing to or setting in the wall	5% + 8.1% or 7.32UA* per 100kg gross, whichever is the greater	M 5% C1 8.1% or 7.32UA* per 100kg gross, whichever is the greater C2 } Free E }
II. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following: Cups (including mugs and beakers) Saucers and plates Teapots and coffee pots Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'œuvre sets, tea sets and coffee sets, and articles designed as parts of such sets Cooking utensils and kitchenware	£0.4920 per 100kg, + 8.1% or 7.32UA* per 100kg gross, whichever is the greater	M £0.4920 per 100kg C1 8.1% or 7.32UA* per 100kg gross, whichever is the greater C2 } Free E }
III. Washstand utensils and chamber pots	£0.4920 per 100kg, + 8.1% or 7.32UA* per 100kg gross, whichever is the greater	M £0.4920 per 100kg C1 8.1% or 7.32UA* per 100kg gross, whichever is the greater C2 } Free E }
IV. Other	£3.5431 per 100kg, + 8.1% or 7.32UA* per 100kg gross, whichever is the greater	M £3.5431 per 100kg C1 8.1% or 7.32UA* per 100kg gross, whichever is the greater C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
69.11—continued		
B. Other :		
I. Articles designed for fixing to or setting in the wall	5%, + 8.1% or 15UA* per 100kg, whichever is the greater	M 5% CI 8.1% or 15UA* per 100kg, whichever is the greater C2 } Free E }
II. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following : Cups (including mugs and beakers) Saucers and plates Teapots and coffee pots Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'œuvre sets, tea sets and coffee sets, and articles designed as parts of such sets Cooking utensils and kitchenware	£0.4920 per 100kg, + 8.1% or 15UA* per 100kg, whichever is the greater	M £0.4920 per 100kg CI 8.1% or 15UA* per 100kg, whichever is the greater C2 } Free E }
III. Washstand utensils and chamber pots	£0.4920 per 100kg, + 8.1% or 15UA* per 100kg, whichever is the greater	M £0.4920 per 100kg CI 8.1% or 15UA* per 100kg, whichever is the greater C2 } Free E }
IV. Other	£3.5431 per 100kg, + 8.1% or 15UA* per 100kg, whichever is the greater	M £3.5431 per 100kg CI 8.1% or 15UA* per 100kg, whichever is the greater C2 } Free E }
69.12 TABLEWARE AND OTHER ARTICLES OF A KIND COMMONLY USED FOR DOMESTIC OR TOILET PURPOSES, OF OTHER KINDS OF POTTERY :		
A. Common pottery :		
I. Fireproof non-vitrified earthenware cooking utensils	10.1%	M 5.6% CI 4.5% C2 } Free E }
II. Articles designed for fixing to or setting in the wall	9.5%	M 5% CI 4.5% C2 } Free E }
III. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following : Cups (including mugs and beakers) Saucers and plates Teapots and coffee pots Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'œuvre sets, tea sets and coffee sets, and articles designed as parts of such sets Cooking utensils not comprised in subheading A. I. above, and kitchenware	4.5% + £0.4920 per 100kg	M £0.4920 per 100kg CI 4.5% C2 } Free E }
IV. Washstand utensils and chamber pots	4.5% + £0.4920 per 100kg	M £0.4920 per 100kg CI 4.5% C2 } Free E }
V. Other	4.5% + £3.5431 per 100kg	M £3.5431 per 100kg CI 4.5% C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
69.12—continued		
B. Stoneware :		
I. Articles designed for fixing to or setting in the wall	10.7%	M 5% CI 5.7% C2 } Free E }
II. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following : Cups (including mugs and beakers) Saucers and plates Teapots and coffee pots Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'œuvre sets, tea sets and coffee sets, and articles designed as parts of such sets Cooking utensils and kitchenware	5.7% + £0.4920 per 100kg	M £0.4920 per 100kg CI 5.7% C2 } Free E }
III. Washstand utensils and chamber pots	5.7% + £0.4920 per 100kg	M £0.4920 per 100kg CI 5.7% C2 } Free E }
IV. Other	5.7% + £3.5431 per 100kg	M £3.5431 per 100kg CI 5.7% C2 } Free E }
C. Earthenware or fine pottery :		
I. White or single-coloured :		
a) Fireproof non-vitrified earthenware cooking utensils	5.6% + 6.3% or 8.16UA* per 100kg gross, whichever is the greater	M 5.6% CI 6.3% or 8.16UA* per 100kg gross, whichever is the greater C2 } Free E }
b) Articles designed for fixing to or setting in the wall	5% + 6.3% or 8.16UA* per 100kg gross, whichever is the greater	M 5% CI 6.3% or 8.16UA* per 100kg gross, whichever is the greater C2 } Free E }
c) Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following : Cups (including mugs and beakers) Saucers and plates Teapots and coffee pots Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'œuvre sets, tea sets and coffee sets, and articles designed as parts of such sets Cooking utensils, not comprised in subheading C. I. a) above, and kitchenware	£0.4920 per 100kg, + 6.3% or 8.16UA* per 100kg gross, whichever is the greater	M £0.4920 per 100kg CI 6.3% or 8.16UA* per 100kg gross, whichever is the greater C2 } Free E }
d) Washstand utensils and chamber pots	£0.4920 per 100kg, + 6.3% or 8.16UA* per 100kg gross, whichever is the greater	M £0.4920 per 100kg CI 6.3% or 8.16UA* per 100kg gross, whichever is the greater C2 } Free E }
e) Other	£3.5431 per 100kg, + 6.3% or 8.16UA* per 100kg gross, whichever is the greater	M £3.5431 per 100kg CI 6.3% or 8.16UA* per 100kg gross, whichever is the greater C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
69.12—continued		
II. Other :		
a) Fireproof non-vitrified earthenware cooking utensils	5.6% + 6.3% or 10.80UA* per 100kg, whichever is the greater	M 5.6% C1 6.3% or 10.80UA* per 100kg, whichever is the greater C2 } Free E }
b) Articles designed for fixing to or setting in the wall	5% + 6.3% or 10.80UA* per 100kg, whichever is the greater	M 5% C1 6.3% or 10.80UA* per 100kg, whichever is the greater C2 } Free E }
c) Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following : Cups (including mugs and beakers) Saucers and plates Teapots and coffee pots Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'œuvre sets, tea sets and coffee sets, and articles designed as parts of such sets Cooking utensils, not comprised in subheading C. II. a) above, and kitchenware	£0.4920 per 100kg, + 6.3% or 10.80UA* per 100kg, whichever is the greater	M £0.4920 per 100kg C1 6.3% or 10.80UA* per 100kg, whichever is the greater C2 } Free E }
d) Washstand utensils and chamber pots	£0.4920 per 100kg, + 6.3% or 10.80UA* per 100kg, whichever is the greater	M £0.4920 per 100kg C1 6.3% or 10.80UA* per 100kg, whichever is the greater C2 } Free E }
e) Other	£3.5431 per 100kg, + 6.3% or 10.80UA* per 100kg, whichever is the greater	M £3.5431 per 100kg C1 6.3% or 10.80UA* per 100kg, whichever is the greater C2 } Free E }
D. Other :		
I. Articles designed for fixing to or setting in the wall	14%	M 5% C1 8.4% C2 } Free E }
II. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following : Cups (including mugs and beakers) Saucers and plates Teapots and coffee pots Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'œuvre sets, tea sets and coffee sets, and articles designed as parts of such sets Cooking utensils and kitchenware	8.4% + £0.4920 per 100kg	M £0.4920 per 100kg C1 8.4% C2 } Free E }
III. Washstand utensils and chamber pots	8.4% + £0.4920 per 100kg	M £0.4920 per 100kg C1 8.4% C2 } Free E }
IV. Other	8.4% + £3.5431 per 100kg	M £3.5431 per 100kg C1 8.4% 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	4.8% + £3.5431 per 100kg	M £3.5431 per 100kg C1 4.8% C2 } Free E }
II. Other	8.8%	M 4% C1 4.8% C2 } Free E }
B. Porcelain or china :		
I. Statuettes and other ornaments	£3.5431 per 100kg, + 6.6% or 42UA* per 100kg gross, whichever is the greater	M £3.5431 per 100kg C1 6.6% or 42UA* per 100kg gross, whichever is the greater C2 } Free E }
II. Other	4% + 6.6% or 42UA* per 100kg gross, whichever is the greater	M 4% C1 6.6% or 42UA* per 100kg gross, whichever is the greater C2 } Free E }
C. Other :		
I. Statuettes and other ornaments	£3.5431 per 100kg, + 6% or 21UA* per 100kg gross, whichever is the greater	M £3.5431 per 100kg C1 6% or 21UA* per 100kg gross, whichever is the greater C2 } Free E }
II. Other	4% + 6% or 21UA* per 100kg gross, whichever is the greater	M 4% C1 6% or 21UA* per 100kg gross, whichever is the greater C2 } Free E }
69.14 OTHER ARTICLES :		
A. Porcelain or china	13%	M 4% C1 9% C2 } Free E }
B. Other	8.5%	M 4% C1 4.5% C2 } Free E }

* See page iii.

Chapter 70

GLASS AND GLASSWARE

NOTES

1. This Chapter does not cover :
 - (a) Ceramic enamels (heading No. 32.08) ;
 - (b) Goods falling within Chapter 71 (for example, imitation jewellery) ;
 - (c) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26 ;
 - (d) Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90 ;
 - (e) Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 97) ; or
 - (f) Buttons, fitted vacuum flasks, scent or similar sprays or other articles falling within Chapter 98.
2. The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.
3. For the purposes of heading No. 70.20, the expression "wool" means :
 - (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight ;
 - (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O and/or Na_2O) content of more than 5% by weight or a boric oxide (B_2O_3) content of more than 2% by weight. Mineral wools which do not comply with the above specifications fall in heading No. 68.07.
4. For the purposes of this Schedule the expression "glass" is to be taken to extend to fused quartz and fused silica.

Tariff Heading	Rate of Duty	
	Full	Preferential
70.01 WASTE GLASS (CULLET) ; GLASS IN THE MASS (EXCLUDING OPTICAL GLASS) :		
A. Waste glass (cullet)	Free	Free
B. Glass in the mass (excluding optical glass)	2.1%	M } Free C2 E }
70.02 GLASS OF THE VARIETY KNOWN AS "ENAMEL" GLASS, IN THE MASS, RODS AND TUBES	6.4%	M } 4% C1 } 2.4% C2 } Free E }
70.03 GLASS IN BALLS, RODS AND TUBES, UNWORKED (NOT BEING OPTICAL GLASS) :		
A. Balls	4.2%	M } Free C2 E }
B. Other	10.2%	M } 6% C1 } 4.2% C2 } Free E }
70.04 UNWORKED CAST OR ROLLED GLASS (INCLUDING FLASHED OR WIRED GLASS), WHETHER FIGURED OR NOT, IN RECTANGLES :		
A. Wired	3% + 3% or 0.30UA* per 100kg gross, whichever is the greater	M } 3% C1 } 3% or 0.30UA* per 100kg gross, whichever is the greater C2 } Free E }
B. Other	3% + 3% or 0.48UA* per 100kg gross, whichever is the greater	M } 3% C1 } 3% or 0.48UA* per 100kg gross, whichever is the greater C2 } Free E }
70.05 UNWORKED DRAWN OR BLOWN GLASS (INCLUDING FLASHED GLASS), IN RECTANGLES	3% + 3.6% or 0.36UA* per 100kg gross, whichever is the greater	M } 3% C1 } 3.6% or 0.36UA* per 100kg gross, whichever is the greater C2 } Free E }
70.06 CAST, ROLLED, DRAWN OR BLOWN GLASS (INCLUDING FLASHED OR WIRED GLASS), IN RECTANGLES, SURFACE GROUND OR POLISHED, BUT NOT FURTHER WORKED	6%	M } 3% C1 } C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
70.07 CAST, ROLLED, DRAWN OR BLOWN GLASS (INCLUDING FLASHED OR WIRED GLASS), CUT TO SHAPE OTHER THAN RECTANGULAR SHAPE, OR BENT OR OTHERWISE WORKED (FOR EXAMPLE, EDGE WORKED OR ENGRAVED), WHETHER OR NOT SURFACE GROUND OR POLISHED; MULTIPLE-WALLED INSULATING GLASS; LEADED LIGHTS AND THE LIKE	8%	M 3% C1 4.8% C2 } Free E }
70.08 SAFETY GLASS CONSISTING OF TOUGHENED OR LAMINATED GLASS, SHAPED OR NOT ;		
A. In sizes and shapes ready for incorporation in motor vehicles	9%	M 4% C1 8.2% C2 7% E Free
B. Other	9%	M 4% C1 5.4% C2 } Free E }
70.09 GLASS MIRRORS (INCLUDING REAR-VIEW MIRRORS), UNFRAMED, FRAMED OR BACKED :		
A. Suitable for motor vehicles	12.6%	M 6% C1 11% C2 10% E Free
B. Other	11%	M 4% C1 6.6% C2 } Free E }
70.10 CARBOYS, BOTTLES, JARS, POTS, TUBULAR CONTAINERS AND SIMILAR CONTAINERS, OF GLASS, OF A KIND COMMONLY USED FOR THE CONVEYANCE OR PACKING OF GOODS; STOPPERS AND OTHER CLOSURES, OF GLASS	10.7%	M 5% C1 5.7% C2 } Free E }
70.11 GLASS ENVELOPES (INCLUDING BULBS AND TUBES) FOR ELECTRIC LAMPS, ELECTRONIC VALVES OR THE LIKE	4.2%	M } Free C2 } E }
70.12 GLASS INNERS FOR VACUUM FLASKS OR FOR OTHER VACUUM VESSELS :		
A. Unfinished	12.3%	M 6% C1 6.3% C2 } Free E }
B. Finished	13.5%	M 6% C1 7.5% C2 } Free E }
70.13 GLASSWARE (OTHER THAN ARTICLES FALLING IN HEADING No. 70.19) OF A KIND COMMONLY USED FOR TABLE, KITCHEN, TOILET OR OFFICE PURPOSES, FOR INDOOR DECORATION, OR FOR SIMILAR USES :		
A. Cooking utensils, kitchen and tableware, of glass-ceramic, being a crystalline ceramic material made from glass	9.3% + £0.4920 per 100kg	M £0.4920 per 100kg C1 9.3% C2 } Free E }
B. Other	15.5%	M 6.2% C1 9.3% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
70.14 ILLUMINATING GLASSWARE, SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS, NOT OPTICALLY WORKED NOR OF OPTICAL GLASS :		
A. Articles for electrical lighting fittings :		
I. Facetted glass, plates, balls, pear-shaped drops, flower-shaped pieces, pendants and similar articles for trimming chandeliers	10%	M 4% C1 6% C2 } Free E }
II. Other (for example, diffusers, ceiling lights, bowls, cups, lamp-shades, globes, tulip-shaped pieces)	9%	M 4% C1 5.4% C2 } Free E }
B. Other :		
I. Optical elements	14%	M 8% C1 6% C2 } Free E }
II. Other	10%	M 4% C1 6% 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	4.5%	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	2.4% or 0.96UA* per 100kg gross, whichever is the greater	M } Free C2 E }
70.17 LABORATORY, HYGENIC AND PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED ; GLASS AMPOULES :		
A. Laboratory, hygienic and pharmaceutical glassware :		
I. Of fused silica or fused quartz	10.7%	M 6.8% C1 3.9% C2 } Free E }
II. Other	12.2%	M 6.8% C1 5.4% C2 } Free E }
B. Glass ampoules	12.2%	M 6.8% C1 5.4% C2 } Free E }
70.18 OPTICAL GLASS AND ELEMENTS OF OPTICAL GLASS, OTHER THAN OPTICALLY WORKED ELEMENTS ; BLANKS FOR CORRECTIVE SPECTACLE LENSES	13.4%	M 8% C1 5.4% 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	6.9%	M C2 } Free E
II. Imitation pearls	0.72UA* per kg	M C2 } Free E
III. Imitation precious and semi-precious stones:		
a) Cut and mechanically polished	Free	Free
b) Other	3.9%	M C2 } Free E
IV. Other:		
a) Glass grains (ballotini)	5.1%	M C2 } Free E
b) Other	6.6%	M C2 } Free E
B. Artificial eyes	7.1%	M C1 } 2% C2 } 5.1% E } Free
C. Articles of glassware made from fancy or decorative glass smallwares:		
I. Bead trimmings	8%	M C1 } 3% C2 } 4.8% E } Free
II. Other	9.8%	M C1 } 5% C2 } 4.8% E } Free
D. Other		
I. Ornaments and other fancy articles of lamp-worked glass	11%	M C1 } 5% C2 } 6% E } Free
II. Other	6%	M C2 } Free E

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
70.20 GLASS FIBRE (INCLUDING WOOL), YARNS, FABRICS, AND ARTICLES MADE THEREFROM :		
A. Non-textile fibre and articles made therefrom	6.6%	M } C2 } Free E }
B. Textile fibre, yarns, fabrics, and articles made therefrom	7.8%	M } C2 } Free E }
70.21 OTHER ARTICLES OF GLASS :		
A. Face plates, cones or necks, being parts of glass envelopes for cathode ray tubes	10.1%	M } 5% C1 } 5.1% C2 } Free E }
B. Other	9.1%	M } 4% C1 } 5.1% C2 } Free E }

Section XIV

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

Chapter 71

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

NOTES

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly :
 - (a) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of rolled precious metal, are to be classified within this Chapter and not within any other Chapter.
2. (a) Headings Nos. 71.12, 71.13 and 71.14 do not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles ;
 - (b) Heading No. 71.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).
3. This Chapter does not cover :
 - (a) Amalgams of precious metal, and colloidal precious metal (heading No. 28.49);
 - (b) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30 ;
 - (c) Goods falling in Chapter 32 (for example, lustres) ;
 - (d) Handbags and other articles falling within heading No. 42.02 or 42.03 ;
 - (e) Goods of heading No. 43.03 or 43.04 ;
 - (f) Goods falling within Section XI (textiles and textile articles) ;
 - (g) Footwear (Chapter 64) and headgear (Chapter 65) ;
 - (h) Umbrellas, walking-sticks and other articles falling within Chapter 66 ;
 - (i) Fans and hand screens of heading No. 67.05 ;
 - (k) Coin (Chapter 72 or 99) ;
 - (l) Abrasive goods falling within headings Nos. 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic) ; goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal ; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed) ;
 - (m) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments) ;
 - (n) Arms or parts thereof (Chapter 93) ;
 - (o) Articles covered by Note 2 to Chapter 97 ;
 - (p) Articles falling within headings of Chapter 98 other than headings Nos. 98.01 and 98.12 ; or
 - (q) Original sculptures and statuary (heading No. 99.03), collectors' pieces (heading No. 99.05) and antiques of an age exceeding one hundred years (heading No. 99.06), other than pearls or precious or semi-precious stones.
4. (a) The expression "pearls" is to be taken to include cultured pearls ;
 - (b) The expression "precious metal" means silver, gold, platinum and other metals of the platinum group ;
 - (c) The expression "other metals of the platinum group" means iridium, osmium, palladium, rhodium and ruthenium.
5. For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as 2 per cent. by weight of the alloy. Alloys of precious metal are to be classified according to the following rules :
 - (a) An alloy containing 2 per cent. or more, by weight, of platinum is to be treated only as an alloy of platinum ;
 - (b) An alloy containing 2 per cent. or more, by weight, of gold but no platinum, or less than 2 per cent. by weight, of platinum, is to be treated only as an alloy of gold ;
 - (c) Other alloys containing 2 per cent. or more, by weight, of silver are to be treated as alloys of silver.

For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as though they were platinum.
6. Except where the context otherwise requires, any reference in these Notes or elsewhere in this Schedule to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.
7. The expression "rolled precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. The expression is also to be taken to cover base metal inlaid with precious metal.
8. For the purposes of heading No. 71.12, the expression "articles of jewellery" means :
 - (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia) ; and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
9. For the purposes of heading No. 71.13, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toiletware, smokers' requisites and other articles of household, office or religious use.
10. For the purposes of heading No. 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons, studs, cuff-links or other articles of heading No. 98.01 or dress combs, hair-slides or the like of heading No. 98.12), not incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed :
 - (a) Wholly or partly of base metal, whether or not plated with precious metal ; or
 - (b) Of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly.
11. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

ADDITIONAL NOTE

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

Tariff Heading	Rate of Duty	
	Full	Preferential
I. PEARLS AND PRECIOUS AND SEMI-PRECIOUS STONES		
71.01 PEARLS, UNWORKED OR WORKED, BUT NOT MOUNTED, SET OR STRUNG (EXCEPT UNGRADED PEARLS TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT)	Free	Free
71.02 PRECIOUS AND SEMI-PRECIOUS STONES, UNWORKED, CUT OR OTHERWISE WORKED, BUT NOT MOUNTED, SET OR STRUNG (EXCEPT UNGRADED STONES TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT):		
A. Unworked or simply sawn, cleaved or bruted	Free	Free
B. Other:		
I. For industrial uses:		
a) Articles of piezo-electric quartz	2.1%	M } Free C2 E }
b) Other:		
1. Diamonds drilled so as to be adapted for use in wire-drawing dies	6.4%	M } 4% C1 } 2.4% C2 } Free E }
2. Other	2.4%	M } Free C2 E }
II. For other uses	Free	Free
71.03 SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, UNWORKED, CUT OR OTHERWISE WORKED, BUT NOT MOUNTED, SET OR STRUNG (EXCEPT UNGRADED STONES TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT):		
A. Unworked or simply sawn, cleaved or bruted	0.6%	M } Free C2 E }
B. Other:		
I. For industrial uses	2.4%	M } Free C2 E }
II. For other uses	1.2%	M } Free C2 E }
71.04 DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES	Free	Free
II. PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED		
71.05 SILVER, INCLUDING SILVER GILT AND PLATINUM-PLATED SILVER, UNWROUGHT OR SEMI-MANUFACTURED:		
A. Unwrought	Free	Free
B. Bars, rods, wire and sections; plates, sheets and strips	1.2%	M } Free C2 E }
C. Tubes, pipes and hollow bars	2.1%	M } Free C2 E }
D. Foil of a thickness, excluding any backing, not exceeding 0.15mm	3.9%	M } Free C2 E }
E. Powder, purls, spangles, cuttings and other forms	3%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
71.06 ROLLED SILVER, UNWORKED OR SEMI-MANUFACTURED :		
A. Unworked	3%	M } C2 } Free E }
B. Semi-manufactured	3.9%	M } C2 } Free E }
71.07 GOLD, INCLUDING PLATINUM-PLATED GOLD, UNWROUGHT OR SEMI-MANUFACTURED :		
A. Unwrought	Free	Free
B. Bars, rods, wire and sections ; plates, sheets and strips	0.3%	M } C2 } Free E }
C. Tubes, pipes and hollow bars	1.2%	M } C2 } Free E }
D. Foil of a thickness, excluding any backing, not exceeding 0.15mm	6.8%	M } 2% C1 } 4.8% C2 } Free E }
E. Powder, purls, spangles, cuttings and other forms	3.3%	M } C2 } Free E }
71.08 ROLLED GOLD ON BASE METAL OR SILVER, UNWORKED OR SEMI-MANUFACTURED	2.1%	M } C2 } Free E }
71.09 PLATINUM AND OTHER METALS OF THE PLATINUM GROUP, UNWROUGHT OR SEMI-MANUFACTURED :		
A. Platinum and platinum alloys :		
I. Unwrought, including platinum black	Free	Free
II. Bars, rods, wire and sections ; plates, sheets and strips	0.6%	M } C2 } Free E }
III. Tubes, pipes and hollow bars	0.9%	M } C2 } Free E }
IV. Foil of a thickness, excluding any backing, not exceeding 0.15mm	2.4%	M } C2 } Free E }
V. Powder, purls, spangles, cuttings and other forms	2.7%	M } C2 } Free E }
B. Other metals of the platinum group and alloys thereof :		
I. Unwrought	Free	Free
II. Semi-manufactured	1.2%	M } C2 } Free E }
71.10 ROLLED PLATINUM OR OTHER PLATINUM GROUP METALS, ON BASE METAL OR PRECIOUS METAL, UNWORKED OR SEMI-MANUFACTURED	2.1%	M } C2 } Free E }
71.11 GOLDSMITHS', SILVERSMITHS' AND JEWELLERS' SWEEPINGS, RESIDUES, LEMELS, AND OTHER WASTE AND SCRAP, OF PRECIOUS METAL	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
71.12 ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR ROLLED PRECIOUS METAL :		
A. Of precious metal	7.7%	M 5% C1 2.7% C2 } Free E }
B. Of rolled precious metal	10.4%	M 5% C1 5.4% C2 } Free E }
71.13 ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR ROLLED PRECIOUS METAL, OTHER THAN GOODS FALLING WITHIN HEADING No. 71.12 :		
A. Of precious metal	10.5%	M 6% C1 4.5% C2 } Free E }
B. Of rolled precious metal	7%	M 4% C1 3% C2 } Free E }
71.14 OTHER ARTICLES OF PRECIOUS METAL OR ROLLED PRECIOUS METAL :		
A. Of precious metal	8.5%	M 4% C1 4.5% C2 } Free E }
B. Of rolled precious metal	7.6%	M 4% C1 3.6% C2 } Free E }
71.15 ARTICLES CONSISTING OF, OR INCORPORATING, PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED) :		
A. Articles consisting of, or incorporating, pearls :		
I. Necklaces, bracelets and other articles, of pearls, simply strung without fasteners or other accessories	5%	C1 } Free C2 } E }
II. Other:		
a) Made partly of jade, onyx, lapis lazuli, agate, rose quartz, cornelian or other similar stones; made partly of ivory, tortoise-shell, mother of pearl, amber or coral	10.2%	M 6% C1 4.2% C2 } Free E }
b) Other	9.2%	M 5% C1 4.2% C2 } Free E }
B. Articles consisting of, or incorporating, precious or semi-precious stones (natural, synthetic or reconstructed) :		
I. Made wholly of natural precious or semi-precious stones:		
a) Necklaces, bracelets and other articles of natural precious or semi-precious stones, simply strung without fasteners or other accessories :		
1. Made wholly or partly of jade, onyx, lapis lazuli, agate, rose quartz, cornelian or other similar stones	6%	C1 } Free C2 } E }
2. Other	5%	C1 } Free C2 } E }

Section XV

BASE METALS AND ARTICLES OF BASE METAL

NOTES

- I. This Section does not cover :
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder falling within heading No. 32.08, 32.09, 32.10 or 32.13 ;
 - (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.07) ;
 - (c) Headgear or parts thereof falling within heading No. 65.06 or 65.07 ;
 - (d) Umbrella frames and other goods of heading No. 66.03 ;
 - (e) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery) ;
 - (f) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods) ;
 - (g) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft) ;
 - (h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs ;
 - (i) Lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Section XIX (arms and ammunition) ;
 - (k) Articles falling within Chapter 94 (furniture and mattress supports) ;
 - (l) Hand sieves (heading No. 96.06) ;
 - (m) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ; or
 - (n) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.
2. Throughout this Schedule the expression "parts of general use" means :
 - (a) Goods described in headings Nos. 73.20, 73.25, 73.29, 73.31 and 73.32 and similar goods of other base metals ;
 - (b) Springs and leaves for springs, of base metal, other than clock and watch springs (heading No. 91.11) ; and
 - (c) Goods described in headings Nos. 83.01, 83.02, 83.07, 83.09, 83.12 and 83.14.

ADDITIONAL NOTE

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

Chapter 73

IRON AND STEEL AND ARTICLES THEREOF

NOTES

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

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

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

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

- (a) An alloy of base metals containing more than 10%, by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.

- (b) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.

- (c) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.

- (d) In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting (other than cermets).

4. Unless the context otherwise requires, any reference in this Schedule to a base metal is to be taken to include a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.

5. Classification of Composite Articles :

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

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal ;

- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified ; and

- (c) A cermet of heading No. 81.04 is regarded as a single base metal.

6. For the purposes of this Section, the expression "waste and scrap" means waste and scrap metal fit only for the recovery of metal or for use in the manufacture of chemicals.

- (c) Ferro-alloys (heading No. 73.02) :
Alloys of iron (other than master alloys as defined in Note 1 to Chapter 74) which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together :
more than 8% of silicon, or
more than 30% of manganese, or
more than 30% of chromium, or
more than 40% of tungsten, or
a total of more than 10% of other alloy elements (aluminium, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10% in the case of copper), and which contain, by weight, not less than 4% in the case of ferro-alloys containing silicon, not less than 8% in the case of ferro-alloys containing manganese but no silicon or not less than 10% in other cases, of the element iron.
- (d) Alloy steel (heading No. 73.15) :
Steel containing, by weight, one or more elements in the following proportions :
more than 2% of manganese and silicon, taken together, or
2.00% or more of manganese, or
2.00% or more of silicon, or
0.50% or more of nickel, or
0.50% or more of chromium, or
0.10% or more of molybdenum, or
0.10% or more of vanadium, or
0.30% or more of tungsten, or
0.30% or more of cobalt, or
0.30% or more of aluminium, or
0.40% or more of copper, or
0.10% or more of lead, or
0.12% or more of phosphorus, or
0.10% or more of sulphur, or
0.20% or more of phosphorus and sulphur, taken together, or
0.10% or more of other elements, taken separately.
- (e) High carbon steel (heading No. 73.15) :
Steel containing, by weight, not less than 0.60% of carbon and having a content, by weight, less than 0.04% of phosphorus and sulphur taken separately and less than 0.07% of these elements taken together.
- (f) Puddled bars and pilings (heading No. 73.06) :
Products for rolling, forging or re-melting obtained either :
(i) By shingling balls of puddled iron to remove the slag arising during puddling, or
(ii) By roughly welding together by means of hot-rolling, packets of scrap iron or steel or puddled iron.
- (g) Ingots (heading No. 73.06) :
Products for rolling or forging obtained by casting into moulds.
(ECSC) *Molten steel shall be treated as steel of the corresponding kind of ingots.*
- (h) Blooms and billets (heading No. 73.07) :
Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225mm² and of such dimensions that the thickness exceeds one quarter of the width.
- (ii) Slabs and sheet bars (including tinplate bars) (heading No. 73.07) :
Semi-finished products of rectangular section, of a thickness not less than 6mm, of a width not less than 150mm and of such dimensions that the thickness does not exceed one quarter of the width.
- (k) Coils for re-rolling (heading No. 73.08) :
Coiled semi-finished hot-rolled products, of rectangular section, not less than 1.5mm thick, of a width exceeding 500mm and of a weight of not less than 500kg per piece.
- (l) Universal plates (heading No. 73.09) :
Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5mm but not exceeding 100mm, and of a width exceeding 150mm but not exceeding 1,200mm.
- (m) Hoop and strip (heading No. 73.12) :
Rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding 6mm, of a width not exceeding 500mm and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.
- (n) Sheets and plates (heading No. 73.13) :
Rolled products (other than coils for re-rolling as defined in paragraph (k) above) of any thickness and, if in rectangles, of a width exceeding 500mm.
(ECSC) *Such products include the special category of "electrical sheets and plates" which under a current of 50cps and a magnetic flux of 10,000 Gauss have a watt-loss per kg, calculated by the Epstein method, of :
—2.1 watts or less, when their thickness does not exceed 0.2mm ;
—3.6 watts or less, when their thickness is not less than 0.2mm but less than 0.6mm ;
—6 watts or less, when their thickness is not less than 0.6mm but not greater than 1.5mm.*
- Heading No. 73.13 is to be taken to apply, *inter alia*, to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
(ECSC) *For the purpose of applying subheadings, sheets and plates corrugated by any process shall be treated as flat sheets and plates.*
- (o) Wire (heading No. 73.14) :
Cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13mm. In the case of headings Nos. 73.26 and 73.27, however, the term "wire" is deemed to include rolled products of the same dimensions.
- (p) Bars and rods (including wire rod) (heading No. 73.10) :
Products of solid section which do not conform to the entirety of any of the definitions (h), (ii), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.
The expression also includes concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition.
(ECSC) *"Wire rod" is a product of solid section obtained exclusively by hot rolling and which is hot-coiled.*
The term also includes :
1. Products of round or square section of which the diameter or side does not exceed 13mm ;
2. Products of any other section, which do not conform to the definition of hoop and strip in Note 1 (m) above, weighing not more than 1.330kg per linear metre.
- (q) Hollow mining drill steel (heading No. 73.10) :
Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15mm but does not exceed 50mm, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.18.
- (r) Angles, shapes and sections (heading No. 73.11) :
Products, other than those falling within heading No. 73.16, which do not conform to the entirety of any of the definitions (h), (ii), (k), (l), (m), (n) and (o) above, and which do not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow.
- (s) (ECSC) Tinplate (headings Nos. 73.12 and 73.13) :
Hoop and strip and sheets and plates coated with a layer of metal containing, by weight 97% or more of tin, whether or not varnished.
2. Headings Nos. 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No. 73.15).
3. Iron and steel products of the kind described in any of the headings Nos. 73.06 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.
4. Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.
5. The expression "high-pressure hydro-electric conduits of steel" (heading No. 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefor of an internal diameter exceeding 400mm and of a wall thickness exceeding 10.5mm.

Tariff Heading	Rate of Duty	
	Full	Preferential
73.01 PIG IRON, CAST IRON AND SPIEGELEISEN, IN PIGS, BLOCKS, LUMPS AND SIMILAR FORMS :		
A. Spiegeleisen (ECSC)	2.4%	M } Free C2 E }
B. Haematite pig iron and cast iron (ECSC)	2.4%	M } Free C2 E }
C. Phosphoric pig iron and cast iron (ECSC)	2.4%	M } Free C2 E }
D. Other pig iron and cast iron :		
I. Containing, by weight, not less than 0.3% but not more than 1% of titanium and not less than 0.5% but not more than 1% of vanadium (ECSC)	Free	Free
II. Other (ECSC)	2.4%	M } Free C2 E }
73.02 FERRO-ALLOYS :		
A. Ferro-manganese :		
I. Containing more than 2% by weight of carbon (high carbon ferro-manganese) (ECSC)	2.4%	M } Free C2 E }
II. Other	4.8%	M } Free C2 E }
B. Ferro-aluminium, ferro-silico-aluminium and ferro-silico-manganese-aluminium	4.2%	M } Free C2 E }
C. Ferro-silicon	6%	M } Free C2 E }
D. Ferro-silico-manganese	3.3%	M } Free C2 E }
E. Ferro-chromium and ferro-silico-chromium :		
I. Ferro-chromium	4.8%	M } Free C2 E }
II. Ferro-silico-chromium	4.2%	M } Free C2 E }
F. Ferro-nickel	Free	Free
G. Other	4.2%	M } Free C2 E }
73.03 WASTE AND SCRAP METAL OF IRON OR STEEL (ECSC)	Free	Free
73.04 SHOT AND ANGULAR GRIT, OF IRON OR STEEL, WHETHER OR NOT GRADED ; WIRE PELLETS OF IRON OR STEEL :		
A. Shot and angular grit	2.4%	M } Free C2 E }
B. Wire pellets	12.4%	M } 10% C1 } 2.4% C2 } Free E }
73.05 IRON OR STEEL POWDERS ; SPONGE IRON OR STEEL :		
A. Iron or steel powders	2.4%	M } Free C2 E }
B. Sponge iron or steel (ECSC)	1.8%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.06 PUDDLED BARS AND PILINGS; INGOTS, BLOCKS, LUMPS AND SIMILAR FORMS, OF IRON OR STEEL (ECSC):		
A. Puddled bars and pilings:		
I. Of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal	1.8%	M } Free C2 } E }
II. Other	1.8%, + whichever is the greater of 3.2% or £1.2596 per tonne	M } 3.2% or £1.2596 per tonne, whichever is the greater C1 } 1.8% C2 } Free E }
B. Ingots, blocks, lumps and similar forms:		
I. Manufactured entirely from pig iron smelted wholly with charcoal	1.8%	M } Free C2 } E }
*II. Waste and scrap in ingot form for smelting (including re-melting)	1.8%	M } Free C2 } E }
III. Other	1.8%, + whichever is the greater of 3.2% or £1.0234 per tonne	M } 3.2% or £1.0234 per tonne, whichever is the greater C1 } 1.8% C2 } Free E }
73.07 BLOOMS, BILLETS, SLABS AND SHEET BARS (INCLUDING TINPLATE BARS), OF IRON OR STEEL; PIECES ROUGHLY SHAPED BY FORGING, OF IRON OR STEEL:		
A. Blooms and billets:		
I. Rolled (ECSC)	2.4%, + whichever is the greater of 3.2% or £1.2596 per tonne	M } 3.2% or £1.2596 per tonne, whichever is the greater C1 } 2.4% C2 } Free E }
II. Forged	3%, + whichever is the greater of 3.2% or £1.2596 per tonne	M } 3.2% or £1.2596 per tonne, whichever is the greater C1 } 3% C2 } Free E }
B. Slabs and sheet bars (including tinplate bars):		
I. Rolled (ECSC)	2.4%, + whichever is the greater of 3.2% or £1.2596 per tonne	M } 3.2% or £1.2596 per tonne, whichever is the greater C1 } 2.4% C2 } Free E }
II. Forged	3%, + whichever is the greater of 3.2% or £1.2596 per tonne	M } 3.2% or £1.2596 per tonne, whichever is the greater C1 } 3% C2 } Free E }
C. Pieces roughly shaped by forging	7.2%	M } 4.8% C1 } 2.4% 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
73.08 IRON OR STEEL COILS FOR RE-ROLLING :		
*A. Less than 1.50m in width, intended for re-rolling (ECSC)	3%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater C1 3% C2 } Free E }
B. Other (ECSC)	3.6%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater C1 3.6% C2 } Free E }
73.09 UNIVERSAL PLATES OF IRON OR STEEL (ECSC)	3.6%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 3.6% C2 } Free E }
73.10 BARS AND RODS (INCLUDING WIRE ROD), OF IRON OR STEEL, HOT-ROLLED, FORGED, EX- TRUDED, COLD-FORMED OR COLD-FINISHED (INCLUDING PRECISION-MADE); HOLLOW MINING DRILL STEEL :		
A. Not further worked than hot-rolled or extruded :		
I. Wire rod (ECSC)	4.2%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater C1 4.2% C2 } Free E }
II. Bars and rods (ECSC) :		
a) Bars and rods of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal	3.6%	M } Free C2 } E }
b) Cut bars of iron or steel, not exceeding 152mm in length, 152mm in width and 32mm in thickness, and containing, by weight, not more than 0.03% of sulphur and not more than 0.025% of phosphorus	3.6%	M } Free C2 } E }
c) Other bars and rods	3.6%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater C1 3.6% C2 } Free E }
III. Hollow mining drill steel (ECSC)	3%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater C1 3% C2 } Free E }
B. Not further worked than forged	4.2%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater C1 4.2% C2 } Free E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
73.10—continued		
C. Not further worked than cold-formed or cold-finished :		
I. Bars and rods of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal	4.2%	M } Free C2 } E }
II. Bright steel bars	4.2%, + whichever is the greater of 3.2% or £2.2046 per tonne	M } 3.2% or £2.2046 per tonne, whichever is the greater CI } 4.2% C2 } Free E }
III. Other bars and rods ; hollow mining drill steel	4.2%, + whichever is the greater of 3.2% or £1.4172 per tonne	M } 3.2% or £1.4172 per tonne, whichever is the greater CI } 4.2% C2 } Free E }
D. Clad or surface-worked (for example, polished, coated) :		
I. Not further worked than clad :		
a) Hot-rolled or extruded (ECSC)	3%, + whichever is the greater of 3.2% or £1.4172 per tonne	M } 3.2% or £1.4172 per tonne, whichever is the greater CI } 3% C2 } Free E }
b) Cold-formed or cold-finished	4.2%, + whichever is the greater of 3.2% or £1.4172 per tonne	M } 3.2% or £1.4172 per tonne, whichever is the greater CI } 4.2% C2 } Free E }
II. Other :		
a) Bright steel bars	4.2%, + whichever is the greater of 3.2% or £2.2046 per tonne	M } 3.2% or £2.2046 per tonne, whichever is the greater CI } 4.2% C2 } Free E }
b) Other	4.2%, + whichever is the greater of 3.2% or £1.4172 per tonne	M } 3.2% or £1.4172 per tonne, whichever is the greater CI } 4.2% C2 } Free E }
73.11 ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL, HOT-ROLLED, FORGED, EXTRUDED, COLD-FORMED OR COLD-FINISHED ; SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS :		
A. Angles, shapes and sections :		
I. Not further worked than hot-rolled or extruded (ECSC):		
a) Drilled, punched or otherwise fabricated	3.6%, + whichever is the greater of 3.2% or £2.3620 per tonne	M } 3.2% or £2.3620 per tonne, whichever is the greater CI } 3.6% C2 } Free E }
b) Other	3.6%, + whichever is the greater of 3.2% or £1.4172 per tonne	M } 3.2% or £1.4172 per tonne, whichever is the greater CI } 3.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.11 A.—continued		
II. Not further worked than forged :		
a) Drilled, punched or otherwise fabricated	4.2%, + whichever is the greater of 3.2% or £2.3620 per tonne	M 3.2% or £2.3620 per tonne, whichever is the greater C1 4.2% C2 } Free E }
b) Other	4.2%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater C1 4.2% C2 } Free E }
III. Not further worked than cold-formed or cold-finished :		
a) Fluted or U-section form sections of a kind suitable for use in the manufacture of umbrella ribs, whether or not hardened, tempered or annealed, cut into lengths not exceeding 915mm but not further manufactured	7%	M 3.2% C1 4.2% C2 } Free E }
b) Other angles, shapes and sections :		
1. Drilled, punched or otherwise fabricated	4.2%, + whichever is the greater of 3.2% or £2.3620 per tonne	M 3.2% or £2.3620 per tonne, whichever is the greater C1 4.2% C2 } Free E }
2. Other	4.2%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater C1 4.2% C2 } Free E }
IV. Clad or surface-worked (for example, polished, coated) :		
a) Not further worked than clad :		
1. Hot-rolled or extruded (ECSC) :		
aa) Drilled, punched or otherwise fabricated	3%, + whichever is the greater of 3.2% or £2.3620 per tonne	M 3.2% or £2.3620 per tonne, whichever is the greater C1 3% C2 } Free E }
bb) Other	3%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater C1 3% C2 } Free E }
2. Cold-formed or cold-finished :		
aa) Drilled, punched or otherwise fabricated	4.2%, + whichever is the greater of 3.2% or £2.3620 per tonne	M 3.2% or £2.3620 per tonne, whichever is the greater C1 4.2% C2 } Free E }
bb) Other	4.2%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater C1 4.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.11 A. IV.—continued		
b) Other :		
1. Drilled, punched or otherwise fabricated	4.2%, + whichever is the greater of 3.2% or £2.3620 per tonne	M 3.2% or £2.3620 per tonne, whichever is the greater C1 4.2% C2 } Free E }
2. Other	4.2%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater C1 4.2% C2 } Free E }
B. Sheet piling (ECSC)	3.6%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater C1 3.6% C2 } Free E }
73.12 HOOP AND STRIP, OF IRON OR STEEL, HOT-ROLLED OR COLD-ROLLED :		
A. Not further worked than hot-rolled (ECSC) :		
I. Bandsaw strip 267mm wide and over and from 1.6mm to 2.5mm in thickness	4.8%	M } Free C2 } E }
II. Other hoop and strip :		
a) 3mm or more in thickness	4.8%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.8% C2 } Free E }
b) Other	4.8%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater C1 4.8% C2 } Free E }
B. Not further worked than cold-rolled :		
I. In coils for the manufacture of tinplate (ECSC)	4.8%, + whichever is the greater of 3.2% or £2.2046 per tonne	M 3.2% or £2.2046 per tonne, whichever is the greater C1 4.8% C2 } Free E }
II. Other :		
a) Bandsaw strip 267mm wide and over and from 1.6mm to 2.5mm in thickness	4.8%	M } Free C2 } E }
b) Other hoop and strip :		
1. 3mm or more in thickness	4.8%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.8% C2 } Free E }
2. Other	4.8%, + whichever is the greater of 3.2% or £2.2046 per tonne	M 3.2% or £2.2046 per tonne, whichever is the greater C1 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.12—continued		
C. Clad, coated or otherwise surface-treated :		
I. Silvered, gilded or platinum-plated :		
a) 3mm or more in thickness	4.8%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater CI 4.8% C2 } Free E }
b) Other	4.8%, + whichever is the greater of 3.2% or £2.2046 per tonne	M 3.2% or £2.2046 per tonne, whichever is the greater CI 4.8% C2 } Free E }
II. Enamelled :		
a) 3mm or more in thickness	4.8%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater CI 4.8% C2 } Free E }
b) Other	4.8%, + whichever is the greater of 3.2% or £2.2046 per tonne	M 3.2% or £2.2046 per tonne, whichever is the greater CI 4.8% C2 } Free E }
III. Tinned :		
a) Tinplate (ECSC)	4.2%, + whichever is the greater of 3.2% or £2.2046 per tonne	M 3.2% or £2.2046 per tonne, whichever is the greater CI 4.2% C2 } Free E }
b) Other :		
1. 3mm or more in thickness	4.8%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater CI 4.8% C2 } Free E }
2. Other	4.8%, + whichever is the greater of 3.2% or £2.2046 per tonne	M 3.2% or £2.2046 per tonne, whichever is the greater CI 4.8% C2 } Free E }
IV. Zinc-coated or lead-coated :		
a) 3mm or more in thickness	4.8%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater CI 4.8% C2 } Free E }
b) Other	4.8%, + whichever is the greater of 3.2% or £2.2046 per tonne	M 3.2% or £2.2046 per tonne, whichever is the greater CI 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.12 C.—continued		
V. Other (for example, copper-plated, artificially oxidised, lacquered, nickel-plated, varnished, clad, parkerised, printed) :		
a) Not further worked than clad :		
1. Hot-rolled (ECSC) :		
aa) 3mm or more in thickness	4.2% + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.2% C2 } Free E }
bb) Other	4.2% + whichever is the greater of 3.2% or £2.2046 per tonne	M 3.2% or £2.2046 per tonne, whichever is the greater C1 4.2% C2 } Free E }
2. Cold-rolled :		
aa) 3mm or more in thickness	4.8% + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.8% C2 } Free E }
bb) Other	4.8% + whichever is the greater of 3.2% or £2.2046 per tonne	M 3.2% or £2.2046 per tonne, whichever is the greater C1 4.8% C2 } Free E }
b) Other :		
1. 3mm or more in thickness		
	4.8% + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.8% C2 } Free E }
2. Other		
	4.8% + whichever is the greater of 3.2% or £2.2046 per tonne	M 3.2% or £2.2046 per tonne, whichever is the greater C1 4.8% C2 } Free E }
D. Otherwise shaped or worked (for example, perforated, chamfered, lap-jointed) :		
1. 3mm or more in thickness		
	4.8% + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.8% C2 } Free E }
II. Other :		
a) Plated, coated or clad, or cold-rolled	4.8% + whichever is the greater of 3.2% or £2.2046 per tonne	M 3.2% or £2.2046 per tonne, whichever is the greater C1 4.8% C2 } Free E }
b) Other	4.8% + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater C1 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.13 SHEETS AND PLATES, OF IRON OR STEEL, HOT-ROLLED OR COLD-ROLLED :		
A. "Electrical" sheets and plates :		
I. With a watt-loss, regardless of thickness, of 0.75 watt or less (ECSC) :		
a) Not plated, coated or clad	3.6%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater C1 3.6% C2 } Free E }
b) Other	3.6%, + whichever is the greater of 3.2% or £2.2832 per tonne	M 3.2% or £2.2832 per tonne, whichever is the greater C1 3.6% C2 } Free E }
II. Other (ECSC) :		
a) Not plated, coated or clad	4.2%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater C1 4.2% C2 } Free E }
b) Other	4.2%, + whichever is the greater of 3.2% or £2.2832 per tonne	M 3.2% or £2.2832 per tonne, whichever is the greater C1 4.2% C2 } Free E }
B. Other sheets and plates :		
I. Not further worked than hot-rolled, of a thickness of :		
a) 2mm or more (ECSC) :		
1. 3mm or more	4.2%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.2% C2 } Free E }
2. Other	4.2%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater C1 4.2% C2 } Free E }
b) Less than 2mm (ECSC)	3.6%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater C1 3.6% C2 } Free E }
II. Not further worked than cold-rolled, of a thickness of :		
a) 3mm or more	4.2%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.2% C2 } Free E }
b) More than 1mm but less than 3mm (ECSC)	3.6%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater C1 3.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.13 B. II.—continued		
c) 1mm or less (ECSC)	4.8%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater C1 4.8% C2 } Free E }
III. Not further worked than burnished, polished or glazed (ECSC) :		
a) 3mm or more in thickness	4.2%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.2% C2 } Free E }
b) Other	4.2%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater C1 4.2% C2 } Free E }
IV. Clad, coated or otherwise surface-treated :		
a) Silvered, gilded, platinum-plated or enamelled :		
1. 3mm or more in thickness	4.2%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.2% C2 } Free E }
2. Other	4.2%, + whichever is the greater of 3.2% or £2.2832 per tonne	M 3.2% or £2.2832 per tonne, whichever is the greater C1 4.2% C2 } Free E }
b) Tinned :		
1. Tinplate (ECSC)	4.2%, + whichever is the greater of 3.2% or £2.2832 per tonne	M 3.2% or £2.2832 per tonne, whichever is the greater C1 4.2% C2 } Free E }
2. Other (ECSC)		
aa) 3mm or more in thickness	4.2%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.2% C2 } Free E }
bb) Other	4.2%, + whichever is the greater of 3.2% or £2.2832 per tonne	M 3.2% or £2.2832 per tonne, whichever is the greater C1 4.2% C2 } Free E }
c) Zinc-coated or lead-coated (ECSC) :		
1. 3mm or more in thickness	4.8%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.8% C2 } Free E }
2. Other	4.8%, + whichever is the greater of 3.2% or £2.2832 per tonne	M 3.2% or £2.2832 per tonne, whichever is the greater C1 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.13 B. IV.—continued		
d) Other (for example, copper-plated, artificially oxidised, lacquered, nickel-plated, varnished, clad, parkerised, printed) (ECSC) :		
1. 3mm or more in thickness	4.2% + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.2% C2 } Free E }
2. Other	4.2% + whichever is the greater of 3.2% or £2.2832 per tonne	M 3.2% or £2.2832 per tonne, whichever is the greater C1 4.2% C2 } Free E }
V. Otherwise shaped or worked :		
a) Cut into shapes other than rectangular shapes, but not further worked :		
1. Silvered, gilded, platinum-plated or enamelled :		
aa) 3mm or more in thickness	4.2% + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.2% C2 } Free E }
bb) Other	4.2% + whichever is the greater of 3.2% or £2.2832 per tonne	M 3.2% or £2.2832 per tonne, whichever is the greater C1 4.2% C2 } Free E }
2. Other (ECSC) :		
aa) 3mm or more in thickness	4.2% + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.2% C2 } Free E }
bb) Other :		
11. Plated, coated or clad	4.2% + whichever is the greater of 3.2% or £2.2832 per tonne	M 3.2% or £2.2832 per tonne, whichever is the greater C1 4.2% C2 } Free E }
22. Other	4.2% + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater C1 4.2% C2 } Free E }
b) Other, excluding sheets and plates shaped by rolling :		
1. 3mm or more in thickness	4.2% + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.2% C2 } Free E }
2. Other :		
aa) Plated, coated or clad	4.2% + whichever is the greater of 3.2% or £2.2832 per tonne	M 3.2% or £2.2832 per tonne, whichever is the greater C1 4.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.13 B. V. b) 2.—continued bb) Other	4.2%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater CI 4.2% C2 } Free E }
73.14 IRON OR STEEL WIRE, WHETHER OR NOT COATED, BUT NOT INSULATED	14.8%	M 10% CI 4.8% C2 } Free E }
73.15 ALLOY STEEL AND HIGH CARBON STEEL IN THE FORMS MENTIONED IN HEADINGS Nos. 73.06 to 73.14 :		
A. High carbon steel :		
I. Ingots, blooms, billets, slabs and sheet bars :		
a) Forged :		
1. Ingots, blocks, lumps and similar forms	2.7%, + whichever is the greater of 3.2% or £1.0234 per tonne	M 3.2% or £1.0234 per tonne, whichever is the greater CI 2.7% C2 } Free E }
2. Blooms, billets, slabs and sheet bars	2.7%, + whichever is the greater of 3.2% or £1.2596 per tonne	M 3.2% or £1.2596 per tonne, whichever is the greater CI 2.7% C2 } Free E }
b) Other :		
1. Ingots (ECSC)	1.8%, + whichever is the greater of 3.2% or £1.0234 per tonne	M 3.2% or £1.0234 per tonne, whichever is the greater CI 1.8% C2 } Free E }
2. Blooms, billets, slabs and sheet bars (ECSC)	2.4%, + whichever is the greater of 3.2% or £1.2596 per tonne	M 3.2% or £1.2596 per tonne, whichever is the greater CI 2.4% C2 } Free E }
II. Pieces roughly shaped by forging	7.2%	M 4.8% CI 2.4% C2 } Free E }
III. Coils for re-rolling (ECSC)	3%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater CI 3% C2 } Free E }
IV. Universal plates (ECSC)	3.6%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater CI 3.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 A.—continued		
V. Bars and rods (including wire rod) and hollow mining drill steel ; angles, shapes and sections :		
a) Not further worked than forged :		
1. Angles, shapes and sections, drilled, punched or otherwise fabricated	4.8%, + whichever is the greater of 3.2% or £2.3620 per tonne	M 3.2% or £2.3620 per tonne, whichever is the greater CI 4.8% C2 } Free E }
2. Other	4.8%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater CI 4.8% C2 } Free E }
b) Not further worked than hot-rolled or extruded :		
1. Wire rod (ECSC)	4.2%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater CI 4.2% C2 } Free E }
2. Other (ECSC) :		
aa) Angles, shapes and sections, drilled, punched or otherwise fabricated	3.6%, + whichever is the greater of 3.2% or £2.3620 per tonne	M 3.2% or £2.3620 per tonne, whichever is the greater CI 3.6% C2 } Free E }
bb) Other	3.6%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater CI 3.6% C2 } Free E }
c) Not further worked than cold-formed or cold-finished :		
1. Bright steel bars	4.8%, + whichever is the greater of 3.2% or £2.2046 per tonne	M 3.2% or £2.2046 per tonne, whichever is the greater CI 4.8% C2 } Free E }
2. Angles, shapes and sections, drilled, punched or otherwise fabricated	4.8%, + whichever is the greater of 3.2% or £2.3620 per tonne	M 3.2% or £2.3620 per tonne, whichever is the greater CI 4.8% C2 } Free E }
3. Other	4.8%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater CI 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 A. V.—continued		
d) Clad or surface-worked (for example, polished, coated) :		
1. Not further worked than clad :		
aa) Hot-rolled or extruded (ECSC) :		
11. Angles, shapes and sections, drilled, punched or otherwise fabricated	3%, + whichever is the greater of 3.2% or £2.3620 per tonne	M 3.2% or £2.3620 per tonne, whichever is the greater C1 3% C2 } Free E }
22. Other	3%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater C1 3% C2 } Free E }
bb) Cold-formed or cold-finished :		
11. Angles, shapes and sections, drilled, punched or otherwise fabricated	4.2%, + whichever is the greater of 3.2% or £2.3620 per tonne	M 3.2% or £2.3620 per tonne, whichever is the greater C1 4.2% C2 } Free E }
22. Other	4.2%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater C1 4.2% C2 } Free E }
2. Other :		
aa) Bright steel bars	4.8%, + whichever is the greater of 3.2% or £2.2046 per tonne	M 3.2% or £2.2046 per tonne, whichever is the greater C1 4.8% C2 } Free E }
bb) Angles, shapes and sections, drilled, punched or otherwise fabricated	4.8%, + whichever is the greater of 3.2% or £2.3620 per tonne	M 3.2% or £2.3620 per tonne, whichever is the greater C1 4.8% C2 } Free E }
cc) Other	4.8%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater C1 4.8% C2 } Free E }
VI. Hoop and strip :		
a) Not further worked than hot-rolled (ECSC) :		
1. Bandsaw strip 267mm wide and over and from 1.6mm to 2.5mm in thickness	4.2%	M } Free C2 } E }
2. Other :		
aa) 3mm or more in thickness	4.2%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.2% C2 } Free E }
bb) Other	4.2%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater C1 4.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 A. VI.—continued		
b) Not further worked than cold-rolled :		
1. Bandsaw strip 267mm wide and over and from 1.6mm to 2.5mm in thickness	4.8%	M } Free C2 } E }
2. Other :		
aa) 3mm or more in thickness	4.8%, + whichever is the greater of 3.2% or £1.4958 per tonne	M } 3.2% or £1.4958 per tonne, whichever is the greater C1 } 4.8% C2 } Free E }
bb) Other	4.8%, + whichever is the greater of 3.2% or £2.2046 per tonne	M } 3.2% or £2.2046 per tonne, whichever is the greater C1 } 4.8% C2 } Free E }
c) Clad, coated or otherwise surface-treated :		
1. Not further worked than clad :		
aa) Hot-rolled (ECSC) :		
11. 3mm or more in thickness	4.2%, + whichever is the greater of 3.2% or £1.4958 per tonne	M } 3.2% or £1.4958 per tonne, whichever is the greater C1 } 4.2% C2 } Free E }
22. Other	4.2%, + whichever is the greater of 3.2% or £2.2046 per tonne	M } 3.2% or £2.2046 per tonne, whichever is the greater C1 } 4.2% C2 } Free E }
bb) Cold-rolled :		
11. 3mm or more in thickness	4.8%, + whichever is the greater of 3.2% or £1.4958 per tonne	M } 3.2% or £1.4958 per tonne, whichever is the greater C1 } 4.8% C2 } Free E }
22. Other	4.8%, + whichever is the greater of 3.2% or £2.2046 per tonne	M } 3.2% or £2.2046 per tonne, whichever is the greater C1 } 4.8% C2 } Free E }
2. Other :		
aa) 3mm or more in thickness	4.8%, + whichever is the greater of 3.2% or £1.4958 per tonne	M } 3.2% or £1.4958 per tonne, whichever is the greater C1 } 4.8% C2 } Free E }
bb) Other	4.8%, + whichever is the greater of 3.2% or £2.2046 per tonne	M } 3.2% or £2.2046 per tonne, whichever is the greater C1 } 4.8% C2 } Free E }
d) Otherwise shaped or worked (for example, perforated, chamfered, lap-jointed) :		
1. 3mm or more in thickness	4.8%, + whichever is the greater of 3.2% or £1.4958 per tonne	M } 3.2% or £1.4958 per tonne, whichever is the greater C1 } 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 A. VI. d)—continued		
2. Other :		
aa) Plated, coated or clad, or cold-rolled :		
11. Machinery belting (including conveyor and elevator bands) of cold-rolled strip, exceeding 254mm in width, in coils, hardened and tempered, of charcoal steel	8%	M 3.2% CI 4.8% C2 } Free E }
22. Other	4.8% + whichever is the greater of 3.2% or £2.2046 per tonne	M 3.2% or £2.2046 per tonne, whichever is the greater CI 4.8% C2 } Free E }
bb) Other	4.8% + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater CI 4.8% C2 } Free E }
VII. Sheets and plates :		
a) Not further worked than hot-rolled (ECSC) :		
1. 3mm or more in thickness	4.2% + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater CI 4.2% C2 } Free E }
2. Other	4.2% + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater CI 4.2% C2 } Free E }
b) Not further worked than cold-rolled, of a thickness of :		
1. 3mm or more	4.2% + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater CI 4.2% C2 } Free E }
2. Less than 3mm (ECSC)	4.8% + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater CI 4.8% C2 } Free E }
c) Polished, clad, coated or otherwise surface-treated (ECSC) :		
1. 3mm or more in thickness	4.2% + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater CI 4.2% C2 } Free E }
2. Other :		
aa) Plated, coated or clad	4.2% + whichever is the greater of 3.2% or £2.2832 per tonne	M 3.2% or £2.2832 per tonne, whichever is the greater CI 4.2% C2 } Free E }
bb) Other	4.2% + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater CI 4.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 A. VII.—continued		
d) Otherwise shaped or worked :		
1. Cut into shapes other than rectangular shapes, but not further worked (ECSC) :		
aa) 3mm or more in thickness	4.2%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.2% C2 } Free E }
bb) Other :		
11. Plated, coated or clad	4.2%, + whichever is the greater of 3.2% or £2.2832 per tonne	M 3.2% or £2.2832 per tonne, whichever is the greater C1 4.2% C2 } Free E }
22. Other	4.2%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater C1 4.2% C2 } Free E }
2. Other, excluding sheets and plates shaped by rolling :		
aa) 3mm or more in thickness	4.2%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.2% C2 } Free E }
bb) Other :		
11. Plated, coated or clad	4.2%, + whichever is the greater of 3.2% or £2.2832 per tonne	M 3.2% or £2.2832 per tonne, whichever is the greater C1 4.2% C2 } Free E }
22. Other	4.2%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater C1 4.2% C2 } Free E }
VIII. Wire, whether or not coated, but not insulated	14.8%	M 10% C1 4.8% C2 } Free E }
B. Alloy steel :		
1. Ingots, blooms, billets, slabs and sheet bars :		
a) Forged :		
1. Ingots, blocks, lumps and similar forms	3%, + whichever is the greater of 3.2% or £1.0234 per tonne	M 3.2% or £1.0234 per tonne, whichever is the greater C1 3% C2 } Free E }
2. Blooms, billets, slabs and sheet bars	3%, + whichever is the greater of 3.2% or £1.2596 per tonne	M 3.2% or £1.2596 per tonne, whichever is the greater C1 3% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 B. I.—continued		
b) Other :		
I. Ingots :		
* aa) Waste or scrap in ingot form (ECSC)	Free	Free
bb) Other (ECSC)	1.8% + whichever is the greater of 3.2% or £1.0234 per tonne	M 3.2% or £1.0234 per tonne, whichever is the greater C1 1.8% C2 } Free E }
2. Blooms, billets, slabs and sheet bars (ECSC)	2.4% + whichever is the greater of 3.2% or £1.2596 per tonne	M 3.2% or £1.2596 per tonne, whichever is the greater C1 2.4% C2 } Free E }
II. Pieces roughly shaped by forging	7.8%	M 4.8% C1 3% C2 } Free E }
III. Coils for re-rolling (ECSC)	3.6% + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater C1 3.6% C2 } Free E }
IV. Universal plates (ECSC)	3.6% + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 3.6% C2 } Free E }
V. Bars and rods (including wire rod) and hollow mining drill steel ; angles, shapes and sections :		
a) Not further worked than forged :		
1. Angles, shapes and sections, drilled, punched or otherwise fabricated	4.2% + whichever is the greater of 3.2% or £2.3620 per tonne	M 3.2% or £2.3620 per tonne, whichever is the greater C1 4.2% C2 } Free E }
2. Other	4.2% + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater C1 4.2% C2 } Free E }
b) Not further worked than hot-rolled or extruded :		
1. Wire rod (ECSC)	4.2% + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater C1 4.2% C2 } Free E }
2. Other (ECSC) :		
aa) Angles, shapes and sections, drilled, punched or otherwise fabricated	3.6% + whichever is the greater of 3.2% or £2.3620 per tonne	M 3.2% or £2.3620 per tonne, whichever is the greater C1 3.6% C2 } Free E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 B. V. b) 2.— <i>continued</i>		
bb) Other	3.6%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater CI 3.6% C2 } Free E }
c) Not further worked than cold-formed or cold-finished :		
1. Bright steel bars	4.8%, + whichever is the greater of 3.2% or £2.2046 per tonne	M 3.2% or £2.2046 per tonne, whichever is the greater CI 4.8% C2 } Free E }
2. Angles, shapes and sections, drilled, punched or otherwise fabricated	4.8%, + whichever is the greater of 3.2% or £2.3620 per tonne	M 3.2% or £2.3620 per tonne, whichever is the greater CI 4.8% C2 } Free E }
3. Other	4.8%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater CI 4.8% C2 } Free E }
d) Clad or surface-worked (for example, polished, coated) :		
1. Not further worked than clad :		
aa) Hot-rolled or extruded (ECSC) :		
11. Angles, shapes and sections, drilled, punched or otherwise fabricated	3%, + whichever is the greater of 3.2% or £2.3620 per tonne	M 3.2% or £2.3620 per tonne, whichever is the greater CI 3% C2 } Free E }
22. Other	3%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater CI 3% C2 } Free E }
bb) Cold-formed or cold-finished :		
11. Angles, shapes and sections, drilled, punched or otherwise fabricated	4.8%, + whichever is the greater of 3.2% or £2.3620 per tonne	M 3.2% or £2.3620 per tonne, whichever is the greater CI 4.8% C2 } Free E }
22. Other	4.8%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater CI 4.8% C2 } Free E }
2. Other :		
aa) Angles, shapes and sections, drilled, punched or otherwise fabricated	4.8%, + whichever is the greater of 3.2% or £2.3620 per tonne	M 3.2% or £2.3620 per tonne, whichever is the greater CI 4.8% C2 } Free E }
bb) Other	4.8%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater CI 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 B.—continued		
VI. Hoop and strip :		
a) Not further worked than hot-rolled (ECSC) :		
1. Bandsaw strip 267mm wide and over and from 1.6mm to 2.5mm in thickness	4.2%	M } Free C2 } E }
2. Other :		
aa) 3mm or more in thickness	4.2%, + whichever is the greater of 3.2% or £1.4958 per tonne	M } 3.2% or £1.4958 per tonne, whichever is the greater C1 } 4.2% C2 } Free E }
bb) Other	4.2%, + whichever is the greater of 3.2% or £1.4172 per tonne	M } 3.2% or £1.4172 per tonne, whichever is the greater C1 } 4.2% C2 } Free E }
b) Not further worked than cold-rolled :		
1. Bandsaw strip 267mm wide and over and from 1.6mm to 2.5mm in thickness	4.8%	M } Free C2 } E }
2. Other :		
aa) 3mm or more in thickness	4.8%, + whichever is the greater of 3.2% or £1.4958 per tonne	M } 3.2% or £1.4958 per tonne, whichever is the greater C1 } 4.8% C2 } Free E }
bb) Other	4.8%, + whichever is the greater of 3.2% or £2.2046 per tonne	M } 3.2% or £2.2046 per tonne, whichever is the greater C1 } 4.8% C2 } Free E }
c) Clad, coated or otherwise surface-treated :		
1. Not further worked than clad :		
aa) Hot-rolled (ECSC) :		
11. 3mm or more in thickness	4.2%, + whichever is the greater of 3.2% or £1.4958 per tonne	M } 3.2% or £1.4958 per tonne, whichever is the greater C1 } 4.2% C2 } Free E }
22. Other	4.2%, + whichever is the greater of 3.2% or £2.2046 per tonne	M } 3.2% or £2.2046 per tonne, whichever is the greater C1 } 4.2% C2 } Free E }
bb) Cold-rolled :		
11. 3mm or more in thickness	4.2%, + whichever is the greater of 3.2% or £1.4958 per tonne	M } 3.2% or £1.4958 per tonne, whichever is the greater C1 } 4.2% C2 } Free E }
22. Other	4.2%, + whichever is the greater of 3.2% or £2.2046 per tonne	M } 3.2% or £2.2046 per tonne, whichever is the greater C1 } 4.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 B. VI. c)—continued		
2. Other :		
aa) 3mm or more in thickness	4.8%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater CI 4.8% C2 } Free E }
bb) Other	4.8%, + whichever is the greater of 3.2% or £2.2046 per tonne	M 3.2% or £2.2046 per tonne, whichever is the greater CI 4.8% C2 } Free E }
d) Otherwise shaped or worked (for example, per- forated, chamfered, lap-jointed) :		
1. 3mm or more in thickness	4.8%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater CI 4.8% C2 } Free E }
2. Other :		
aa) Plated, coated or clad, or cold-rolled :		
11. Machinery belting (including conveyor and elevator bands) of cold-rolled strip, exceeding 254mm in width, in coils, of stainless steel	8%	M 3.2% CI 4.8% C2 } Free E }
22. Other	4.8%, + whichever is the greater of 3.2% or £2.2046 per tonne	M 3.2% or £2.2046 per tonne, whichever is the greater CI 4.8% C2 } Free E }
bb) Other	4.8%, + whichever is the greater of 3.2% or £1.4172 per tonne	M 3.2% or £1.4172 per tonne, whichever is the greater CI 4.8% C2 } Free E }
VII. Sheets and plates :		
a) "Electrical" sheets and plates (ECSC) :		
1. With a watt-loss, regardless of thickness, of 0.75 watt or less (ECSC) :		
aa) Not plated, coated or clad	3.6%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater CI 3.6% C2 } Free E }
bb) Other	3.6%, + whichever is the greater of 3.2% or £2.2832 per tonne	M 3.2% or £2.2832 per tonne, whichever is the greater CI 3.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 B. VII. a)—continued		
2. Other (ECSC) :		
aa) Not plated, coated or clad	4.2%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater C1 4.2% C2 } Free E }
bb) Other	4.2%, + whichever is the greater of 3.2% or £2.2832 per tonne	M 3.2% or £2.2832 per tonne, whichever is the greater C1 4.2% C2 } Free E }
b) Other sheets and plates :		
1. Not further worked than hot-rolled (ECSC) :		
aa) 3mm or more in thickness	4.2%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.2% C2 } Free E }
bb) Other	4.2%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater C1 4.2% C2 } Free E }
2. Not further worked than cold-rolled, of a thickness of :		
aa) 3mm or more	4.2%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.2% C2 } Free E }
bb) Less than 3mm (ECSC)	4.2%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater C1 4.2% C2 } Free E }
3. Polished, clad, coated or otherwise surface- treated (ECSC) :		
aa) 3mm or more in thickness	4.2%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.2% C2 } Free E }
bb) Other :		
11. Plated, coated or clad	4.2%, + whichever is the greater of 3.2% or £2.2832 per tonne	M 3.2% or £2.2832 per tonne, whichever is the greater C1 4.2% C2 } Free E }
22. Other	4.2%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater C1 4.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 B. VII. b)—continued		
4. Otherwise shaped or worked :		
aa) Cut into shapes other than rectangular shapes, but not further worked (ECSC) :		
11. 3mm or more in thickness	4.2%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.2% C2 } Free E }
22. Other :		
aaa) Plated, coated or clad	4.2%, + whichever is the greater of 3.2% or £2.2832 per tonne	M 3.2% or £2.2832 per tonne, whichever is the greater C1 4.2% C2 } Free E }
bbb) Other	4.2%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater C1 4.2% C2 } Free E }
bb) Other, excluding sheets and plates shaped by rolling :		
11. 3mm or more in thickness	4.2%, + whichever is the greater of 3.2% or £1.4958 per tonne	M 3.2% or £1.4958 per tonne, whichever is the greater C1 4.2% C2 } Free E }
22. Other :		
aaa) Plated, coated or clad	4.2%, + whichever is the greater of 3.2% or £2.2832 per tonne	M 3.2% or £2.2832 per tonne, whichever is the greater C1 4.2% C2 } Free E }
bbb) Other	4.2%, + whichever is the greater of 3.2% or £1.9684 per tonne	M 3.2% or £1.9684 per tonne, whichever is the greater C1 4.2% C2 } Free E }
VIII. Wire, whether or not coated, but not insulated :		
a) Heat resisting wire, not plated, coated or covered, of metal alloy containing by weight the following :		
	Not less than per cent	Not more than per cent
Chromium	19.5	26.0
Aluminium	3.5	6.5
Cobalt	1.5	4.0
and not more than a total of 3% by weight of substances other than chromium, aluminium, cobalt and iron		
	9.6%	M 4.8% C1 } C2 } Free E }
b) Other	14.8%	M 10% C1 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.16 RAILWAY AND TRAMWAY TRACK CONSTRUCTION MATERIAL OF IRON OR STEEL, THE FOLLOWING: RAILS, CHECK-RAILS, SWITCH BLADES, CROSSINGS (OR FROGS), CROSSING PIECES, POINT RODS, RACK RAILS, SLEEPERS, FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALISED FOR JOINING OR FIXING RAILS:		
A. Rails:		
I. Current-conducting, with parts of non-ferrous metal:		
a) Used	5.4%	M } Free C2 } E }
b) Unused	5.4%, + whichever is the greater of 3.2% or £1.3384 per tonne	M } 3.2% or £1.3384 per tonne, whichever is the greater C1 } 5.4% C2 } Free E }
II. Other:		
a) New (ECSC)	3.6%, + whichever is the greater of 3.2% or £1.3384 per tonne	M } 3.2% or £1.3384 per tonne, whichever is the greater C1 } 3.6% C2 } Free E }
b) Used (ECSC)	1.8%	M } Free C2 } E }
B. Check-rails (ECSC):		
I. Used	3%	M } Free C2 } E }
II. Unused	3%, + whichever is the greater of 3.2% or £1.3384 per tonne	M } 3.2% or £1.3384 per tonne, whichever is the greater C1 } 3% C2 } Free E }
C. Sleepers (ECSC)	3%, + whichever is the greater of 3.2% or £1.7320 per tonne	M } 3.2% or £1.7320 per tonne, whichever is the greater C1 } 3% C2 } Free E }
D. Fish-plates and sole plates:		
I. Rolled (ECSC)	3%, + whichever is the greater of 3.2% or £1.7320 per tonne	M } 3.2% or £1.7320 per tonne, whichever is the greater C1 } 3% C2 } Free E }
II. Other	4.5%, + whichever is the greater of 3.2% or £1.7320 per tonne	M } 3.2% or £1.7320 per tonne, whichever is the greater C1 } 4.5% C2 } Free E }
E. Other:		
I. Switch blades, crossings (or frogs) and crossing pieces:		
a) Used	4.2%	M } Free C2 } E }
b) Unused	4.2%, + whichever is the greater of 3.2% or £1.3384 per tonne	M } 3.2% or £1.3384 per tonne, whichever is the greater C1 } 4.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
73.16 E.—continued		
If. Other	9%	M 4.8% CI 4.2% C2 } Free E }
73.17 TUBES AND PIPES, OF CAST IRON	12.2%	M 6.8% CI 5.4% C2 } Free E }
73.18 TUBES AND PIPES AND BLANKS THEREFOR, OF IRON (OTHER THAN OF CAST IRON) OR STEEL, EXCLUDING HIGH-PRESSURE HYDRO-ELECTRIC CONDUITS:		
* A. Straight, and of uniform wall-thickness, unworked, seamless, of circular cross-section, solely for the manufacture of tubes and pipes with other cross-sections and wall-thicknesses	12.2%	M 6.8% CI 5.4% C2 } Free E }
B. Straight and of uniform wall-thickness, other than those falling in A above, of a maximum length of 4.50m, of alloy steel containing by weight not less than 0.90% but more than 1.15% of carbon, not less than 0.50% but not more than 2% of chromium and not more than 0.50% of molybdenum	12.2%	M 6.8% CI 5.4% C2 } Free E }
C. Other	12.8%	M 6.8% CI 6% C2 } Free E }
73.19 HIGH-PRESSURE HYDRO-ELECTRIC CONDUITS OF STEEL, WHETHER OR NOT REINFORCED	12.8%	M 6.8% CI 6% C2 } Free E }
73.20 TUBE AND PIPE FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, UNIONS AND FLANGES), OF IRON OR STEEL	12.8%	M 6.8% CI 6% C2 } Free E }
73.21 STRUCTURES AND PARTS OF STRUCTURES (FOR EXAMPLE, HANGARS AND OTHER BUILDINGS, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOOR AND WINDOW FRAMES, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, STRIP, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL:		
A. Tubes	10.1%	M 6.8% CI 3.3% C2 } Free E }
B. Other	6.5%	M 3.2% CI 3.3% C2 } Free E }
73.22 RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 LITRES, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	7%	M 4% CI 3% C2 } Free E }
73.23 CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, OF SHEET OR PLATE IRON OR STEEL, OF A DESCRIPTION COMMONLY USED FOR THE CONVEYANCE OR PACKING OF GOODS, OF A CAPACITY:		
A. Of 50 litres or more	7.6%	M 4% CI 3.6% C2 } Free E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
73.23—continued		
B. Of less than 50 litres	8.2%	M 4% C1 4.2% C2 } Free E }
73.24 CONTAINERS, OF IRON OR STEEL, FOR COMPRESSED OR LIQUEFIED GAS	4.2%	M } Free C2 E }
73.25 STRANDED WIRE, CABLES, CORDAGE, ROPES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL WIRE, BUT EXCLUDING INSULATED ELECTRIC CABLES	11.9%	M 6.8% C1 5.1% C2 } Free E }
73.26 BARBED IRON OR STEEL WIRE ; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF KINDS USED FOR FENCING, OF IRON OR STEEL	15.4%	M 10% C1 5.4% C2 } Free E }
73.27 GAUZE, CLOTH, GRILL, NETTING, FENCING, REINFORCING FABRIC AND SIMILAR MATERIALS, OF IRON OR STEEL WIRE	12.8%	M 6.8% C1 6% C2 } Free E }
73.28 EXPANDED METAL, OF IRON OR STEEL	7.5%	M 3.2% C1 4.5% C2 } Free E }
73.29 CHAIN AND PARTS THEREOF, OF IRON OR STEEL :		
A. Motor vehicle transmission chain, and parts thereof	8.7%	M 4.8% C1 7.1% C2 } Free E }
B. Chain and parts thereof, manufactured of wire (other than welded or forged chain)	10.7%	M 6.8% C1 3.9% C2 } Free E }
C. Other	7.9%	M 4% C1 3.9% C2 } Free E }
73.30 ANCHORS AND GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	9%	M 4% C1 5.4% C2 } Free E }
73.31 NAILS, TACKS, STAPLES, HOOK-NAILS, CORRUGATED NAILS, SPIKED CRAMPS, STUDS, SPIKES AND DRAWING PINS, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIALS, BUT NOT INCLUDING SUCH ARTICLES WITH HEADS OF COPPER :		
A. Carding tacks for textile carding machines	7%	M 4% C1 3% C2 } Free E }
B. Other	7.9%	M 4% C1 3.9% C2 } Free E }

1.1.75

Tariff Heading	Rate of Duty	
	Full	Preferential
73.38 ARTICLES OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES, SANITARY WARE FOR INDOOR USE, AND PARTS OF SUCH ARTICLES AND WARE, OF IRON OR STEEL :		
A. Sinks and wash basins and parts thereof, of stainless steel	8.5%	M 4% C1 4.5% C2 } E } Free
B. Other :		
I. Builders' sanitary ware for indoor use	9.1%	M 4% C1 5.1% C2 } E } Free
II. Other :		
a) Of wire, but not including boot and shoe trees	11.9%	M 6.8% C1 5.1% C2 } E } Free
b) Other	11.1%	M 6% C1 5.1% C2 } E } Free
73.39 IRON OR STEEL WOOL ; POT SCOURERS AND SCOURING AND POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL	11.9%	M 6.8% C1 5.1% C2 } E } Free
73.40 OTHER ARTICLES OF IRON OR STEEL :		
A. Of cast iron	7.3%	M 4% C1 3.3% C2 } E } Free
B. Other :		
I. Empty ribbon spools adapted for use in typewriters (including electric typewriters), accounting, adding, listing, book-keeping and billing machines, cash registers, weighing machines or time recorders and parts of such spools	6.8%	M 2% C1 4.8% C2 } E } Free
II. Of wire	14.8%	M 10% C1 4.8% C2 } E } Free
III. Other	8.8%	M 4% C1 4.8% C2 } E } Free

Chapter 74

COPPER AND ARTICLES THEREOF

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
74.01 COPPER MATTE; UNWROUGHT COPPER (REFINED OR NOT); COPPER WASTE AND SCRAP	Free	Free
74.02 MASTER ALLOYS	Free	Free
74.03 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF COPPER; COPPER WIRE	8%	M 3.2% CI 4.8% C2 } Free E }
74.04 WROUGHT PLATES, SHEETS AND STRIP, OF COPPER	8%	M 3.2% CI 4.8% C2 } Free E }
74.05 COPPER FOIL (WHETHER OR NOT EMBOSSED, CUT TO SHAPE, PERFORATED, COATED, PRINTED, OR BACKED WITH PAPER OR OTHER REINFORCING MATERIAL), OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.15mm	8%	M 3.2% CI 4.8% C2 } Free E }
74.06 COPPER POWDERS AND FLAKES :		
A. Lamellar powder and flakes	10%	M 4% CI 6% C2 } Free E }
B. Other	4.9%	M 4% CI 0.9% C2 } Free E }
74.07 TUBES AND PIPES AND BLANKS THEREFOR, OF COPPER; HOLLOW BARS OF COPPER	8.8%	M 4% CI 4.8% C2 } Free E }
74.08 TUBE AND PIPE FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, SOCKETS AND FLANGES), OF COPPER	8.5%	M 4% CI 4.5% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
74.09 RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUIFIED GAS), OF COPPER, OF A CAPACITY EXCEEDING 300 LITRES, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	8.2%	M 4% CI 4.2% C2 } Free E }
74.10 STRANDED WIRE, CABLES, CORDAGE, ROPES, PLAITED BANDS AND THE LIKE, OF COPPER WIRE, BUT EXCLUDING INSULATED ELECTRIC WIRES AND CABLES	8.8%	M 4% CI 4.8% C2 } Free E }
74.11 GAUZE, CLOTH, GRILL, NETTING, FENCING, REINFORCING FABRIC AND SIMILAR MATERIALS (INCLUDING ENDLESS BANDS), OF COPPER WIRE	8.8%	M 4% CI 4.8% C2 } Free E }
74.12 EXPANDED METAL, OF COPPER	8.2%	M 4% CI 4.2% C2 } Free E }
74.13 CHAIN AND PARTS THEREOF, OF COPPER	8.2%	M 4% CI 4.2% C2 } Free E }
74.14 NAILS, TACKS, STAPLES, HOOK-NAILS, SPIKED CRAMPS, STUDS, SPIKES AND DRAWING PINS, OF COPPER, OR OF IRON OR STEEL WITH HEADS OF COPPER	7.9%	M 4% CI 3.9% C2 } Free E }
74.15 BOLTS AND NUTS (INCLUDING BOLT ENDS AND SCREW STUDS), WHETHER OR NOT THREADED OR TAPPED, AND SCREWS (INCLUDING SCREW HOOKS AND SCREW RINGS), OF COPPER; RIVETS, COTTERS, COTTER-PINS, WASHERS AND SPRING WASHERS, OF COPPER:		
A. Screws, nuts, rivets and washers, obtained by turning bars, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6mm:		
I. Screws for wood (other than screw hooks and screw rings)	5.1%	M 2.4% CI 2.7% C2 } Free E }
II. Other	6.7%	M 4% CI 2.7% C2 } Free E }
B. Other:		
I. Screws for wood (other than screw hooks and screw rings)	7%	M 2.4% CI 4.2% C2 } Free E }
II. Other	8.2%	M 4% CI 4.2% C2 } Free E }
74.16 SPRINGS, OF COPPER	9.1%	M 4% CI 5.1% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
74.17 COOKING AND HEATING APPARATUS OF A KIND USED FOR DOMESTIC PURPOSES, NOT ELECTRICALLY OPERATED, AND PARTS THEREOF, OF COPPER :		
A. Liquid fuel pressure stoves and parts thereof	7.9%	M 4% CI 3.9% C2 } Free E }
B. Other	8.5%	M 4% CI 4.5% C2 } Free E }
74.18 OTHER ARTICLES OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES, SANITARY WARE FOR INDOOR USE, AND PARTS OF SUCH ARTICLES AND WARE, OF COPPER	8.2%	M 4% CI 4.2% C2 } Free E }
74.19 OTHER ARTICLES OF COPPER	8.2%	M 4% CI 4.2% C2 } Free E }

Chapter 75

NICKEL AND ARTICLES THEREOF

NOTES

1. In this Chapter the following expressions have the meanings hereby assigned to them :
- (a) Wire (heading No. 75.02) :
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.
- (b) Wrought bars, rods, angles, shapes and sections (heading No. 75.02) :
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).
- (c) Wrought plates, sheets and strip (heading No. 75.03) :
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness does not exceed one tenth of the width.
Heading No. 75.03 is to be taken to apply, *inter alia* to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
2. Heading No. 75.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading	Rate of Duty	
	Full	Preferential
75.01 NICKEL MATTES, NICKEL SPEISS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY ; UNWROUGHT NICKEL (EXCLUDING ELECTRO-PLATING ANODES) ; NICKEL WASTE AND SCRAP	Free	Free
75.02 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF NICKEL ; NICKEL WIRE :		
A. Bars and rods, of nickel-copper alloy containing more than 60% by weight of nickel	3.6%	M } Free C2 } E }
B. Other	6.8%	M } 3.2% C1 } 3.6% C2 } Free E }
75.03 WROUGHT PLATES, SHEETS AND STRIP, OF NICKEL ; NICKEL FOIL ; NICKEL POWDERS AND FLAKES :		
A. Plates, sheets, strip and foil :		
I. Of nickel-copper alloy containing more than 60% by weight of nickel	4.2%	M } Free C2 } E }
II. Other	7%	M } 3.2% C1 } 4.2% C2 } Free E }
B. Powders and flakes :		
I. Powders	0.3%	M } Free C2 } E }
II. Flakes	3.5%	M } 3.2% C1 } 0.3% C2 } Free E }
75.04 TUBES AND PIPES AND BLANKS THEREFOR, OF NICKEL ; HOLLOW BARS, AND TUBE AND PIPE FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, SOCKETS AND FLANGES), OF NICKEL :		
A. Tubes and pipes and blanks therefor ; hollow bars :		
I. Hollow bars and blanks for tubes and pipes, of nickel-copper alloy containing more than 60% by weight of nickel	4.8%	M } Free C2 } E }
II. Other	8.8%	M } 4% C1 } 4.8% C2 } Free E }
B. Tube and pipe fittings	7%	M } 4% C1 } 3% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
75.05 ELECTRO-PLATING ANODES, OF NICKEL, WROUGHT OR UNWROUGHT, INCLUDING THOSE PRODUCED BY ELECTROLYSIS :		
A. Not prepared beyond casting	2.4%	M } Free C2 } E }
B. Other :		
I. Unwrought	3%	M } Free C2 } E }
II. Wrought	6.2%	M } 3.2% C1 } 3% C2 } Free E }
75.06 OTHER ARTICLES OF NICKEL :		
A. Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and the like ; bolts, nuts, screws and similar articles ; washers and spring washers :		
I. Screws, nuts, rivets and washers, obtained by turning bars, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6mm	6.7%	M } 4% C1 } 2.7% C2 } Free E }
II. Other	7%	M } 4% C1 } 3% C2 } Free E }
B. Other	7.9%	M } 4% C1 } 3.9% C2 } Free E }

Chapter 76

ALUMINIUM AND ARTICLES THEREOF

NOTES

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

(a) Wire (heading No. 76.02) :

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

(b) Wrought bars, rods, angles, shapes and sections (heading No. 76.02) :

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

(c) Wrought plates, sheets and strip (heading No. 76.03)

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6mm, and of which the thickness exceeds 0.20mm but does not exceed one tenth of the width. Heading No. 76.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 76.06 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 76.07 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Tariff Heading	Rate of Duty	
	Full	Preferential
76.01 UNWROUGHT ALUMINIUM ; ALUMINIUM WASTE AND SCRAP :		
A. Unwrought	4.2%	M } Free C2 } E }
B. Waste and scrap :		
I. Waste :		
a) Turnings, shavings, chips, milling waste, sawdust and filings ; waste of coloured, coated or bonded sheets and foil, of a thickness (excluding any backing) of 0.20mm or less	Free	Free
b) Other (including factory rejects)	2.4%	M } Free C2 } E }
II. Scrap	Free	Free
76.02 WROUGHTBARS, RODS, ANGLES, SHAPES AND SECTIONS, OF ALUMINIUM ; ALUMINIUM WIRE	10.4%	M } 3.2% C1 } 7.2% C2 } Free E }
76.03 WROUGHT PLATES, SHEETS AND STRIP, OF ALUMINIUM	10.4%	M } 3.2% C1 } 7.2% C2 } Free E }
76.04 ALUMINIUM FOIL (WHETHER OR NOT EM-BOSSED, CUT TO SHAPE, PERFORATED, COATED, PRINTED, OR BACKED WITH PAPER OR OTHER REINFORCING MATERIAL), OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.20mm	11.2%	M } 4% C1 } 7.2% C2 } Free E }
76.05 ALUMINIUM POWDERS AND FLAKES :		
A. Lamellar powders and flakes	10.5%	M } 4% C1 } 6.3% C2 } Free E }
B. Other	8.8%	M } 4% C1 } 4.8% C2 } Free E }
76.06 TUBES AND PIPES AND BLANKS THEREFOR, OF ALUMINIUM ; HOLLOW BARS OF ALUMINIUM	10.4%	M } 3.2% C1 } 7.2% C2 } Free E }
76.07 TUBES AND PIPE FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, SOCKETS AND FLANGES), OF ALUMINIUM	8%	M } 3.2% C1 } 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
76.08 STRUCTURES AND PARTS OF STRUCTURES (FOR EXAMPLE, HANGARS AND OTHER BUILDINGS, BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOOR AND WINDOW FRAMES, BALUSTRADES, PILLARS AND COLUMNS), OF ALUMINIUM; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF ALUMINIUM	8.5%	M 4% CI 4.5% C2 } Free E }
76.09 RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF ALUMINIUM, OF A CAPACITY EXCEEDING 300 LITRES, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	8.5%	M 4% CI 4.5% C2 } Free E }
76.10 CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID AND COLLAPSIBLE TUBULAR CONTAINERS), OF ALUMINIUM, OF A DESCRIPTION COMMONLY USED FOR THE CONVEYANCE OR PACKING OF GOODS:		
A. Rigid and collapsible tubular containers	11.2%	M 4% CI 7.2% C2 } Free E }
B. Other	9.5%	M 4% CI 5.7% C2 } Free E }
76.11 CONTAINERS, OF ALUMINIUM, FOR COMPRESSED OR LIQUEFIED GAS	9.1%	M 4% CI 5.1% C2 } Free E }
76.12 STRANDED WIRE, CABLES, CORDAGE, ROPES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM WIRE, BUT EXCLUDING INSULATED ELECTRIC WIRES AND CABLES	11.2%	M 4% CI 7.2% C2 } Free E }
76.13 GAUZE, CLOTH, GRILL, NETTING, REINFORCING FABRIC AND SIMILAR MATERIALS, OF ALUMINIUM WIRE	9%	M 4% CI 5.4% C2 } Free E }
76.14 EXPANDED METAL, OF ALUMINIUM	10%	M 4% CI 6% C2 } Free E }
76.15 ARTICLES OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES, SANITARY WARE FOR INDOOR USE, AND PARTS OF SUCH ARTICLES AND WARE, OF ALUMINIUM	8.8%	M 4% CI 4.8% C2 } Free E }
76.16 OTHER ARTICLES OF ALUMINIUM:		
A. Cops, pirns, bobbins and similar supports for the spinning and weaving industries	10%	M 4% CI 6% C2 } Free E }
B. Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No. 92.12	8.8%	M 4% CI 4.8% C2 } Free E }
C. Nails, tacks, staples, hook-nails, spiked cramps, spikes and the like; bolts, nuts, screws and similar articles; washers and spring washers:		
I. Screws, nuts, rivets and washers, obtained by turning bars, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6mm	8.5%	M 4% CI 4.5% C2 } Free E }
II. Other	10%	M 4% CI 6% C2 } Free E }
D. Other	9.5%	M 4% CI 5.7% C2 } Free E }

Chapter 77

MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

Tariff Heading	Rate of Duty	
	Full	Preferential
77.01 UNWROUGHT MAGNESIUM ; MAGNESIUM WASTE (EXCLUDING SHAVINGS OF UNIFORM SIZE) AND SCRAP :		
A. Unwrought	4.8%	M } C2 } Free E }
B. Waste and scrap :		
I. Waste	2.7%	M } C2 } Free E }
II. Scrap	Free	Free
77.02 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF MAGNESIUM ; MAGNESIUM WIRE ; WROUGHT PLATES, SHEETS AND STRIP, OF MAGNESIUM ; MAGNESIUM FOIL ; RASPIINGS AND SHAVINGS OF UNIFORM SIZE, POWDERS AND FLAKES, OF MAGNESIUM ; TUBES AND PIPES AND BLANKS THEREFOR, OF MAGNESIUM ; HOLLOW BARS OF MAGNESIUM :		
A. Rasplings and shavings of uniform size of alloys of magnesium ; powder and flakes of alloys of magnesium	8.8%	M } 4% C1 } 4.8% C2 } Free E }
B. Other	4.8%	M } C2 } Free E }
77.03 OTHER ARTICLES OF MAGNESIUM	8.8%	M } 4% C1 } 4.8% C2 } Free E }
77.04 BERYLLIUM, UNWROUGHT OR WROUGHT, AND ARTICLES OF BERYLLIUM :		
A. Unwrought ; waste and scrap	1.2%	M } C2 } Free E }
B. Wrought beryllium and articles of beryllium	3%	M } C2 } Free E }

Chapter 78

LEAD AND ARTICLES THEREOF

NOTES

- I. In this Chapter the following expressions have the meanings hereby assigned to them :
- (a) Wire (heading No. 78.02) :
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.
- (b) Wrought bars, rods, angles, shapes and sections (heading No. 78.02) :
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).
- (c) Wrought plates, sheets and strip (heading No. 78.03):
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1,700g/m².
- Heading No. 78.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
2. Heading No. 78.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading	Rate of Duty	
	Full	Preferential
78.01 UNWROUGHT LEAD (INCLUDING ARGENTIFEROUS LEAD) ; LEAD WASTE AND SCRAP :		
A. Unwrought :		
* I. For refining, containing 0.02% or more by weight of silver (bullion lead)	1.2%	M } C2 } Free E }
II. Other	2.7% or 0.66UA† per 100kg, whichever is the greater, the duty not to exceed 0.79UA† per 100kg	M } C2 } Free E }
B. Waste and scrap	Free	Free
78.02 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF LEAD ; LEAD WIRE	9.2%	M 3.2% C1 6% C2 } Free E }
78.03 WROUGHT PLATES, SHEETS AND STRIP, OF LEAD	9.2%	M 3.2% C1 6% C2 } Free E }
78.04 LEAD FOIL (WHETHER OR NOT EMBOSSED, CUT TO SHAPE, PERFORATED, COATED, PRINTED, OR BACKED WITH PAPER OR OTHER REINFORCING MATERIAL), OF A WEIGHT (EXCLUDING ANY BACKING) NOT EXCEEDING 1,700g/m² ; LEAD POWDERS AND FLAKES :		
A. Lead foil :		
I. Backed	10%	M 4% C1 6% C2 } Free E }
II. Other	10%	M 4% C1 6% C2 } Free E }
B. Lead powders and flakes	5.5%	M 4% C1 1.5% C2 } Free E }

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

† See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
78.05 TUBES AND PIPES AND BLANKS THEREFOR, OF LEAD; HOLLOW BARS, AND TUBE AND PIPE FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, SOCKETS, FLANGES AND S-BENDS), OF LEAD	11%	M 4% C1 6.6% C2 } Free E }
78.06 OTHER ARTICLES OF LEAD :		
A. Containers with an anti-radiation lead covering, for the transport or storage of radio-active materials (EURATOM)	6%	M } Free C2 } E }
B. Other	9.1%	M 4% C1 5.1% C2 } Free E }

ZINC AND ARTICLES THEREOF

NOTES

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

(a) Wire (heading No. 79.02) :

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

(b) Wrought bars, rods, angles, shapes and sections (heading No. 79.02) :

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

- (c) Wrought plates, sheets and strip (heading No. 79.03): Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6mm, and of which the thickness does not exceed one tenth of the width.

Heading No. 79.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 79.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

SPECIAL NOTE APPLYING TO SUBHEADING 79.03 A.1.

The expression "foil" means products (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15mm.

Tariff Heading	Rate of Duty	
	Full	Preferential
79.01 UNWROUGHT ZINC ; ZINC WASTE AND SCRAP:		
A. Unwrought	2.7% or 0.66UA† per 100kg, whichever is the greater, the duty not to exceed 0.79UA† per 100kg	M } Free C2 } E }
B. Waste and scrap	Free	Free
79.02 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF ZINC ; ZINC WIRE	9.2%	M } 3.2% C1 } 6% C2 } Free E }
79.03 WROUGHT PLATES, SHEETS AND STRIP, OF ZINC ; ZINC FOIL ; ZINC POWDERS AND FLAKES :		
A. Plates, sheets, strip and foil :		
I. Foil	10%	M } 4% C1 } 6% C2 } Free E }
II. Other	9.2%	M } 3.2% C1 } 6% C2 } Free E }
B. Powders (including dust) and flakes :		
I. Powders	6.8%	M } 3.2% C1 } 3.6% C2 } Free E }
II. Flakes	7.6%	M } 4% C1 } 3.6% C2 } Free E }
79.04 TUBES AND PIPES AND BLANKS THEREFOR, OF ZINC ; HOLLOW BARS, AND TUBE AND PIPE FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, SOCKETS AND FLANGES), OF ZINC	10%	M } 4% C1 } 6% C2 } Free E }
79.05 GUTTERS, ROOF CAPPING, SKYLIGHT FRAMES, AND OTHER FABRICATED BUILDING COMPONENTS, OF ZINC	8.2%	M } 4% C1 } 4.2% C2 } Free E }
79.06 OTHER ARTICLES OF ZINC	8.8%	M } 4% C1 } 4.8% C2 } Free E }

† See page Iii.

Chapter 80
TIN AND ARTICLES THEREOF

NOTES

1. In this Chapter the following expressions have the meanings hereby assigned to them :
- (a) Wire (heading No. 80.02) :
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.
- (b) Wrought bars, rods, angles, shapes and sections (heading No. 80.02) :
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).
- (c) Wrought plates, sheets and strip (heading No. 80.03):
Flat-surfaced, wrought products (coiled or not) of which the maximum cross-sectional dimension exceeds 6mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1 kg/m².
Heading No. 80.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
2. Heading No. 80.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading	Rate of Duty	
	Full	Preferential
80.01 UNWROUGHT TIN ; TIN WASTE AND SCRAP	Free	Free
80.02 WROUGHT BARS, RODS, ANGLES, SHAPES AND SECTIONS, OF TIN ; TIN WIRE	5.6%	M 3.2% CI 2.4% C2 } Free E }
80.03 WROUGHT PLATES, SHEETS AND STRIP, OF TIN	5%	M 3.2% CI 1.8% C2 } Free E }
80.04 TIN FOIL (WHETHER OR NOT EMBOSSED, CUT TO SHAPE, PERFORATED, COATED, PRINTED, OR BACKED WITH PAPER OR OTHER REINFORCING MATERIAL), OF A WEIGHT (EXCLUDING ANY BACKING) NOT EXCEEDING ONE kg/m² ; TIN POWDERS AND FLAKES :		
A. Foil :		
I. Backed	7.6%	M 4% CI 3.6% C2 } Free E }
II. Other	7%	M 4% CI 3% C2 } Free E }
B. Powders and flakes	6.1%	M 4% CI 2.1% C2 } Free E }
80.05 TUBES AND PIPES AND BLANKS THEREFOR, OF TIN ; HOLLOW BARS, AND TUBE AND PIPE FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, SOCKETS AND FLANGES), OF TIN :		
A. Tubes and pipes and blanks therefor ; hollow bars	7%	M 4% CI 3% C2 } Free E }
B. Tube and pipe fittings	8.2%	M 4% CI 4.2% C2 } Free E }
80.06 OTHER ARTICLES OF TIN	8.8%	M 4% CI 4.8% C2 } Free E }

Chapter 81

OTHER BASE METALS EMPLOYED IN METALLURGY AND ARTICLES THEREOF

NOTE.

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

Tariff Heading	Rate of Duty	
	Full	Preferential
81.01 TUNGSTEN (WOLFRAM,) UNWROUGHT OR WROUGHT, AND ARTICLES THEREOF :		
A. Unwrought ; waste and scrap	3-6%	M C2 E } Free
B. Hammered bars ; angles, shapes and sections, wire, filaments, plates, sheets, strip and foil	4-8%	M C2 E } Free
C. Other	6%	M C2 E } Free
81.02 MOLYBDENUM, UNWROUGHT OR WROUGHT, AND ARTICLES THEREOF :		
A. Unwrought ; waste and scrap :		
I. Unwrought, in powder	3-6%	M C2 E } Free
II. Other	3%	M C2 E } Free
B. Hammered bars ; angles, shapes and sections, wire, filaments, plates, sheets, strip and foil	4-8%	M C2 E } Free
C. Other	6%	M C2 E } Free
81.03 TANTALUM, UNWROUGHT OR WROUGHT, AND ARTICLES THEREOF :		
A. Unwrought ; waste and scrap	1-8%	M C2 E } Free
B. Hammered bars ; angles, shapes and sections, wire, filaments, plates, sheets, strip and foil	3-6%	M C2 E } Free
C. Other	5-4%	M C2 E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
81.04 OTHER BASE METALS, UNWROUGHT OR WROUGHT, AND ARTICLES THEREOF; CER-METS, UNWROUGHT OR WROUGHT, AND ARTICLES THEREOF :		
A. Bismuth :		
I. Unwrought ; waste and scrap	Free	Free
II. Other	2.7%	M C2 E } Free
B. Cadmium :		
I. Unwrought ; waste and scrap	2.4%	M C2 E } Free
II. Other	3.6%	M C2 E } Free
C. Cobalt :		
I. Unwrought ; waste and scrap	Free	Free
II. Other	3%	M C2 E } Free
D. Chromium :		
I. Unwrought ; waste and scrap	3%	M C2 E } Free
II. Other	4.2%	M C2 E } Free
E. Germanium :		
I. Unwrought ; waste and scrap	3%	M C2 E } Free
II. Other	4.8%	M C2 E } Free
F. Hafnium (celtium) :		
I. Unwrought ; waste and scrap	2.1%	M C2 E } Free
II. Other	4.5%	M C2 E } Free
G. Manganese :		
I. Unwrought ; waste and scrap	3%	M C2 E } Free
II. Other	4.2%	M C2 E } Free
H. Niobium (columbium) :		
I. Unwrought ; waste and scrap	3.6%	M C2 E } Free
II. Other	6%	M C2 E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
81.04—continued		
IJ. Antimony :		
I. Unwrought ; waste and scrap	4-8%	M } Free C2 } E }
II. Other	4-8%	M } Free C2 } E }
K. Titanium :		
I. Unwrought ; waste and scrap	3-6%	M } Free C2 } E }
II. Other	4-8%	M } Free C2 } E }
L. Vanadium :		
I. Unwrought ; waste and scrap	1-5%	M } Free C2 } E }
II. Other	4-5%	M } Free C2 } E }
M. Uranium depleted in U 235		
	2-1%	M } Free C2 } E }
N. Thorium :		
I. Unwrought ; waste and scrap (EURATOM)	Free	Free
II. Other :		
a) Bars, rods, angles, shapes and sections, wire, plates, sheets, strip and foil (EURATOM)	Free	Free
b) Other (EURATOM)	1-5%	M } Free C2 } E }
O. Zirconium :		
I. Unwrought ; waste and scrap	3-6%	M } Free C2 } E }
II. Other	6%	M } Free C2 } E }
P. Rhenium :		
I. Unwrought ; waste and scrap	3-6%	M } Free C2 } E }
II. Other	6%	M } Free C2 } E }
Q. Gallium ; indium ; thallium :		
I. Unwrought ; waste and scrap	1-5%	M } Free C2 } E }
II. Other	3%	M } Free C2 } E }
R. Cermets :		
I. Unwrought ; waste and scrap	2-4%	M } Free C2 } E }
II. Other	4-5%	M } Free C2 } E }

Chapter 82

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

NOTES.

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

Tariff Heading	Rate of Duty	
	Full	Preferential
82.01 HAND TOOLS, THE FOLLOWING : SPADES, SHOVELS, PICKS, HOES, FORKS AND RAKES ; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS ; SCYTHES, SICKLES, HAY KNIVES, GRASS SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY :		
A. Scythes and sickles	3.6%	M } C2 } Free E }
B. Other	6.6%	M } 3% C1 } 3.6% C2 } Free E }
82.02 SAWS (NON-MECHANICAL) AND BLADES FOR HAND OR MACHINE SAWS (INCLUDING TOOTHLESS SAW BLADES) :		
A. Saws (non-mechanical) :		
I. Back saws, rip saws	8.2%	M } 4% C1 } 4.2% C2 } Free E }
II. Other	9%	M } 4% C1 } 5.4% C2 } Free E }
B. Saw blades :		
I. Bandsaw blades	9%	M } 4% C1 } 5.4% C2 } Free E }
II. Chain saw blades	8.2%	M } 4% C1 } 4.2% C2 } Free E }
III. Other	10%	M } 4% C1 } 6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
82.03 HAND TOOLS, THE FOLLOWING : PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, TINMEN'S SNIPS, BOLT CROPPERS AND THE LIKE; PERFORATING PUNCHES; PIPE CUTTERS; SPANNERS AND WRENCHES (BUT NOT INCLUDING TAP WRENCHES); FILES AND RASPS :		
A. Files and rasps	7%	M 4% CI 3% C2 } Free E }
B. Other	8.2%	M 4% CI 4.2% C2 } Free E }
82.04 HAND TOOLS, INCLUDING GLAZIERS' DIAMONDS, NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; BLOW LAMPS, ANVILS; VICES AND CLAMPS, OTHER THAN ACCESSORIES FOR, AND PARTS OF, MACHINE TOOLS; PORTABLE FORGES; GRINDING WHEELS WITH FRAMEWORKS (HAND OR PEDAL OPERATED) :		
A. Knife sharpeners	7.9%	M 4% CI 3.9% C2 } Free E }
B. Tyre levers and other appliances for fitting tyres	6.9%	M 3% CI 3.9% C2 } Free E }
C. Other tools and appliances :		
I. Of wire, but not including engineers', carpenters' and joiners' tools	10.7%	M 6.8% CI 3.9% C2 } Free E }
II. Other	6.9%	M 3% CI 3.9% C2 } Free E }
D. Parts of the tools and appliances of subheadings A., B. and C. above :		
I. Parts of wire of the tools and appliances of subheading C. I. above	10.7%	M 6.8% CI 3.9% C2 } Free E }
II. Other	7.9%	M 4% CI 3.9% C2 } Free E }
82.05 INTERCHANGEABLE TOOLS FOR HAND TOOLS, FOR MACHINE TOOLS OR FOR POWER-OPERATED HAND TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, DRILLING, TAPPING, THREADING, BORING, BROACHING, MILLING, CUTTING, TURNING, DRESSING, MORTICING OR SCREW DRIVING), INCLUDING DIES FOR WIRE DRAWING, EXTRUSION DIES FOR METAL, AND ROCK DRILLING BITS, WITH A WORKING PART OF :		
A. Base metal :		
I. Tools	6.9%	M 3% CI 3.9% C2 } Free E }
II. Parts	7.9%	M 4% CI 3.9% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
82.05—continued		
B. Metal carbides :		
I. Tools	6.9%	M 3% CI 3.9% C2 } Free E }
II. Parts	7.9%	M 4% CI 3.9% C2 } Free E }
C. Diamond or agglomerated diamond :		
I. Diamond dies for wire drawing	8.5%	M 4% CI 4.5% C2 } Free E }
II. Other tools	7.5%	M 3% CI 4.5% C2 } Free E }
III. Parts of the tools of subheadings C. I. and II. above	8.5%	M 4% CI 4.5% C2 } Free E }
D. Other materials :		
I. Tools	6.6%	M 3% CI 3.6% C2 } Free E }
II. Parts	7.6%	M 4% CI 3.6% C2 } Free E }
82.06 KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES	6%	M } 3% CI } Free C2 } E }
82.07 TOOL-TIPS AND PLATES, STICKS AND THE LIKE FOR TOOL-TIPS, UNMOUNTED, OF SINTERED METAL CARBIDES (FOR EXAMPLE, CARBIDES OF TUNGSTEN, MOLYBDENUM OR VANADIUM)	8.2%	M 4% CI 4.2% C2 } Free E }
82.08 COFFEE-MILLS, MINCERS, JUICE-EXTRACTORS AND OTHER MECHANICAL APPLIANCES, OF A WEIGHT NOT EXCEEDING 10 KILOGRAMMES AND OF A KIND USED FOR DOMESTIC PURPOSES IN THE PREPARATION, SERVING OR CONDITIONING OF FOOD OR DRINK	8.2%	M 4% CI 4.2% C2 } Free E }
82.09 KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES FALLING WITHIN HEADING NO. 82.06		
A. Knives	10.2%, + whichever is the greater of 7.2% or £0.0400 per dozen	M 7.2% or £0.0400 per dozen whichever is the greater CI 10.2% C2 } Free E }
B. Parts of knives	17%	M 7.2% CI 10.2% C2 } Free E }
82.10 KNIFE BLADES	7.8%, + whichever is the greater of 7.2% or £0.0200 per dozen	M 7.2% or £0.0200 per dozen whichever is the greater CI 7.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
82.11 RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS, WHETHER OR NOT IN STRIPS) :		
A. Razors :		
I. Open blade	5.4%	M 2.4% CI 3% C2 } Free E }
II. Other	7%	M 2.4% CI 4.2% C2 } Free E }
B. Blades and cutters :		
I. Safety razor blades	10.2%	M 6% CI 4.2% C2 } Free E }
II. Other	6.5%	M 2.4% CI 3.9% C2 } Free E }
C. Other parts	7%	M 2.4% CI 4.2% C2 } Free E }
82.12 SCISSORS (INCLUDING TAILORS' SHEARS), AND BLADES THEREFOR	14.3%	M 8% CI 6.3% C2 } Free E }
82.13 OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, SECATEURS, HAIR CLIPPERS, BUTCHERS' CLEAVERS, PAPER KNIVES) ; MANICURE AND CHIROPODY SETS AND APPLIANCES (INCLUDING NAIL FILES) :		
A. Manicure and chiropody sets and appliances	13.1%	M 8% CI 5.1% C2 } Free E }
B. Other	9.1%	M 4% CI 5.1% C2 } Free E }
82.14 SPOONS, FORKS, FISH-EATERS, BUTTER-KNIVES, LADLES, AND SIMILAR KITCHEN OR TABLEWARE :		
A. Of stainless steel	19%	M 7.2% CI 11.4% C2 } Free E }
B. Other	12.3%	M 7.2% CI 5.1% C2 } Free E }
82.15 HANDLES OF BASE METAL FOR ARTICLES FALLING WITHIN HEADING NO. 82.09, 82.13 OR 82.14	11.7%	M 7.2% CI 4.5% C2 } Free E }

MISCELLANEOUS ARTICLES OF BASE METAL

NOTE.

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

Tariff Heading	Rate of Duty	
	Full	Preferential
83.01 LOCKS AND PADLOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), AND PARTS THEREOF, OF BASE METAL; FRAMES INCORPORATING LOCKS, FOR HANDBAGS, TRUNKS OR THE LIKE, AND PARTS OF SUCH FRAMES, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL	8.5%	M 3.6% CI 5.1% C2 } Free E }
83.02 BASE METAL FITTINGS AND MOUNTINGS OF A KIND SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CASKETS AND THE LIKE (INCLUDING AUTOMATIC DOOR CLOSERS); BASE METAL HAT-RACKS, HAT-PEGS, BRACKETS AND THE LIKE	7.8%	M 3.6% CI 4.2% C2 } Free E }
83.03 SAFES, STRONG-BOXES, ARMoured OR REINFORCED STRONG-ROOMS, STRONG-ROOM LININGS AND STRONG-ROOM DOORS, AND CASH AND DEED BOXES AND THE LIKE, OF BASE METAL	8.5%	M 3% CI 5.1% C2 } Free E }
83.04 FILING CABINETS, RACKS, SORTING BOXES, PAPER TRAYS, PAPER RESTS AND SIMILAR OFFICE EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE FALLING WITHIN HEADING No. 94.03	8%	M 3% CI 4.8% C2 } Free E }
83.05 FITTINGS FOR LOOSE-LEAF BINDERS, FOR FILES OR FOR STATIONERY BOOKS, OF BASE METAL; LETTER CLIPS, PAPER CLIPS, STAPLES, INDEXING TAGS, AND SIMILAR STATIONERY GOODS, OF BASE METAL	8.5%	M 4% CI 4.5% C2 } Free E }
83.06 STATUETTES AND OTHER ORNAMENTS OF A KIND USED INDOORS, OF BASE METAL	9%	M 4% CI 5.4% C2 } Free E }
83.07 LAMPS AND LIGHTING FITTINGS, OF BASE METAL, AND PARTS THEREOF, OF BASE METAL (EXCLUDING SWITCHES, ELECTRIC LAMP HOLDERS, ELECTRIC LAMPS FOR VEHICLES, ELECTRIC BATTERY OR MAGNETO LAMPS, AND OTHER ARTICLES FALLING WITHIN CHAPTER 85 EXCEPT HEADING NO. 85.22)	7%	M 3.2% CI 4.2% C2 } Free E }
83.08 FLEXIBLE TUBING AND PIPING, OF BASE METAL	8.2%	M 4% CI 4.2% C2 } Free E }
83.09 CLASPS, FRAMES WITH CLASPS FOR HANDBAGS AND THE LIKE, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS, AND THE LIKE, OF BASE METAL, OF A KIND COMMONLY USED FOR CLOTHING, TRAVEL GOODS, HANDBAGS, OR OTHER TEXTILE OR LEATHER GOODS; TUBULAR RIVETS AND BIFURCATED RIVETS, OF BASE METAL:		
A. Bifurcated rivets of iron or steel	8.9%	M 5% CI 3.9% C2 } Free E }
B. Other	7.1%	M 3.2% CI 3.9% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
83.10 BEADS AND SPANGLES, OF BASE METAL	8.4%	M 3% CI 5.4% C2 } Free E }
83.11 BELLS AND GONGS, NON-ELECTRIC, OF BASE METAL, AND PARTS THEREOF OF BASE METAL	11.4%	M 6% CI 5.4% C2 } Free E }
83.12 PHOTOGRAPH, PICTURE AND SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL	9.5%	M 4% CI 5.7% 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 21mm, with or without an internal rubber seal, but not combined with other materials	7%	M 3.2% CI 4.2% C2 } Free E }
II. Other	9.8%	M 3.2% CI 6.6% C2 } Free E }
B. Other	7%	M 3.2% CI 4.2% C2 } Free E }
83.14 SIGN-PLATES, NAME-PLATES, NUMBERS, LETTERS AND OTHER SIGNS, OF BASE METAL	8.5%	M 4% CI 4.5% 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	9.2%	M 3.2% CI 6% C2 } Free E }
B. Other	7.5%	M 3.2% CI 4.5% 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 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	6.3%	M 3% CI 3.3% 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	6.9%	M 3.6% CI 3.3% 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	7.3%	M 4% CI 3.3% 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	7.5%	M 3.6% CI 3.9% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
84.05 STEAM AND OTHER VAPOUR POWER UNITS, NOT INCORPORATING BOILERS	6-6%	M 3-6% CI 3% C2 } Free E }
84.06 INTERNAL COMBUSTION PISTON ENGINES :		
A. Aircraft engines as defined in Additional Note I to this Chapter, of a power of :		
I. 300kw or less	6-6%	M 3% CI 3-6% C2 } Free E }
II. More than 300kw	5-4%	M 3% CI 2-4% C2 } Free E }
B. Outboard motors of a cylinder capacity of :		
I. 325cc or less	9-6%	M 3% CI 6-6% C2 } Free E }
II. More than 325cc	7-8%	M 3% CI 4-8% C2 } Free E }
C. Other engines :		
I. Spark ignition engines of a cylinder capacity of :		
a) 250cc or less :		
1. Motor vehicle engines	11%	M 5-6% CI 9% C2 } Free E }
2. Other	8-4%	M 3% CI 5-4% 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	9-8%	M 5-6% CI 7-8% C2 } Free E }
2. Other :		
aa) Motor vehicle engines other than track-laying tractor engines	12-8%	M 5-6% CI 10-8% C2 } Free E }
bb) Other	10-2%	M 3% CI 7-2% C2 } Free E }
II. Compression ignition engines :		
* a) Marine engines : †		
1. For the vessels of subheadings 89.01 A., 89.01 B.I., 89.02A., 89.02 B.I. and 89.03 A.	3%	CI } Free C2 } E }
2. Other	8-4%	M 3% CI 5-4% C2 } Free E }

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

† For propulsion only. Auxiliary engines used on vessels for other purposes are proper to subheading 84.06 C. II. b) 2. bb).

Tariff Heading	Rate of Duty	
	Full	Preferential
84.06 C. II.—continued		
b) Other :		
* I. For the industrial assembly of :		
Agricultural walking tractors of subheading No. 87.01 A.,	9.8%	M 5.6%
Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15,		CI } 7.8%
Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2,500cc,		E Free
Special purpose motor vehicles of heading No. 87.03 :		
2. Other :		
aa) Motor vehicle engines other than track-laying tractor engines	13%	M 5.6%
		CI 11.4%
		C2 9%
		E Free
bb) Other	10.8%	M 3%
		CI 7.8%
		C2 } Free
		E }
D. Parts :		
I. For aircraft engines	6%	M } 3%
		CI } Free
		C2 }
		E }
II. For other engines :		
a) Suitable for use in motor vehicle engines, other than track-laying tractor engines (but not including piston rings of a diameter of 127mm or over when compressed)	9.8%	M 5.6%
		CI } 7.8%
		C2 } Free
		E }
b) Other	7%	M 3%
		CI 4.2%
		C2 } Free
		E }
84.07 HYDRAULIC ENGINES AND MOTORS (INCLUDING WATER WHEELS AND WATER TURBINES)	6.6%	M 3%
		CI 3.6%
		C2 } Free
		E }
84.08 OTHER ENGINES AND MOTORS:		
A. Reaction engines :		
I. Turbo-jets developing a thrust of:		
a) 2,500kg or less	6.6%	M 3%
		CI 3.6%
		C2 } Free
		E }
b) More than 2,500kg	6%	M } 3%
		CI } Free
		C2 }
		E }
II. Other (for example, ram-jets, pulse-jets, rocket engines)	6.6%	M 3%
		CI 3.6%
		C2 } Free
		E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
84.08—continued		
B. Gas turbines :		
I. Turbo-propellers developing a power of :		
a) 1,100kw or less	7.5%	M 3% C1 4.5% C2 } Free E }
b) More than 1,100kw	6%	M 3% C1 } C2 } Free E }
II. Other :		
a) Motor vehicle engines	8.1%	M 4.8% C1 6.5% C2 } Free E }
b) Other	6.3%	M 3% C1 3.3% C2 } Free E }
C. Other engines and motors :		
I. Motor vehicle engines	9%	M 4.8% C1 7% C2 } Free E }
II. Musical instrument (including gramophone) motors	8.2%	M 4% C1 4.2% C2 } Free E }
III. Camera and cinematograph motors	12.2%	M 8% C1 4.2% C2 } Free E }
IV. Other	7%	M 3% C1 4.2% C2 } Free E }
D. Parts :		
I. Of reaction engines or of turbo-propellers	6%	M 3% C1 } C2 } Free E }
II. Other :		
a) Of motor vehicle engines	8.1%	M 4.8% C1 6.5% C2 } Free E }
b) Of musical instrument (including gramophone) motors	7.3%	M 4% C1 3.3% C2 } Free E }
c) Of camera and cinematograph motors	11.3%	M 8% C1 3.3% C2 } Free E }
d) Other	6.3%	M 3% C1 3.3% C2 } Free E }
84.09 MECHANICALLY PROPELLED ROAD ROLLERS	6%	M 3% C1 } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
84.10 PUMPS (INCLUDING MOTOR PUMPS AND TURBO PUMPS) FOR LIQUIDS, WHETHER OR NOT FITTED WITH MEASURING DEVICES; LIQUID ELEVATORS OF BUCKET, CHAIN, SCREW, BAND AND SIMILAR KINDS :		
A. Delivery pumps, fitted, or designed to be fitted, with a measuring device	6.9%	M 3% C1 3.9% C2 } Free E }
B. Other pumps :		
I. Pumps having a pressure capacity of 20 bars or more	7.5%	M 3% C1 4.5% C2 } Free E }
II. Other pumps	6.6%	M 3% C1 3.6% C2 } Free E }
III. Parts	6.6%	M 3% C1 3.6% C2 } Free E }
C. Liquid elevators of bucket, chain, screw, band and similar kinds	6.3%	M 3% C1 3.3% 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	8.7%	M 4.8% C1 } 7.1% C2 } Free E }
b) Other	6.9%	M 3% C1 3.9% C2 } Free E }
II. Vacuum pumps creating a vacuum better than 10^{-2} Torr; 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	8.4%	M 3% C1 5.4% C2 } Free E }
III. Other pumps and compressors :		
a) For motor vehicles, other than vacuum pumps and air or gas compressors	8.4%	M 4.8% C1 } 6.8% C2 } Free E }
b) Other	6.6%	M 3% C1 3.6% C2 } Free E }
IV. Parts :		
a) For motor vehicles, other than parts of vacuum pumps and air or gas compressors	8.4%	M 4.8% C1 } 6.8% C2 } Free E }
b) Other	6.6%	M 3% C1 3.6% C2 } Free E }
B. Free-piston generators for gas turbines	5.4%	M 3% C1 2.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
84.11—continued		
C. Fans, blowers and the like :		
I. For motor vehicles	8.7%	M 4.8% CI } 7.1% C2 } E Free
II. Other	6.9%	M 3% CI } 3.9% 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 3% CI } 4.8% 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	6.9%	M 3.6% CI } 3.3% 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	6.3%	M 3% CI } 3.3% C2 } Free E }
84.15 REFRIGERATORS AND REFRIGERATING EQUIPMENT (ELECTRICAL AND OTHER) :		
A. Evaporators and condensers, excluding those for domestic refrigerators	5.7%	M 3% CI } 2.7% C2 } Free E }
B. Other	6%	M } 3% CI } 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	6%	M } 3% CI } C2 } Free E }
84.17 MACHINERY, PLANT AND SIMILAR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED, FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPOURISING, CONDENSING OR COOLING, NOT BEING MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRICAL :		
A. Machinery and equipment for the manufacture of the products mentioned in subheading 28.51A. (EURATOM)	5.5%	M } Free C2 } E }
B. Machinery and equipment specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM)	5.5%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
84.17—continued		
C. Heat exchange units	5.7%	M 3% CI 2.7% C2 } Free E }
D. Percolators and other appliances for making coffee and other hot drinks :		
I. Electrically heated	8.4%	M 3% CI 5.4% C2 } Free E }
II. Other	6.6%	M 3% CI 3.6% C2 } Free E }
E. Medical and surgical sterilising apparatus :		
I. Electrically heated	8.5%	M 3% CI 5.1% C2 } Free E }
II. Other	7%	M 3% CI 4.2% C2 } Free E }
F. Other :		
I. Water heaters, non-electric	6.6%	M 3% CI 3.6% C2 } Free E }
II. Other	6.3%	M 3% CI 3.3% C2 } Free E }
84.18 CENTRIFUGES; FILTERING AND PURIFYING MACHINERY AND APPARATUS (OTHER THAN FILTER FUNNELS, MILK STRAINERS AND THE LIKE), FOR LIQUIDS OR GASES :		
A. For the separation of uranium isotopes (EURATOM)	4.5%	M } Free C2 } E }
B. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM)	5.5%	M } Free C2 } E }
C. Other :		
I. Centrifuges :		
a) Clothes-dryers, electrically operated, each of a dry linen capacity not exceeding 6kg	8%	M 3% CI 4.8% C2 } Free E }
b) Other :		
1. Dryers of the types used in dry cleaning and laundering	6%	M } 3% CI } C2 } Free E }
2. Cream separators	3%	M } Free C2 } E }
3. Other	6.6%	M 3.6% CI 3% C2 } Free E }
II. Machinery and apparatus (other than centrifuges) for filtering or purifying liquids or gases:		
a) Parts of motor vehicles	8.4%	M 4.8% CI 6.8% C2 } Free E }
b) Other	7.2%	M 3.6% CI } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
84.19 MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING, CAPSULING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY; MACHINERY FOR AERATING BEVERAGES; DISH WASHING MACHINES:		
A. Dish washing machines, electrically operated, with or without provision for drying	7%	M 3% C1 4.2% C2 } Free E }
B. Other:		
I. Machines for simultaneously folding and stapling paper covers to tomato trays	3%	M } Free C2 } E }
II. Other	6%	M } 3% C1 } Free C2 } E }
84.20 WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CENTIGRAMMES OR BETTER), INCLUDING WEIGHT-OPERATED COUNTING AND CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS:		
A. Weights of a kind used with the balances of heading No. 90.15	10.4%	M 6.8% C1 3.6% C2 } Free E }
B. Other	7.2%	M } 3.6% C1 } Free C2 } E }
84.21 MECHANICAL APPLIANCES (WHETHER OR NOT HAND OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS (CHARGED OR NOT); SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES:		
A. Agricultural and horticultural spraying and dusting appliances and parts thereof	3.6%	M } Free C2 } E }
B. Sand blast nozzles lined with material wholly or mainly of silicon carbide or tungsten carbide	3.6%	M } Free C2 } E }
C. Other	6.6%	M 3% C1 3.6% C2 } Free E }
84.22 LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY, TELPHERS AND CONVEYORS (FOR EXAMPLE, LIFTS, HOISTS, WINCHES, CRANES, TRANSPORTER CRANES, JACKS, PULLEY TACKLE, BELT CONVEYORS AND TELEFERICS), NOT BEING MACHINERY FALLING WITHIN HEADING No. 84.23:		
A. Machinery and mechanical appliances specially designed for dealing with highly radio-active substances (EURATOM)	4%	M } Free C2 } E }
B. Self-propelled cranes, on wheels, not capable of running on rails	8.4%	M 3% C1 5.4% C2 } Free E }
C. Rolling-mill machinery: roller tables for feeding and removing products; tilters and manipulators for ingots, balls, bars and slabs	10.1%	M 5% C1 5.1% C2 } Free E }
D. Other	6.3%	M 3% C1 3.3% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
84.23 EXCAVATING, LEVELLING, TAMPING, BORING AND EXTRACTING MACHINERY, STATIONARY OR MOBILE, FOR EARTH, MINERALS OR ORES (FOR EXAMPLE, MECHANICAL SHOVELS, COAL-CUTTERS, EXCAVATORS, SCRAPERS, LEVELLERS AND BULLDOZERS); PILE-DRIVERS; SNOW-PLOUGHS, NOT SELF-PROPELLED (INCLUDING SNOW-PLOUGH ATTACHMENTS):		
A. Excavating, levelling, tamping, boring and extracting machinery for earth, minerals or ores:		
I. Self-propelled, track-laying or wheeled, not capable of running on rails:		
a) Scrapers	8.4%	M 3% CI 5.4% C2 } Free E }
b) Other machinery	9.6%	M 3% CI 6.6% C2 } Free E }
c) Parts	8.4%	M 3% CI 5.4% C2 } Free E }
II. Other:		
a) Boring and sinking machinery	5.1%	M 3% CI 2.1% C2 } Free E }
b) Other	6.3%	M 3% CI 3.3% C2 } Free E }
B. Pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments)	7.5%	M 3% CI 4.5% C2 } Free E }
84.24 AGRICULTURAL AND HORTICULTURAL MACHINERY FOR SOIL PREPARATION OR CULTIVATION (FOR EXAMPLE, PLOUGHS, HARROWS, CULTIVATORS, SEED AND FERTILISER DISTRIBUTORS); LAWN AND SPORTS GROUND ROLLERS	5.1%	M 2.4% CI 2.7% C2 } Free E }
84.25 HARVESTING AND THRESHING MACHINERY; STRAW AND FODDER PRESSES; HAY OR GRASS MOWERS; WINNOWERING AND SIMILAR CLEANING MACHINES FOR SEED, GRAIN OR LEGUMINOUS VEGETABLES AND EGG-GRADING AND OTHER GRADING MACHINES FOR AGRICULTURAL PRODUCE (OTHER THAN THOSE OF A KIND USED IN THE BREAD GRAIN MILLING INDUSTRY FALLING WITHIN HEADING NO. 84.29):		
A. Root topping machines, root lifters and root harvesters	5.1%	M 2.4% CI 2.7% C2 } Free E }
B. Other:		
I. Agricultural and commercial horticultural machines, other than hay or grass mowers	7.5%	M 4.8% CI 2.7% C2 } Free E }
II. Other	5.7%	M 3% CI 2.7% C2 } Free E }
84.26 DAIRY MACHINERY (INCLUDING MILKING MACHINES):		
A. Cheese presses	3.3%	M } C2 } Free E }
B. Other	6.3%	M 3% CI 3.3% C2 } Free E }
84.27 PRESSES, CRUSHERS AND OTHER MACHINERY, OF A KIND USED IN WINE-MAKING. CIDER-	7.2%	M } CI } 3.6% C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
84.28 OTHER AGRICULTURAL, HORTICULTURAL, POULTRY-KEEPING AND BEE-KEEPING MACHINERY; GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS	6%	M } 3% C1 } C2 } Free E }
84.29 MACHINERY OF A KIND USED IN THE BREAD GRAIN MILLING INDUSTRY, AND OTHER MACHINERY (OTHER THAN FARM TYPE MACHINERY) FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES	7.5%	M } 3.6% C1 } 3.9% C2 } Free E }
84.30 MACHINERY, NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER, OF A KIND USED IN THE FOLLOWING FOOD OR DRINK INDUSTRIES: BAKERY, CONFECTIONERY, CHOCOLATE MANUFACTURE, MACARONI, RAVIOLI OR SIMILAR CEREAL FOOD MANUFACTURE, THE PREPARATION OF MEAT, FISH, FRUIT OR VEGETABLES (INCLUDING MINCING OR SLICING MACHINES), SUGAR MANUFACTURE OR BREWING	6%	M } 3% C1 } C2 } Free E }
84.31 MACHINERY FOR MAKING OR FINISHING CELLULOSIC PULP, PAPER OR PAPERBOARD:		
A. For making paper or paperboard	6%	M } 3% C1 } C2 } Free E }
B. Other	6.3%	M } 3% C1 } 3.3% C2 } Free E }
84.32 BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES	5.7%	M } 3% C1 } 2.7% C2 } Free E }
84.33 PAPER OR PAPERBOARD CUTTING MACHINES OF ALL KINDS; OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD	6%	M } 3% C1 } C2 } Free E }
84.34 MACHINERY, APPARATUS AND ACCESSORIES FOR TYPE-FOUNDING OR TYPE-SETTING; MACHINERY, OTHER THAN THE MACHINE-TOOLS OF HEADING NO. 84.45, 84.46 OR 84.47, FOR PREPARING OR WORKING PRINTING BLOCKS, PLATES OR CYLINDERS; PRINTING TYPE, IMPRESSED FLONGS AND MATRICES, PRINTING BLOCKS, PLATES AND CYLINDERS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED):		
A. Machinery, apparatus and accessories for type-founding or type-setting:		
I. For founding and setting (for example, linotypes, monotypes, intertypes)	4.5%	M } 3% C1 } 1.5% C2 } Free E }
II. Other	6.3%	M } 3% C1 } 3.3% C2 } Free E }
B. Blocks, plates, cylinders and other similar articles other than lithographic stones	7%	M } 3% C1 } 4.2% C2 } Free E }
C. Other:		
I. Impressed flongs and matrices for the production of complete printed pages, each page, without margins, being not less than 500mm long and not less than 380mm wide	3.3%	M } C2 } Free E }
II. Other	6.3%	M } 3% C1 } 3.3% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
84.35 OTHER PRINTING MACHINERY ; MACHINES FOR USES ANCILLARY TO PRINTING :		
A. Printing machinery :		
I. Cylinder letterpress printing machines, printing only one side of the sheet at each pass :		
a) Single-revolution machines	6.6%	M 3% CI 3.6% C2 } Free E }
b) Two-revolution machines	5.4%	M 3% CI 2.4% C2 } Free E }
II. Rotary presses	5.7%	M 3% CI 2.7% C2 } Free E }
III. Other	6.3%	M 3% CI 3.3% C2 } Free E }
B. Machines for uses ancillary to printing	6.9%	M 3% CI 3.9% C2 } Free E }
84.36 MACHINES FOR EXTRUDING MAN-MADE TEXTILES ; MACHINES OF A KIND USED FOR PROCESSING NATURAL OR MAN-MADE TEXTILE FIBRES ; TEXTILE SPINNING AND TWISTING MACHINES ; TEXTILE DOUBLING, THROWING AND REELING (INCLUDING WEFT-WINDING) MACHINES	6%	M } 3% CI } C2 } Free E }
84.37 WEAVING MACHINES, KNITTING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET ; MACHINES FOR PREPARING YARNS FOR USE ON SUCH MACHINES, INCLUDING WARPING AND WARP SIZING MACHINES :		
A. Weaving machines	5.7%	M 3% CI 2.7% C2 } Free E }
B. Knitting machines	6.6%	M 3% CI 3.6% C2 } Free E }
C. Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net	5.4%	M 3% CI 2.4% C2 } Free E }
D. Machines for preparing yarns for use on the above machines, including warping and warp sizing machines	6%	M } 3% CI } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
84.38 AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING NO. 84.37 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS AND SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THE PRESENT HEADING OR WITH MACHINES FALLING WITHIN HEADING NO. 84.36 OR 84.37 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-LIFTERS AND HOSIERY NEEDLES):		
A. Inset mails of a kind used in the manufacture of wire healds for textile looms	3%	M } C2 } Free E }
B. Bearded needles, and narrowing points, running-on points and welt-hooks, adapted for use in conjunction therewith	11%	M } 8% CI } 3% C2 } Free E }
C. Hosiery latch needles	9.8%	M } 6.8% CI } 3% C2 } Free E }
D. Other	6%	M } 3% CI } Free C2 } E }
84.39 MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT IN THE PIECE OR IN SHAPES, INCLUDING FELT-HAT MAKING MACHINES AND HAT-MAKING BLOCKS	6.6%	M } 3.6% CI } 3% C2 } Free E }
84.40 MACHINERY FOR WASHING, CLEANING, DRYING, BLEACHING, DYEING, DRESSING, FINISHING OR COATING TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES (INCLUDING LAUNDRY AND DRY-CLEANING MACHINERY); FABRIC FOLDING, REELING OR CUTTING MACHINES; MACHINES OF A KIND USED IN THE MANUFACTURE OF LINOLEUM OR OTHER FLOOR COVERINGS FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT; MACHINES OF A TYPE USED FOR PRINTING A REPETITIVE DESIGN, REPETITIVE WORDS OR OVERALL COLOUR ON TEXTILES, LEATHER, WALLPAPER, WRAPPING PAPER, LINOLEUM OR OTHER MATERIALS, AND ENGRAVED OR ETCHED PLATES, BLOCKS OR ROLLERS THEREFOR:		
A. Ironing machines and presses, electrically heated	6.9%	M } 3% CI } 3.9% C2 } Free E }
B. Clothes-washing machines, each of a dry linen capacity not exceeding 6kg; domestic wringers:		
I. Electrically operated	7.5%	M } 3% CI } 4.5% C2 } Free E }
II. Other	6%	M } 3% CI } Free C2 } E }
C. Other	6%	M } 3% CI } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
84.41 SEWING MACHINES; FURNITURE SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES:		
A. Sewing machines; furniture specially designed for sewing machines:		
I. Sewing machines (lock-stitch only), with heads of a weight not exceeding 16kg without motor or 17kg including the motor; sewing machine heads (lock-stitch only), of a weight not exceeding 16kg without motor or 17kg including the motor:		
a) Sewing machines having a value (not including frames, tables or furniture) of more than 65UA* each	8.6%	M 5% C1 3.6% C2 } Free E }
b) Other	12%	M 5% C1 7.2% C2 } Free E }
II. Other sewing machines and other sewing machine heads	8.6%	M 5% C1 3.6% C2 } Free E }
III. Parts, including furniture specially designed for sewing machines	10.4%	M 5% C1 5.4% C2 } Free E }
B. Sewing machine needles	9.2%	M 5% C1 4.2% C2 } Free E }
84.42 MACHINERY (OTHER THAN SEWING MACHINES) FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER (INCLUDING BOOT AND SHOE MACHINERY)	6.3%	M 3% C1 3.3% C2 } Free E }
84.43 CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY AND IN METAL FOUNDRIES	6%	M } 3% C1 } C2 } Free E }
84.44 ROLLING MILLS AND ROLLS THEREFOR:		
A. Rolling mills specially designed for the recycling of irradiated nuclear fuels (EURATOM)	5.5%	M } C2 } Free E }
B. Other	8.2%	M 4% C1 4.2% C2 } Free E }
84.45 MACHINE-TOOLS FOR WORKING METAL OR METAL CARBIDES, NOT BEING MACHINES FALLING WITHIN HEADING NO. 84.49 OR 84.50:		
A. Specially designed for the recycling of irradiated nuclear fuels (for example, sheathing, unsheathing, shaping):		
I. Automatic machines, numerically controlled (EURATOM)	11%	M } C2 } Free E }
II. Other (EURATOM)	5.5%	M } C2 } Free E }
B. Machine-tools operating by electro-erosion or other electrical processes; ultrasonic machine-tools:		
I. Automatic machines, numerically controlled	7.2%	M } 3.6% C1 } C2 } Free E }
II. Other	5.4%	M 3.6% C1 1.8% C2 } Free E }

* See page Iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
84.45—continued		
C. Other machine tools :		
I. Lathes :		
a) Automatic lathes, numerically controlled	8%	M 3.6% CI 4.8% C2 } Free E }
b) Other	7.8%	M 3.6% CI 4.2% C2 } Free E }
II. Reaming machines :		
a) Automatic machines, numerically controlled	7.2%	M 3.6% CI } Free C2 } E }
b) Other	5.4%	M 3.6% CI 1.8% C2 } Free E }
III. Planing machines :		
a) Automatic machines, numerically controlled	8%	M 3.6% CI 4.8% C2 } Free E }
b) Other	7.8%	M 3.6% CI 4.2% C2 } Free E }
IV. Shaping machines, sawing machines and cutting machines, broaching machines and slotting machines :		
a) Automatic machines, numerically controlled	6.6%	M 3.6% CI 3% C2 } Free E }
b) Other	5.1%	M 3.6% CI 1.5% C2 } Free E }
V. Milling machines ; drilling and boring machines :		
a) Automatic machines, numerically controlled	10%	M 3.6% CI 6% C2 } Free E }
b) Other	8%	M 3.6% CI 4.8% C2 } Free E }
VI. Sharpening, trimming, truing, grinding, polishing, lapping, dressing or surfacing machines and similar machines operating by means of grinding wheels, abrasives or polishing products :		
a) Fitted with a micrometric adjusting system within the meaning of Additional Note 2 to this Chapter :		
1. Automatic machines, numerically controlled	8%	M 3.6% CI 4.8% C2 } Free E }
2. Other	7.8%	M 3.6% CI 4.2% C2 } Free E }
b) Other :		
1. Automatic machines, numerically controlled	5.4%	M 3.6% CI 1.8% C2 } Free E }
2. Other	5.1%	M 3.6% CI 1.5% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
84.45 C.—continued		
VII. Jig boring machines :		
a) Automatic machines, numerically controlled	6.6%	M 3.6% CI 3% C2 } Free E }
b) Other	5.1%	M 3.6% CI 1.5% C2 } Free E }
VIII. Gear-cutting machines :		
a) For cutting cylindrical gears :		
1. Automatic machines, numerically controlled	8%	M 3.6% CI 4.8% C2 } Free E }
2. Other	7.8%	M 3.6% CI 4.2% C2 } Free E }
b) For cutting other gears :		
1. Automatic machines, numerically controlled	6.6%	M 3.6% CI 3% C2 } Free E }
2. Other	6.3%	M 3.6% CI 2.7% C2 } Free E }
IX. Presses, other than those falling within subheadings 84.45 C.X and C.XI :		
a) Automatic presses, numerically controlled	10%	M 3.6% CI 6% C2 } Free E }
b) Other	8%	M 3.6% CI 4.8% C2 } Free E }
X. Bending, forming, folding, flattening, shearing, punching and notching machines :		
a) Automatic machines, numerically controlled :		
1. Flying shears of a kind used in rolling mills	8.6%	M 5% CI 3.6% C2 } Free E }
2. Other	7.2%	M 3.6% CI 3.6% C2 } Free E }
b) Other :		
1. Flying shears of a kind used in rolling mills	6.8%	M 5% CI 1.8% C2 } Free E }
2. Other	5.4%	M 3.6% CI 1.8% C2 } Free E }
XI. Forging machines and stamping machines :		
a) Automatic machines, numerically controlled	7.2%	M 3.6% CI 3.6% C2 } Free E }
b) Other	5.4%	M 3.6% CI 1.8% C2 } Free E }
XII. Other		
	7.8%	M 3.6% CI 4.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
84.46 MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT AND LIKE MINERAL MATERIALS OR FOR WORKING GLASS IN THE COLD, OTHER THAN MACHINES FALLING WITHIN HEADING NO. 84.49	6.6%	M 3.6% CI 3% 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	10.2%	M 4.8% CI 5.4% 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	7.1%	M 5% CI 2.1% C2 } Free E }
B. Other	5.7%	M 3.6% CI 2.1% C2 } Free E }
84.49 TOOLS FOR WORKING IN THE HAND, PNEUMATIC OR WITH SELF-CONTAINED NON-ELECTRIC MOTOR	6.9%	M 3% CI 3.9% C2 } Free E }
84.50 GAS-OPERATED WELDING, BRAZING, CUTTING AND SURFACE TEMPERING APPLIANCES	6%	M } 3% CI } C2 } Free E }
84.51 TYPEWRITERS, OTHER THAN TYPEWRITERS INCORPORATING CALCULATING MECHANISMS; CHEQUE-WRITING MACHINES:		
A. Typewriters	6.9%	M 3% CI 3.9% C2 } Free E }
B. Cheque-writing machines	6%	M } 3% CI } 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	11.4%	M 3% CI 8.4% C2 } Free E }
B. Other:		
I. Cash registers	5.5%	M 2% CI 3.3% C2 } Free E }
II. Other	6.3%	M 3% CI 3.3% 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)	9.8%	M 5.6% CI 4.2% C2 } Free E }
II. Units of automatic data processing machines:		
a) Card punches and card readers	7%	M 3% CI 4.2% C2 } Free E }
b) Power supply units	8.2%	M 4% CI 4.2% C2 } Free E }
c) Other units	9.8%	M 5.6% CI 4.2% C2 } Free E }
B. Other	7%	M 3% CI 4.2% 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	6.9%	M 3% CI 3.9% C2 } Free E }
B. Other:		
I. Cash registers *	5.6%	M 2% CI 3.6% C2 } Free E }
II. Other	6.6%	M 3% CI 3.6% 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 3% CI 4.2% C2 } Free E }
B. Parts and accessories for electronic calculating machines falling within subheading 84.52A.	9.3%	M 3% CI 6.3% C2 } Free E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
84.55—continued		
C. Other :		
I. Parts of the following machines (not being electronic machines or machines operated in conjunction with punched cards) :		
Typewriters (including electric typewriters) Machines of the types used for the automatic production of typewritten correspondence Cheque-writing machines Accounting machines Calculating machines Adding machines Listing machines Book-keeping machines Billing machines Posting machines	3.6% + whichever is the less of 3% or £0.0749 per kg	M 3% or £0.0749 per kg, whichever is the less C1 3.6% C2 } Free E }
II. Parts of cash registers	5.6%	M 2% C1 3.6% C2 } Free E }
III. Parts of automatic data processing machines and units thereof :		
a) Of goods of subheading 84.53 A. II. a)	6.6%	M 3% C1 3.6% C2 } Free E }
b) Of goods of subheading 84.53 A. II. b)	7.6%	M 4% C1 3.6% C2 } Free E }
c) Other	9.2%	M 5.6% C1 3.6% C2 } Free E }
IV. Other	6.6%	M 3% C1 3.6% C2 } Free E }
84.56 MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING OR MIXING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER AND PASTE) FORM; MACHINERY FOR AGGLOMERATING, MOULDING OR SHAPING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND	6%	M } 3% C1 } C2 } Free E }
84.57 GLASS-WORKING MACHINES (OTHER THAN MACHINES FOR WORKING GLASS IN THE COLD); MACHINES FOR ASSEMBLING ELECTRIC FILAMENT AND DISCHARGE LAMPS AND ELECTRONIC AND SIMILAR TUBES AND VALVES:		
A. Glass-working machines (other than machines for working glass in the cold)	5.7%	M 3% C1 2.7% C2 } Free E }
B. Machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	6%	M } 3% C1 } C2 } Free E }
84.58 AUTOMATIC VENDING MACHINES (FOR EXAMPLE, STAMP, CIGARETTE, CHOCOLATE AND FOOD MACHINES), NOT BEING GAMES OF SKILL OR CHANCE	6%	M } 3% C1 } C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
84.59 MACHINES AND MECHANICAL APPLIANCES, HAVING INDIVIDUAL FUNCTIONS, NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER :		
A. For the manufacture of the products mentioned in subheading 28.51A. (EURATOM)	5.5%	M } C2 } Free E }
B. Nuclear reactors (EURATOM)	10%	M } C2 } Free E }
C. Specially designed for the recycling of irradiated nuclear fuels (for example, sintering of radio-active metal oxides, sheathing) (EURATOM)	5.5%	M } C2 } Free E }
D. Rope or cable making machinery, including electric wire and cable making machines :		
I. Stranding, twisting, cabling and similar machines and appliances	6%	M } CI } 3% C2 } Free E }
II. Other machines and appliances (for example, reinforcing, taping, insulating and the like for the preparation, coating, finishing of ropes and cables)	7%	M } 3% CI } 4.2% C2 } Free E }
E. Other :		
I. Strip coilers of a kind used in rolling mills	8.6%	M } 5% CI } 3.6% C2 } Free E }
II. Other	6.6%	M } 3% CI } 3.6% C2 } Free E }
84.60 MOULDING BOXES FOR METAL FOUNDRY ; MOULDS OF A TYPE USED FOR METAL (OTHER THAN INGOT MOULDS), FOR METAL CARBIDES, FOR GLASS, FOR MINERAL MATERIALS (FOR EXAMPLE, CERAMIC PASTES, CONCRETE OR CEMENT) OR FOR RUBBER OR ARTIFICIAL PLASTIC MATERIALS	6%	M } CI } 3% C2 } Free E }
84.61 TAPS, COCKS, VALVES AND SIMILAR APPLIANCES, FOR PIPES, BOILER SHELLS, TANKS, VATS AND THE LIKE, INCLUDING PRESSURE REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES :		
A. Pressure reducing valves	6.8%	M } 3.2% CI } 3.6% C2 } Free E }
B. Other	7.1%	M } 3.2% CI } 3.9% C2 } Free E }
84.62 BALL, ROLLER OR NEEDLE ROLLER BEARINGS	5.4%	M } C2 } Free E }
84.63 TRANSMISSION SHAFTS, CRANKS, BEARING HOUSINGS, PLAIN SHAFT BEARINGS, GEARS AND GEARING (INCLUDING FRICTION GEARS AND GEAR-BOXES AND OTHER VARIABLE SPEED GEARS), FLYWHEELS, PULLEYS AND PULLEY BLOCKS, CLUTCHES AND SHAFT COUPLINGS	7%	M } 3% CI } 4.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
84.64 GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL (FOR EXAMPLE, ASBESTOS, FELT AND PAPERBOARD) OR OF LAMINATED METAL FOIL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, FOR ENGINES, PIPES, TUBES AND THE LIKE, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS	6.3%	M 3% CI 3.3% C2 } Free E }
84.65 MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES AND NOT FALLING WITHIN ANY OTHER HEADING IN THIS CHAPTER :		
A. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25mm	5.7%	M 3% CI 2.7% C2 } Free E }
B. Other	6.6%	M 3% CI 3.6% C2 } Free E }

Chapter 85

ELECTRICAL MACHINERY AND EQUIPMENT; PARTS THEREOF

NOTES

1. This Chapter does not cover :

- (a) Electrically warmed blankets, bed pads, foot-muffs and the like ; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person ;
- (b) Articles of glass of heading No. 70.11 ; or
- (c) Electrically heated furniture of Chapter 94.

2. Heading No. 85.01 is to be taken not to apply to goods described in heading No. 85.08, 85.09 or 85.21, other than metal tank mercury arc rectifiers which remain classified in heading No. 85.01.

3. Heading No. 85.06 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes :

- (a) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight ;
- (b) Other machines provided the weight of such other machines does not exceed 20 kg.

The heading does not, however, apply to dish washing machines (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 84.40), roller and other ironing machines (heading No. 84.16 or 84.40), sewing machines (heading No. 84.41) or to electro-thermic appliances (heading No. 85.12).

4. For the purposes of heading No. 85.19, "printed circuits" are to be taken to be circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

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

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

5. For the purposes of heading No. 85.21 :

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

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

Tariff Heading	Rate of Duty	
	Full	Preferential
85.01 ELECTRICAL GOODS OF THE FOLLOWING DESCRIPTIONS : GENERATORS, MOTORS, CONVERTERS (ROTARY OR STATIC), TRANSFORMERS, RECTIFIERS AND RECTIFYING APPARATUS, INDUCTORS :		
A. Generators, motors (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters :		
I. Synchronous motors of an output of not more than 18 watts	9.1%	M 4% C1 5.1% C2 } Free E }
II. Other	7%	M 4% C1 3% C2 } Free E }
B. Transformers, static converters, rectifiers and rectifying apparatus ; inductors :		
I. Transformers :		
a) Rated at not less than 1KVA on continuous load	6.9%	M 3% C1 3.9% C2 } Free E }
b) Other	3.9%	M } Free C2 E }

Tariff Heading	Rate of Duty	
	Full	Preferential
85.01B.—continued		
II. Metal tank mercury arc rectifiers	6.9%	M 3% CI 3.9% C2 } Free E }
III. Inductors, calibrated	3.9%	M } Free C2 } E }
IV. Other	7.9%	M 4% CI 3.9% C2 } Free E }
C. Parts :		
I. Motor and generator casings and unwound rotors and stators	5.6%	M 2% CI 3.6% C2 } Free E }
II. Of the goods of subheadings B.I.a) and B.II.	6.6%	M 3% CI 3.6% C2 } Free E }
III. Of the goods of subheadings B.I.b) and B.III.	3.6%	M } Free C2 } E }
IV. Other	7.6%	M 4% CI 3.6% C2 } Free E }
85.02 ELECTRO-MAGNETS ; PERMANENT MAGNETS AND ARTICLES OF SPECIAL MATERIALS FOR PERMANENT MAGNETS, BEING BLANKS OF SUCH MAGNETS ; ELECTRO-MAGNETIC AND PERMANENT MAGNET CHUCKS, CLAMPS, VICES AND SIMILAR WORK HOLDERS ; ELECTRO-MAGNETIC CLUTCHES AND COUPLINGS ; ELECTRO-MAGNETIC BRAKES ; ELECTRO-MAGNETIC LIFTING HEADS :		
A. Chucks and vices	6.6%	M 3% CI 3.6% C2 } Free E }
B. Other	7.6%	M 4% CI 3.6% C2 } Free E }
85.03 PRIMARY CELLS AND PRIMARY BATTERIES	17%	M 5% CI 12% C2 } Free E }
85.04 ELECTRIC ACCUMULATORS :		
A. Lead-acid accumulators	9%	M 3% CI 6% C2 } Free E }
B. Other	7.5%	M 3% CI 4.5% C2 } Free E }
C. Parts :		
I. Wooden separators	5.4%	M 3% CI 2.4% C2 } Free E }
II. Other	8.5%	M 3% CI 5.1% C2 } Free E }
85.05 TOOLS FOR WORKING IN THE HAND, WITH SELF-CONTAINED ELECTRIC MOTOR	7%	M 3% CI 4.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
85.06 ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR	7.5%	M 3% CI 4.5% C2 } Free E }
85.07 SHAVERS AND HAIR CLIPPERS, WITH SELF-CONTAINED ELECTRIC MOTOR :		
A. Shavers :		
I. Shavers	6.9%	M 3% CI 3.9% C2 } Free E }
II. Parts	7.9%	M 4% CI 3.9% C2 } Free E }
B. Hair clippers :		
I. Hair clippers	6.3%	M 3% CI 3.3% C2 } Free E }
II. Parts	7.3%	M 4% CI 3.3% C2 } Free E }
85.08 ELECTRICAL STARTING AND IGNITION EQUIPMENT FOR INTERNAL COMBUSTION ENGINES (INCLUDING IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, STARTER MOTORS, SPARKING PLUGS AND GLOW PLUGS) ; GENERATORS (DYNAMOS AND ALTERNATORS) AND CUT-OUTS FOR USE IN CONJUNCTION WITH SUCH ENGINES :		
A. Starter motors, generators and cut-outs :		
I. Parts of motor vehicles	9.9%	M 4.8% CI 8.5% C2 } 8% E } Free
II. Other	9.1%	M 4% CI 5.1% C2 } Free E }
B. Ignition magnetos, including magneto-dynamos and magnetic flywheels :		
I. Magneto-dynamos for use in motor vehicles	9%	M 4.8% CI } 7% C2 } Free E }
II. Other	8.2%	M 4% CI 4.2% C2 } Free E }
C. Glow plugs :		
I. Parts of motor vehicles	10.5%	M 4.8% CI 9.5% C2 } 8% E } Free
II. Other	10.5%	M 4% CI 6.3% C2 } Free E }
D. Other :		
I. Parts of motor vehicles	10.2%	M 4.8% CI 9% C2 } 8% E } Free
II. Other	9%	M 4% CI 5.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
85.09 ELECTRICAL LIGHTING AND SIGNALLING EQUIPMENT AND ELECTRICAL WIND-SCREEN WIPERS, DEFROSTERS AND DEMISTERS, FOR CYCLES OR MOTOR VEHICLES :		
A. Lighting equipment, other than equipment of heading No. 85.08 :		
I. For cycles (other than motor cycles)	9.8%	M 5.6% CI 4.2% C2 } Free E }
II. Other	9%	M 4.8% CI } 7% C2 } Free E }
B. Sound signalling equipment :		
I. For cycles (other than motor cycles)	10.7%	M 5.6% CI 5.1% C2 } Free E }
II. Other	9.9%	M 4.8% CI 8.5% C2 8% E Free
C. Other :		
I. For cycles (other than motor cycles)	11%	M 5.6% CI 5.4% C2 } Free E }
II. Other	10.2%	M 4.8% CI 9% C2 8% E Free
85.10 PORTABLE ELECTRIC BATTERY AND MAGNETO LAMPS, OTHER THAN LAMPS FALLING WITHIN HEADING NO. 85.09 :		
A. Miners' safety lamps	8.5%	M 4% CI 4.5% C2 } Free E }
B. Other	11.8%	M 4% CI 7.8% C2 } Free E }
85.11 INDUSTRIAL AND LABORATORY ELECTRIC FURNACES, OVENS AND INDUCTION AND DIELECTRIC HEATING EQUIPMENT ; ELECTRIC WELDING, BRAZING AND SOLDERING MACHINES AND APPARATUS AND SIMILAR ELECTRIC MACHINES AND APPARATUS FOR CUTTING :		
A. Furnaces, ovens, induction and dielectric heating equipment :		
I. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM)	5.5%	M } Free C2 } E }
II. Other :		
a) Heating and cooking apparatus	6.3%	M 3% CI 3.3% C2 } Free E }
b) Parts of the goods of subheading II.a) above	7.3%	M 4% CI 3.3% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
85.11—continued		
B. Electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting, for any material :		
I. Welding machines or apparatus (other than tube-making machines or apparatus)	7.5%	M 3% CI 4.5% C2 } Free E }
II. Other machines and apparatus	8.5%	M 4% CI 4.5% C2 } Free E }
III. Parts of the goods of subheadings B.I. and B.II. above	8.5%	M 4% CI 4.5% C2 } Free E }
85.12 ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS ; ELECTRIC SOIL HEATING APPARATUS AND ELECTRIC SPACE HEATING APPARATUS ; ELECTRIC HAIR DRESSING APPLIANCES (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND ELECTRIC SMOOTHING IRONS ; ELECTRO-THERMIC DOMESTIC APPLIANCES ; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF CARBON :		
A. Electric instantaneous or storage water heaters and immersion heaters :		
I. Heaters	8%	M 3% CI 4.8% C2 } Free E }
II. Parts	8.8%	M 4% CI 4.8% C2 } Free E }
B. Electric soil heating apparatus and electric space heating apparatus :		
I. Heating apparatus	8.5%	M 3% CI 5.1% C2 } Free E }
II. Parts of the goods of subheading B.I. above	9.1%	M 4% CI 5.1% C2 } Free E }
C. Electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters)	9.5%	M 4% CI 5.7% C2 } Free E }
D. Electric smoothing irons	11.5%	M 4% CI 6.9% C2 } Free E }
E. Electro-thermic domestic appliances :		
I. Heating and cooking appliances	7.5%	M 3% CI 4.5% C2 } Free E }
II. Other appliances	8.5%	M 4% CI 4.5% C2 } Free E }
III. Parts	8.5%	M 4% CI 4.5% C2 } Free E }
F. Electric heating resistors	8.2%	M 4% CI 4.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
85.13 ELECTRICAL LINE TELEPHONIC AND TELEGRAPHIC APPARATUS (INCLUDING SUCH APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS) :		
A. Apparatus for carrier-current line systems :		
I. Modulator-demodulators for use in line network data transmission systems, and parts thereof	3.9%	M } Free C2 } E }
II. Other	6.9%	M } 3% C1 } 3.9% C2 } Free E }
B. Other	7.5%	M } 3% C1 } 4.5% C2 } Free E }
85.14 MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS	8.2%	M } 4% C1 } 4.2% C2 } Free E }
85.15 RADIOTELEGRAPHIC AND RADIOTELEPHONIC TRANSMISSION AND RECEPTION APPARATUS; RADIO-BROADCASTING AND TELEVISION TRANSMISSION AND RECEPTION APPARATUS (INCLUDING RECEIVERS INCORPORATING SOUND RECORDERS OR REPRODUCERS) AND TELEVISION CAMERAS; RADIO NAVIGATIONAL AID APPARATUS, RADAR APPARATUS AND RADIO REMOTE CONTROL APPARATUS :		
A. Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras :		
I. Transmitters :		
a) Designed or adapted for fitting to motor vehicles	10.2%	M } 6% C1 } 8.2% C2 } Free E }
b) Other	10.2%	M } 6% C1 } 4.2% C2 } Free E }
II. Transmitter-receivers :		
a) Designed or adapted for fitting to motor vehicles	12.6%	M } 6% C1 } 11% C2 } 10% E } Free
b) Other	12.6%	M } 6% C1 } 6.6% C2 } Free E }
III. Receivers, whether or not combined with a sound recorder or reproducer :		
a) Designed or adapted for fitting to motor vehicles	14%	M } 6% C1 } 12.4% C2 } 10% E } Free
b) Other	14%	M } 6% C1 } 8.4% C2 } Free E }
IV. Television cameras	10.2%	M } 6% C1 } 4.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
85.15—continued		
B. Other apparatus :		
I. Transmitters, receivers and transmitter-receivers designed or adapted for fitting to motor vehicles	12%	M 6% C1 } 10% C2 } E Free
II. Other	12%	M 6% C1 } C2 } Free E }
C. Parts of the goods of subheadings A and B above :		
I. Cabinets and cases :		
a) Of wood	9.9%	M 6% C1 3.9% C2 } Free E }
b) Of other materials	10.8%	M 6% C1 4.8% C2 } Free E }
II. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25mm	11.4%	M 6% C1 5.4% C2 } Free E }
III. Other	13.8%	M 6% C1 7.8% C2 } Free E }
85.16 ELECTRIC TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, ROADS OR INLAND WATERWAYS AND EQUIPMENT USED FOR SIMILAR PURPOSES IN PORT INSTALLATIONS OR UPON AIRFIELDS	7.6%	M 4% C1 3.6% C2 } Free E }
85.17 ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (SUCH AS BELLS, SIRENS, INDICATOR PANELS, BURGLAR AND FIRE ALARMS), OTHER THAN THOSE OF HEADING NO. 85.09 OR 85.16	7.6%	M 4% C1 3.6% C2 } Free E }
85.18 ELECTRICAL CAPACITORS, FIXED OR VARIABLE :		
A. Laboratory and standard	9.2%	M 5% C1 4.2% C2 } Free E }
B. Other	4.2%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
85.19 ELECTRICAL APPARATUS FOR MAKING AND BREAKING ELECTRICAL CIRCUITS, FOR THE PROTECTION OF ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, LIGHTNING ARRESTERS, SURGE SUPPRESSORS, PLUGS, LAMP-HOLDERS AND JUNCTION BOXES); RESISTORS, FIXED OR VARIABLE (INCLUDING POTENTIOMETERS), OTHER THAN HEATING RESISTORS; PRINTED CIRCUITS; SWITCHBOARDS (OTHER THAN TELEPHONE SWITCHBOARDS) AND CONTROL PANELS:		
A. Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits:		
I. Parts of motor vehicles	8.7%	M 4.8% CI } 7.1% C2 } E Free
II. Other:		
a) Fuse links, relays and solenoids	3.9%	M } Free CI } C2 }
b) Other	7.1%	M 3.2% CI 3.9% C2 } Free E }
B. Resistors, fixed or variable (including potentiometers), other than heating resistors:		
I. Parts of motor vehicles	9.6%	M 4.8% CI } 8% C2 } E Free
II. Standard and laboratory	11.6%	M 6.8% CI 4.8% C2 } Free E }
III. Other	4.8%	M } Free C2 } E }
C. Printed circuits	6%	M } Free C2 } E }
D. Switchboards and control panels:		
I. Parts of motor vehicles	8.1%	M 4.8% CI } 6.5% C2 } E Free
II. Other	6.5%	M 3.2% CI 3.3% C2 } Free E }
85.20 ELECTRIC FILAMENT LAMPS AND ELECTRIC DISCHARGE LAMPS (INCLUDING INFRA-RED AND ULTRA-VIOLET LAMPS); ARC-LAMPS; ELECTRICALLY IGNITED PHOTOGRAPHIC FLASHBULBS:		
A. Filament lamps for lighting	6.8%	M 3.2% CI 3.6% C2 } Free E }
B. Other:		
I. Discharge lamps; arc-lamps for cinematograph projectors	9.2%	M 5% CI 4.2% C2 } Free E }
II. Other	7%	M 3.2% CI 4.2% C2 } Free E }
C. Parts:		
I. Of discharge lamps; of arc-lamps for cinematograph projectors	9.5%	M 5% CI 4.5% C2 } Free E }
II. Other	7.5%	M 3.2% CI 4.5% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
85.21 THERMIONIC, COLD CATHODE AND PHOTO-CATHODE VALVES AND TUBES (INCLUDING VAPOUR OR GAS FILLED VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES AND MERCURY ARC RECTIFYING VALVES AND TUBES); PHOTOCELLS; MOUNTED PIEZO-ELECTRIC CRYSTALS; DIODES, TRANSISTORS AND SIMILAR SEMI-CONDUCTOR DEVICES; ELECTRONIC MICRO-CIRCUITS:		
A. Valves and tubes:		
I. Rectifying valves and tubes:		
a) Mercury arc rectifiers, being rectifiers with mercury pool cathodes	8%	M 3.2% CI 4.8% C2 } Free E }
b) Other	9.8%	M 5% CI 4.8% C2 } Free E }
II. Television camera tubes; image converter or intensifier tubes; photomultipliers	9.2%	M 5% CI 4.2% C2 } Free E }
III. Cathode-ray tubes for television sets	14%	M 5% CI 9% C2 } Free E }
IV. Phototubes (photoemissive cells)	8.9%	M 5% CI 3.9% C2 } Free E }
V. Other	9.5%	M 5% CI 4.5% C2 } Free E }
B. Photocells, including photo transistors	11.9%	M 8% CI 3.5% C2 } Free E }
C. Mounted piezo-electric crystals:		
I. Of quartz	6.8%	M 2% CI 4.8% C2 } Free E }
II. Other	12.8%	M 8% CI 4.8% C2 } Free E }
D. Diodes, transistors and similar semi-conductor devices; electronic microcircuits:		
I. Wafers not yet cut into chips	13.4%	M 8% CI 5.4% C2 } Free E }
II. Other:		
a) Semi-conductors	10.2%	M } Free C2 } E }
b) Microcircuit audio amplifiers	14.2%	M 4% CI 10.2% C2 } Free E }
c) Other	18.2%	M 8% CI 10.2% C2 } Free E }
E. Parts:		
I. Parts of the goods of subheading A.I.a) above	9%	M 3.2% CI 5.4% C2 } Free E }
II. Parts of the goods of subheadings A.I.b), A.II., A.III. and A.IV. above	10.4%	M 5% CI 5.4%

Tariff Heading	Rate of Duty	
	Full	Preferential
85.21 E.—continued		
III. Parts of the goods of subheading C.I. above	7.4%	M 2% CI 5.4% C2 } Free E }
IV. Parts of the goods of subheading D.II.a) above	5.4%	M C2 } Free E }
V. Parts of the goods of subheading D.II.b) above	9%	M 4% CI 5.4% C2 } Free E }
VI. Other	13.4%	M 8% CI 5.4% C2 } Free E }
85.22 ELECTRICAL APPLIANCES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER :		
A. For the manufacture of the products mentioned in subheading 28.51 A. (EURATOM)	5.5%	M C2 } Free E }
B. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM)	5.5%	M C2 } Free E }
C. Other	9.8%	M 5% CI 4.8% C2 } Free E }
85.23 INSULATED (INCLUDING ENAMELLED OR ANODISED) ELECTRIC WIRE, CABLE, BARS, STRIP AND THE LIKE (INCLUDING CO-AXIAL CABLE), WHETHER OR NOT FITTED WITH CONNECTORS:		
A. Cable core, whether bound with brass tape or not, produced by stripping used submarine cables	6.6%	M C2 } Free E }
B. Other	9.8%	M 3.2% CI 6.6% C2 } Free E }
85.24 CARBON BRUSHES, ARC-LAMP CARBONS, BATTERY CARBONS, CARBON ELECTRODES AND OTHER CARBON ARTICLES OF A KIND USED FOR ELECTRICAL PURPOSES :		
A. Electrodes for electrolysis installations :		
I. Amorphous carbon electrodes, but not including primary battery carbons or arc-lamp carbons	5.4%	M C2 } Free E }
II. Other	9%	M 3.2% CI 5.4% C2 } Free E }
B. Heating resistors, other than those falling within heading No. 85.12	6.5%	M 3.2% CI 3.3% C2 } Free E }
C. Other :		
I. Arc-lamp carbons and parts thereof :		
a) Arc-lamp carbons which are externally covered with copper and do not exceed 14mm in diameter and parts thereof	£0.1631 per kg + 4.8%	M £0.1631 per kg CI 4.8% C2 } Free E }
b) Other	£0.0528 per kg + 4.8%	M £0.0528 per kg CI 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
85.24 C.—continued		
II. Amorphous carbon electrodes, but not including primary battery carbons or arc-lamp carbons	4.8%	M } C2 } Free E }
III. Carbon brushes fitted with metal terminals or metal connectors	7.2%	M } 2.4% C1 } 4.8% C2 } Free E }
IV. Other	8%	M } 3.2% C1 } 4.8% C2 } Free E }
85.25 INSULATORS OF ANY MATERIAL :		
A. Of ceramic materials	4%, + which- ever is the greater of 6% or 9UA* per 100kg gross but not exceeding 11.4% †	M } 4% C1 } 6% or 9UA* per 100kg gross, whichever is the greater, but not exceeding 11.4% † C2 } Free E }
B. Of artificial plastic materials or of glass fibre	13%	M } 4% C1 } 9% C2 } Free E }
C. Of other materials	10%	M } 4% C1 } 6% C2 } Free E }
85.26 INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, BUT NOT INCLUDING INSULATORS FALLING WITHIN HEADING NO. 85.25 :		
A. Of ceramic materials or of glass :		
I. Parts of motor vehicles	12%	M } 4.8% C1 } 10.4% C2 } 8% E } Free
II. Other :		
a) Core assemblies and formers	7.2%	M } C2 } Free E }
b) Other	11.2%	M } 4% C1 } 7.2% C2 } Free E }
B. Of hardened rubber or of bituminous materials :		
I. Parts of motor vehicles	9%	M } 4.8% C1 } 7% C2 } Free E }
II. Other :		
a) Core assemblies and formers	4.2%	M } C2 } Free E }
b) Other	8.2%	M } 4% C1 } 4.2% C2 } Free E }
C. Of artificial plastic materials :		
I. Parts of motor vehicles	14%	M } 4.8% C1 } 11.6% C2 } 8% E } Free
II. Other :		
a) Core assemblies and formers	8.4%	M } C2 } Free E }
b) Other	12.4%	M } 4% C1 } 8.4% C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
85.26—continued		
D. Of other materials :		
I. Parts of motor vehicles	10.8%	M 4.8% CI 9.2% C2 8% E Free
II. Other :		
a) Core assemblies and formers	6%	M } C2 } Free E }
b) Other	10%	M 4% CI 6% C2 } Free E }
85.27 ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL	7%	M 3.2% CI 4.2% C2 } Free E }
85.28 ELECTRICAL PARTS OF MACHINERY AND APPARATUS, NOT BEING GOODS FALLING WITHIN ANY OF THE PRECEDING HEADINGS OF THIS CHAPTER :		
A. Metallic dust cores and ferrites	3.3%	M } C2 } Free E }
B. Other	7.3%	M 4% CI 3.3% C2 } Free E }

Section XVII

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

NOTES

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

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

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

ADDITIONAL NOTE

Tools and articles necessary for the maintenance or repair of vehicles are to be classified with those vehicles if imported with them. Other accessories imported with vehicles are also to be classified therewith if they form part of the normal equipment of the vehicles and are normally sold with them.

Chapter 86

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
86.01 STEAM RAIL LOCOMOTIVES AND TENDERS	7.1%	M 3.2% CI 3.9% C2 } Free E }
86.02 ELECTRIC RAIL LOCOMOTIVES, BATTERY OPERATED OR POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY	7%	M 3.2% CI 4.2% C2 } Free E }
86.03 OTHER RAIL LOCOMOTIVES	6.2%	M 3.2% CI 3% C2 } Free E }
86.04 MECHANICALLY PROPELLED RAILWAY AND TRAMWAY COACHES, VANS AND TRUCKS, AND MECHANICALLY PROPELLED TRACK INSPECTION TROLLEYS:		
A. Electric railway and tramway coaches, vans and trucks (powered from an external source of electricity)	7%	M 3.2% CI 4.2% C2 } Free E }
B. Other	7.1%	M 3.2% CI 3.9% C2 } Free E }
86.05 RAILWAY AND TRAMWAY PASSENGER COACHES AND LUGGAGE VANS; HOSPITAL COACHES, PRISON COACHES, TESTING COACHES, TRAVELLING POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY COACHES	6.2%	M 3.2% CI 3% C2 } Free E }
86.06 RAILWAY AND TRAMWAY ROLLING-STOCK, THE FOLLOWING: WORKSHOPS, CRANES AND OTHER SERVICE VEHICLES	6.2%	M 3.2% CI 3% C2 } Free E }
86.07 RAILWAY AND TRAMWAY GOODS VANS, GOODS WAGONS AND TRUCKS:		
A. Specially designed for the transport of highly radioactive material (EURATOM)	5%	M } Free C2 } E }
B. Other:		
I. For use on railways not exceeding 900mm in gauge	10.1%	M 6.8% CI 3.3% C2 } Free E }
II. Other	7.3%	M 4% CI 3.3% C2 } Free E }
86.08 CONTAINERS SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT:		
A. Containers with an anti-radiation lead covering, for the transport of radio-active materials (EURATOM)	5%	M } Free C2 } E }
B. Other	7.6%	M 4% CI 3.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
86.09 PARTS OF RAILWAY AND TRAMWAY LOCOMOTIVES AND ROLLING-STOCK :		
A. Bogies, bissel-bogies and the like, and parts thereof :		
I. Of vans, wagons and trucks for use on railways not exceeding 900mm in gauge	9.8%	M 6.8% CI 3% C2 } Free E }
II. Other	7%	M 4% CI 3% C2 } Free E }
B. Brakes and parts thereof :		
I. Of vans, wagons and trucks for use on railways not exceeding 900mm in gauge	9.5%	M 6.8% CI 2.7% C2 } Free E }
II. Other	6.7%	M 4% CI 2.7% C2 } Free E }
C. Axles, assembled or not ; wheels and parts thereof :		
I. Of vans, wagons and trucks for use on railways not exceeding 900mm in gauge	10.4%	M 6.8% CI 3.6% C2 } Free E }
II. Other	7.6%	M 4% CI 3.6% C2 } Free E }
D. Axle-boxes and parts thereof :		
I. Of vans, wagons and trucks for use on railways not exceeding 900mm in gauge	11.3%	M 6.8% CI 4.5% C2 } Free E }
II. Other	8.5%	M 4% CI 4.5% C2 } Free E }
E. Other :		
I. Of vans, wagons and trucks for use on railways not exceeding 900mm in gauge	10.1%	M 6.8% CI 3.3% C2 } Free E }
II. Other	7.3%	M 4% CI 3.3% C2 } Free E }
86.10 RAILWAY AND TRAMWAY TRACK FIXTURES AND FITTINGS ; MECHANICAL EQUIPMENT, NOT ELECTRICALLY POWERED, FOR SIGNALING TO OR CONTROLLING ROAD, RAIL OR OTHER VEHICLES, SHIPS OR AIRCRAFT ; PARTS OF THE FOREGOING FIXTURES, FITTINGS OR EQUIPMENT	7.6%	M 4% CI 3.6% C2 } Free E }

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
87.01 TRACTORS (OTHER THAN THOSE FALLING WITHIN HEADING NO. 87.07), WHETHER OR NOT FITTED WITH POWER TAKE-OFFS, WINCHES OR PULLEYS :		
A. Agricultural walking tractors, with either a spark ignition or a compression ignition engine, of a cylinder capacity of :		
I. 1,000cc or less	6.6%	M 3% CI 3.6% C2 } Free E }
II. More than 1,000cc	8.4%	M 3% CI 5.4% C2 } Free E }
B. Agricultural tractors (excluding walking tractors) and forestry tractors, wheeled *	13.8%	M 3% C2 7.5% E Free
C. Other :		
I. Wheeled for semi-trailers	20%	M 8.8% CI 18% C2 15% E Free
II. Other :		
a) Track-laying tractors ; one or two wheeled tractors	11.4%	M 3% CI 8.4% C2 } Free E }
b) Other	17.2%	M 8.8% CI 14.4% C2 } Free E }
87.02 MOTOR VEHICLES FOR THE TRANSPORT OF PERSONS, GOODS OR MATERIALS (INCLUDING SPORTS MOTOR VEHICLES, OTHER THAN THOSE OF HEADING NO. 87.09) :		
A. For the transport of persons, including vehicles designed for the transport of both passengers and goods :		
I. With either a spark ignition or a compression ignition engine :		
a) Motor coaches and buses with either a spark ignition engine of a cylinder capacity of 2,800cc or more or a compression ignition engine of a cylinder capacity of 2,500cc or more :		
i. With a seating capacity of 15 or more	22%	M 8.8% CI 19.2% C2 15% E Free
2. Other	17.6%	M 4.4% CI 16.2% C2 7.5% E Free
b) Other :		
1. Air-cushion vehicles	9.4%	M 2.8% CI 6.6% C2 } Free E }
2. Other	11%	M 4.4% CI 9.6% C2 7.5% E Free

Tariff Heading	Rate of Duty	
	Full	Preferential
87.02 A.—continued		
II. With other engines :		
a) Air-cushion vehicles	10.3%	M 2.8% C1 7.5% C2 } Free E }
b) Other	12.5%	M 4.4% C1 10.5% C2 7.5% E Free
B. For the transport of goods or materials :		
I. Motor lorries specially designed for the transport of highly radio-active materials (EURATOM) :		
a) With either a spark ignition engine of a cylinder capacity of 2,800cc or more or a compression ignition engine of a cylinder capacity of 2,500cc or more	8%	M } Free E }
b) Other	8%	M Free C2 7.5% E Free
II. Other :		
a) With either a spark ignition or a compression ignition engine :		
1. Motor lorries with either a spark ignition engine of a cylinder capacity of 2,800cc or more or a compression ignition engine of a cylinder capacity of 2,500cc or more :		
aa) Dumpers	15%	M 3% C1 12% C2 } Free E }
bb) Other :		
11. Agricultural vehicles of a kind mainly used for hauling or pushing another vehicle, appliance or load	16.2%	M 3% C2 7.5% E Free
22. Other	22%	M 8.8% C1 19.2% C2 15% E Free
2. Other :		
aa) Air-cushion vehicles	9.4%	M 2.8% C1 6.6% C2 } Free E }
bb) Other :		
11. Dumpers	9.6%	M 3% C1 6.6% C2 } Free E }
22. Agricultural vehicles of a kind mainly used for hauling or pushing another vehicle, appliance or load	9.6%	M 3% C2 7.5% E Free
33. Other	11%	M 4.4% C1 9.6% C2 7.5% E Free
b) With other engines :		
1. Air-cushion vehicles	8.8%	M 2.8% C1 6% C2 } Free E }
2. Other	10%	M 4.4% C1 9% C2 7.5% E Free

Tariff Heading	Rate of Duty	
	Full	Preferential
87.03 SPECIAL PURPOSE MOTOR LORRIES AND VANS (SUCH AS BREAKDOWN LORRIES, FIRE-ENGINES, FIRE-ESCAPES, ROAD SWEEPER LORRIES, SNOW-PLOUGHS, SPRAYING LORRIES, CRANE LORRIES, SEARCHLIGHT LORRIES, MOBILE WORKSHOPS AND MOBILE RADIOLOGICAL UNITS), BUT NOT INCLUDING THE MOTOR VEHICLES OF HEADING NO. 87.02 :		
A. Air-cushion vehicles	8.8%	M 2.8% CI 6% C2 } Free E }
B. Other	10%	M 4.4% CI 9% C2 7.5% E Free
87.04 CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES FALLING WITHIN HEADING NO. 87.01, 87.02 OR 87.03 :		
A. Chassis for tractors falling within subheading 87.01B, or C.; chassis for motor vehicles falling within heading No. 87.02, fitted with either a spark ignition engine of a cylinder capacity of 2,800cc or more or a compression ignition engine of a cylinder capacity of 2,500cc or more :		
I. For tractors falling within subheading 87.01 B. or C. :		
a) For track-laying tractors	16.2%	M 3% CI 13.2% C2 } Free E }
b) For other tractors :		
1. With either a spark ignition engine of a cylinder capacity of 2,800cc or more or a compression ignition engine of a cylinder capacity of 2,500cc or more	22%	M 8.8% CI 19.2% C2 15% E Free
2. Other	17.6%	M 4.4% CI 16.2% C2 7.5% E Free
II. For dumpers designed solely for use in excavating and levelling operations	16.2%	M 3% CI 13.2% C2 } Free E }
III. Other	22%	M 8.8% CI 19.2% C2 15% E Free
B. Other :		
I. For dumpers designed solely for use in excavating and levelling operations	9.6%	M 3% CI 6.6% C2 } Free E }
II. Other	11%	M 4.4% CI 9.6% C2 7.5% E Free
87.05 BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES FALLING WITHIN HEADING NO. 87.01, 87.02 OR 87.03 :		
*A. For the industrial assembly of :	12%	M 4.4% CI 10.2% C2 7.5% E Free
Agricultural walking tractors falling within subheading 87.01 A., Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with either a spark ignition engine of a cylinder capacity of less than 2,800cc or a compression ignition engine of a cylinder capacity of less than 2,500cc, Special purpose motor lorries and vans of heading No. 87.03		

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

Tariff Heading	Rate of Duty	
	Full	Preferential
87.05—continued		
B. Other	16.4%	M 4.4% C1 15% C2 7.5% E Free
87.06 PARTS AND ACCESSORIES OF THE MOTOR VEHICLES FALLING WITHIN HEADING NO. 87.01, 87.02 OR 87.03 :		
* A. For the industrial assembly of : Agricultural walking tractors falling within subheading 87.01 A., Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with either a spark ignition engine of a cylinder capacity of less than 2,800cc or a compression ignition engine of a cylinder capacity of less than 2,500cc, Special purpose motor lorries and vans of heading No. 87.03 :		
I. Of one or two wheeled tractors or of dumpers designed solely for use in excavating and levelling operations	7%	M 3% C1 4.2% C2 } Free E }
II. Other	8.6%	M 4.4% C1 7% C2 } Free E }
B. Other :		
I. Wheel centres in star form, cast in one piece, of iron or steel :		
a) Of track-laying tractors, of one or two wheeled tractors or of dumpers designed solely for use in excavating and levelling operations	7%	M 3% C1 4.2% C2 } Free E }
b) Other	8.6%	M 4.4% C1 7% C2 } Free E }
II. Other :		
a) Of track-laying tractors, of one or two wheeled tractors or of dumpers designed solely for use in excavating and levelling operations	10.2%	M 3% C1 7.2% C2 } Free E }
b) Other	12%	M 4.4% C1 10.2% C2 7.5% E Free
87.07 WORKS TRUCKS, MECHANICALLY PROPELLED, OF THE TYPES USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OR HANDLING OF GOODS (FOR EXAMPLE, PLATFORM TRUCKS, FORK-LIFT TRUCKS AND STRADDLE CARRIERS) ; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS ; PARTS OF THE FOREGOING VEHICLES :		
A. Trucks especially designed for the transport of highly radio-active materials (EURATOM)	5%	M } Free C2 } E }
B. Straddle carriers :		
I. Freight container straddle carriers designed to handle containers not less than 19ft. 9in. in length	7.5%	M 3% C1 4.5% C2 } Free E }
II. Other	13.3%	M 8.8% C1 10.5% C2 } Free E }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
87.07—continued		
C. Other trucks ; tractors :		
I. Fitted with self-actuated lifting equipment :		
a) Scissor lift vehicles of the type used in airports	7%	M 3% CI 4.2% C2 } Free E }
b) Side loaders for top lifting freight containers	13%	M 8.8% CI 10.2% C2 } Free E }
c) Other	7.8%	M 3.6% CI 4.2% C2 } Free E }
II. Other	9.5%	M 3.6% CI 5.7% C2 } Free E }
D. Parts :		
I. Of the goods of subheading B.I. above	8%	M 3% CI 4.8% C2 } Free E }
II. Of the goods of subheadings B. II. and C. I. b) above	9.2%	M 4.4% CI 8% C2 7.5% E Free
III. Other	8%	M 3.6% CI 4.8% C2 } Free E }
87.08 TANKS AND OTHER ARMoured FIGHTING VEHICLES, MOTORISED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES :		
A. Tanks and parts thereof	6.7%	M 4% CI 2.7% C2 } Free E }
B. Other armoured fighting vehicles and parts thereof	7%	M 4% CI 3% C2 } Free E }
87.09 MOTOR-CYCLES, AUTO-CYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS ; SIDE-CARS OF ALL KINDS		
	13.5%	M 7.2% E Free
87.10 CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED		
	18.2%	M 8% CI 10.2% C2 } Free E }
87.11 INVALID CARRIAGES, FITTED WITH MEANS OF MECHANICAL PROPULSION (MOTORISED OR NOT)		
	8.5%	M 3.6% CI 5.1% C2 } Free E }
87.12 PARTS AND ACCESSORIES OF ARTICLES FALLING WITHIN HEADING NO. 87.09, 87.10 OR 87.11 :		
A. Of motor-cycles	12.9%	M 7.2% CI 10.5% C2 } Free E }
B. Other :		
I. Of side-cars, auto-cycles, cycles fitted with an auxiliary motor, or motorised invalid carriages	12%	M 7.2% CI 9.6% C2 } Free E }
II. Of cycles (not motorised), or invalid carriages (not motorised)	12.8%	M 8% CI 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
87.13 BABY CARRIAGES AND INVALID CARRIAGES (OTHER THAN MOTORISED OR OTHERWISE MECHANICALLY PROPELLED) AND PARTS THEREOF	8.2%	M 4.4% CI 4.2% C2 } Free E }
87.14 OTHER VEHICLES (INCLUDING TRAILERS), NOT MECHANICALLY PROPELLED, AND PARTS THEREOF:		
A. Animal-drawn vehicles	8.6%	M 4.4% CI 4.2% C2 } Free E }
B. Trailers and semi-trailers:		
I. Specially designed for the transport of highly radio-active materials (EURATOM):		
a) Air-cushion vehicles	8%	M } Free C2 } E }
b) Other:		
1. Trailer units of flexible or articulated motor vehicles	8%	M } Free E }
2. Other	8%	M } Free C2 } E }
II. Other:		
a) Air-cushion vehicles	8%	M 2.8% CI 4.8% C2 } Free E }
b) Other:		
1. Trailer units of flexible or articulated motor vehicles	13.6%	M 8.8% CI 10.8% C2 } Free E }
2. Other	9.2%	M 4.4% CI 4.8% C2 } Free E }
C. Other vehicles:		
I. Specially designed for the transport of highly radio-active materials (EURATOM)	5%	M } Free C2 } E }
II. Other:		
a) Air-cushion vehicles	6.1%	M 2.8% CI 3.3% C2 } Free E }
b) Other	7.7%	M 4.4% CI 3.3% C2 } Free E }
D. Parts:		
I. Of trailer units of flexible or articulated motor vehicles	12.4%	M 8.8% CI 9.6% C2 } Free E }
II. Other	8%	M 4.4% CI 3.6% C2 } Free E }

Chapter 88

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

ADDITIONAL NOTE

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

Tariff Heading	Rate of Duty	
	Full	Preferential
88.01 BALLOONS AND AIRSHIPS	9%	M 3.6% CI 5.4% C2 } Free E }
88.02 FLYING MACHINES, GLIDERS AND KITES; ROTOCHUTES:		
A. Not mechanically propelled	7%	M 2.8% CI 4.2% C2 } Free E }
B. Mechanically propelled:		
I. Helicopters of an unladen weight:		
a) Not exceeding 2,000kg	15%	M 5.6% CI 9% C2 } Free E }
b) Exceeding 2,000kg	5.8%	M 2.8% CI 3% C2 } Free E }
II. Other, of an unladen weight:		
a) Not exceeding 2,000kg	10%	M 2.8% CI 7.2% C2 } Free E }
b) Exceeding 2,000kg but not exceeding 15,000kg	6.1%	M 2.8% CI 3.3% C2 } Free E }
c) Exceeding 15,000kg	5.8%	M 2.8% CI 3% C2 } Free E }
88.03 PARTS OF GOODS FALLING IN HEADING NO. 88.01 OR 88.02:		
A. Of balloons or airships	7.9%	M 2.8% CI 5.1% C2 } Free E }
B. Other	5.8%	M 2.8% CI 3% C2 } Free E }
88.04 PARACHUTES AND PARTS THEREOF AND ACCESSORIES THERETO:		
A. Of silk or man-made fibres	12.2%	M 6.8% CI 5.4% C2 } Free E }
B. Other	9%	M 3.2% CI 5.4% C2 } Free E }
88.05 CATAPULTS AND SIMILAR AIRCRAFT LAUNCH- ING GEAR; GROUND FLYING TRAINERS; PARTS OF ANY OF THE FOREGOING ARTICLES:		
A. Catapults and similar aircraft launching gear; parts thereof	8.5%	M 3.2% CI 5.1% C2 } Free E }
B. Ground flying trainers; parts thereof	6.2%	M 3.2% CI 3% C2 } Free E }

Chapter 89

SHIPS, BOATS AND FLOATING STRUCTURES

NOTE

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

ADDITIONAL NOTES

1. Subheadings 89.01B.1. and 89.02B.1. are to be taken to apply only to vessels, designed as sea-going, having a hull of an overall length (excluding any projecting parts) of not less than 12m. However, fishing boats and lifeboats, designed as sea-going, shall be considered as sea-going vessels regardless of their length.
2. Subheading 89.03A is to be taken to apply only to vessels and floating docks, designed as sea-going.

SPECIAL NOTE APPLYING TO SUBHEADINGS ONLY

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

Tariff Heading	Rate of Duty	
	Full	Preferential
89.01 SHIPS, BOATS AND OTHER VESSELS NOT FALLING WITHIN ANY OF THE FOLLOWING HEADINGS OF THIS CHAPTER :		
A. Warships :		
I. Air-cushion vehicles	2%	CI } Free C2 E }
II. Other :		
a) Of a gross tonnage of 80 tons or more	Free	Free
b) Other	2%	CI } Free C2 E }
B. Other :		
I. Sea-going vessels :		
a) Air-cushion vehicles	2%	CI } Free C2 E }
b) Other :		
1. Of a gross tonnage of 80 tons or more	Free	Free
2. Fishing vessels of the kind commonly known as Danish-type seiners with a fuel carrying capacity of not less than 500 gallons	Free	Free
3. Other	2%	CI } Free C2 E }
II. Other :		
a) Weighing 100kg or less each	5%	M 2% CI 3% C2 } Free E }
b) Other :		
1. Air-cushion vehicles	3.8%	M 2% CI 1.8% C2 } Free E }
2. Other :		
aa) Of a gross tonnage of 80 tons or more	1.8%	M } Free C2 E }
bb) Other	3.8%	M 2% CI 1.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
89.02 VESSELS SPECIALLY DESIGNED FOR TOWING (TUGS) OR PUSHING OTHER VESSELS :		
A. Tugs :		
I. Of a gross tonnage of 80 tons or more	Free	Free
II. Other	2%	CI } Free C2 } E }
B. Pusher craft :		
I. Sea-going :		
a) Of a gross tonnage of 80 tons or more	Free	Free
b) Other	2%	CI } Free C2 } E }
II. Other :		
a) Of a gross tonnage of 80 tons or more	1.8%	M } Free C2 } E }
b) Other	3.8%	M } 2% CI } 1.8% C2 } Free E }
89.03 LIGHT-VESSELS, FIRE-FLOATS, DREDGERS OF ALL KINDS, FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION ; FLOATING DOCKS :		
A. Sea-going :		
I. Air-cushion vehicles	2%	CI } Free C2 } E }
II. Other :		
a) Of a gross tonnage of 80 tons or more	Free	Free
b) Other	2%	CI } Free C2 } E }
B. Other :		
I. Air-cushion vehicles	4.4%	M } 2% CI } 2.4% C2 } Free E }
II. Other :		
a) Of a gross tonnage of 80 tons or more	2.4%	M } Free C2 } E }
b) Other	4.4%	M } 2% CI } 2.4% C2 } Free E }
*89.04 SHIPS, BOATS AND OTHER VESSELS FOR BREAKING UP	Free	Free
89.05 FLOATING STRUCTURES OTHER THAN VESSELS (FOR EXAMPLE, COFFER-DAMS, LANDING STAGES, BUOYS AND BEACONS)	7%	M } 3.2% CI } 4.2% C2 } Free E }

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

Section XVIII

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

Chapter 90

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

NOTES

1. This Chapter does not cover :
 - (a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40.14, of leather or of composition leather, falling within heading No. 42.04, or of textile material (heading No. 59.17);
 - (b) Refractory goods of heading No. 69.03; laboratory, chemical or industrial wares of heading No. 69.09;
 - (c) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.12 or Chapter 71;
 - (d) Goods falling within heading No. 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18;
 - (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
 - (f) Pumps incorporating measuring devices, of heading No. 84.10; weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84.20); lifting and handling machinery of heading No. 84.22; fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); valves and other appliances of heading No. 84.61;
 - (g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No. 85.09, and radio navigational aid or radar apparatus of heading No. 85.15;
 - (h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.11); magnetic sound-heads (heading No. 92.13);
 - (i) Articles of Chapter 97;
 - (k) Capacity measures, which are to be classified according to the material of which they are made; or
 - (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).
2. Subject to Note 1 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any heading of this Chapter are to be classified as follows :
 - (a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (other than headings Nos. 84.65 and 85.28) are to be classified in that heading;
 - (b) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.
3. Heading No. 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter; such telescopic sights and telescopes are to be classified in heading No. 90.13.
4. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.16, are to be classified in heading No. 90.16.
5. Heading No. 90.28 is to be taken to apply, and apply only, to:
 - (a) Instruments or apparatus for measuring or checking electrical quantities;
 - (b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;
 - (c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations; and
 - (d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.
6. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

ADDITIONAL NOTE

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

Tariff Heading	Rate of Duty	
	Full	Preferential
90.01 LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED ; SHEETS OR PLATES, OF POLARISING MATERIAL :		
A. Lenses, prisms, mirrors and other optical elements	18.4%	M 10% CI 8.4% C2 } Free E }
B. Sheets or plates of polarising material	15.4%	M 10% CI 5.4% C2 } Free E }
90.02 LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED:		
A. Lighthouse lenses of glass, being dioptric drum lenses of external diameter not less than 10 inches	8.4%	M } Free C2 } E }
B. Other	18.4%	M 10% CI 8.4% C2 } Free E }
90.03 FRAMES AND MOUNTINGS, AND PARTS THERE-OF, FOR SPECTACLES, PINCE-NEZ, LORGNETTES, GOGGLES AND THE LIKE	8.5%	M 4% CI 4.5% C2 } Free E }
90.04 SPECTACLES, PINCE-NEZ, LORGNETTES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER	9.5%	M 4% CI 5.7% C2 } Free E }
90.05 REFRACTING TELESCOPES (MONOCULAR AND BINOCULAR), PRISMATIC OR NOT	15.8%	M 8% CI 7.8% C2 } Free E }
90.06 ASTRONOMICAL INSTRUMENTS (FOR EXAMPLE, REFLECTING TELESCOPES, TRANSIT INSTRUMENTS AND EQUATORIAL TELESCOPES), AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY	15.2%	M 8% CI 7.2% C2 } Free E }
90.07 PHOTOGRAPHIC CAMERAS ; PHOTOGRAPHIC FLASHLIGHT APPARATUS :		
A. Photographic cameras :		
I. Tripods and other stands ; pistol grips for cameras	11.8%	M 4% CI 7.8% C2 } Free E }
II. Other	15.8%	M 8% CI 7.8% C2 } Free E }
B. Photographic flashlight apparatus	8.8%	M 4% CI 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
90.08 CINEMATOGRAPHIC CAMERAS, PROJECTORS, SOUND RECORDERS AND SOUND REPRODUCERS BUT NOT INCLUDING RE-RECORDERS OR FILM EDITING APPARATUS; ANY COMBINATION OF THESE ARTICLES:		
A. Cameras and sound recorders, combined or not:		
I. Tripods and other stands; pistol grips for cameras	10%	M 4% C1 6% C2 } Free E }
II. Other	14%	M 8% C1 6% C2 } Free E }
B. Projectors and sound reproducers, combined or not:		
I. Tripods and other stands	11%	M 4% C1 6-6% C2 } Free E }
II. Other	11%	M 5% C1 6-6% C2 } Free E }
90.09 IMAGE PROJECTORS (OTHER THAN CINEMATOGRAPHIC PROJECTORS); PHOTOGRAPHIC (EXCEPT CINEMATOGRAPHIC) ENLARGERS AND REDUCERS:		
A. Tripods and other stands for image projectors	10-5%	M 4% C1 6-3% C2 } Free E }
B. Other	14-3%	M 8% C1 6-3% C2 } Free E }
90.10 APPARATUS AND EQUIPMENT OF A KIND USED IN PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES, NOT FALLING WITHIN ANY OTHER HEADING IN THIS CHAPTER; PHOTOCOPYING APPARATUS (WHETHER INCORPORATING AN OPTICAL SYSTEM OR OF THE CONTACT TYPE) AND THERMOCOPYING APPARATUS; SCREENS FOR PROJECTORS:		
A. Photo-copying apparatus incorporating an optical system	10-8%	M 3% C1 7-8% C2 } Free E }
B. Thermo-copying apparatus	6-6%	M 3% C1 3-6% C2 } Free E }
C. Other:		
I. Cinematograph editing machines incorporating means of projection	12-2%	M 8% C1 4-2% C2 } Free E }
II. Other:		
a) Cinematograph enlargers and reducers (optical printers); re-recorders; other optical projection apparatus; film viewing magnifiers	12-2%	M 8% C1 4-2% C2 } Free E }
b) Other	7%	M 3% C1 4-2% C2 } Free E }
90.11 MICROSCOPES AND DIFFRACTION APPARATUS, ELECTRON AND PROTON	12-2%	M 6-8% C1 5-4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
90.12 COMPOUND OPTICAL MICROSCOPES, WHETHER OR NOT PROVIDED WITH MEANS FOR PHOTOGRAPHING OR PROJECTING THE IMAGE :		
A. Micro-manipulators	13.1%	M 6.8% CI 6.3% C2 } Free E }
B. Other	16.3%	M 10% CI 6.3% C2 } Free E }
90.13 OPTICAL APPLIANCES AND INSTRUMENTS (BUT NOT INCLUDING LIGHTING APPLIANCES OTHER THAN SEARCHLIGHTS OR SPOTLIGHTS), NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER	14.6%	M 8% CI 6.6% C2 } Free E }
90.14 SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, NAVIGATIONAL, METEOROLOGICAL, HYDROLOGICAL AND GEOPHYSICAL INSTRUMENTS; COMPASSES; RANGEFINDERS :		
A. Compasses :		
I. Instruments incorporating optical elements but not including instruments in which the optical element is for viewing a scale or for some other subsidiary function	16.3%	M 10% CI 6.3% C2 } Free E }
II. Other	13.1%	M 6.8% CI 6.3% C2 } Free E }
B. Other :		
I. Instruments incorporating optical elements but not including instruments in which the optical element is for viewing a scale or for some other subsidiary function	15.1%	M 10% CI 5.1% C2 } Free E }
II. Other	10.1%	M 5% CI 5.1% C2 } Free E }
90.15 BALANCES OF A SENSITIVITY OF FIVE CENTIGRAMMES OR BETTER, WITH OR WITHOUT THEIR WEIGHTS	12.2%	M 6.8% CI 5.4% C2 } Free E }
90.16 DRAWING, MARKING-OUT AND MATHEMATICAL CALCULATING INSTRUMENTS, DRAFTING MACHINES, PANTOGRAPHS, SLIDE RULES, DISC CALCULATORS AND THE LIKE; MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER (FOR EXAMPLE, MICROMETERS, CALLIPERS, GAUGES, MEASURING RODS, BALANCING MACHINES); PROFILE PROJECTORS :		
A. Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like :		
I. Instruments, appliances and machines incorporating optical elements but not including instruments, appliances or machines in which the optical element is for viewing a scale or for some other subsidiary function	14.8%	M 10% CI 4.8% C2 } Free E }
II. Other :		
a) Calculating cylinders, dials and rules; isographs; half sets; compasses (including beam compasses); dividers (including proportional dividers); bows; spring bows; ruling pens; pantographs and eidographs; slide rules	11.6%	M 6.8% CI 4.8% C2 } Free E }
b) Other	9.8%	M 5% CI 4.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
90.16—continued		
B. Measuring or checking instruments, appliances and machines ; profile projectors ;		
I. Instruments, appliances and machines incorporating optical elements but not including instruments, appliances or machines in which the optical element is for viewing a scale or for some other subsidiary function :		
a) Profile projectors	13.4%	M 8% CI 5.4% C2 } Free E }
b) Other	15.4%	M 10% CI 5.4% C2 } Free E }
II. Other	10.4%	M 5% CI 5.4% C2 } Free E }
90.17 MEDICAL, DENTAL, SURGICAL AND VETERINARY INSTRUMENTS AND APPLIANCES (INCLUDING ELECTRO-MEDICAL APPARATUS AND OPHTHALMIC INSTRUMENTS) :		
A. Instruments and appliances incorporating optical elements but not including instruments or appliances in which the optical element is for viewing a scale or for some other subsidiary function :		
I. Mirrors, mouth, not optically worked	8%	M 3.2% CI 4.8% C2 } Free E }
II. Other	12.8%	M 8% CI 4.8% C2 } Free E }
B. Other	8.8%	M 4% CI 4.8% C2 } Free E }
90.18 MECHANO-THERAPY APPLIANCES ; MASSAGE APPARATUS ; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS ; ARTIFICIAL RESPIRATION, OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY OR SIMILAR APPARATUS ; BREATHING APPLIANCES (INCLUDING GAS MASKS AND SIMILAR RESPIRATORS)		
	6.9%	M 3% CI 3.9% C2 } Free E }
90.19 ORTHOPAEDIC APPLIANCES, SURGICAL BELTS, TRUSSES AND THE LIKE ; SPLINTS AND OTHER FRACTURE APPLIANCES ; ARTIFICIAL LIMBS, EYES, TEETH AND OTHER ARTIFICIAL PARTS OF THE BODY ; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY :		
A. Artificial limbs, eyes, teeth and other artificial parts of the body :		
I. Artificial teeth and dental fittings	7%	M 3.2% CI 4.2% C2 } Free E }
II. Artificial eyes	3.3%	M } Free C2 } E }
III. Other	9.2%	M 3.2% CI 6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
90.19—continued		
B. Hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability :		
I. Hearing aids	6.2%	M 3.2% CI 3% C2 } Free E }
II. Other	8%	M 3.2% CI 4.8% C2 } Free E }
C. Other	9%	M 3.2% CI 5.4% C2 } Free E }
90.20 APPARATUS BASED ON THE USE OF X-RAYS OR OF THE RADIATIONS FROM RADIO-ACTIVE SUBSTANCES (INCLUDING RADIOGRAPHY AND RADIOTHERAPY APPARATUS); X-RAY GENERATORS; X-RAY TUBES; X-RAY SCREENS; X-RAY HIGH TENSION GENERATORS; X-RAY CONTROL PANELS AND DESKS; X-RAY EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE	8.9%	M 5% CI 3.9% C2 } Free E }
90.21 INSTRUMENTS, APPARATUS OR MODELS, DESIGNED SOLELY FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITION), UNSUITABLE FOR OTHER USES	6.2%	M 3.2% CI 3% C2 } Free E }
90.22 MACHINES AND APPLIANCES FOR TESTING MECHANICALLY THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY AND THE LIKE PROPERTIES OF INDUSTRIAL MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER OR PLASTICS)	7.6%	M 4% CI 3.6% C2 } Free E }
90.23 HYDROMETERS AND SIMILAR INSTRUMENTS; THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS, PSYCHROMETERS, RECORDING OR NOT; ANY COMBINATION OF THESE INSTRUMENTS :		
A. Mercury or other liquid-filled thermometers, for direct reading	12%	M 5% CI 7.2% C2 } Free E }
B. Hygrometers and psychrometers	11%	M 5% CI 6.6% C2 } Free E }
C. Hydrometers and similar instruments, with or without thermometers; optical pyrometers :		
I. Pyrometers, optical	16.3%	M 10% CI 6.3% C2 } Free E }
II. Other	11.3%	M 5% CI 6.3% C2 } Free E }
D. Other	9.2%	M 5% CI 4.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
90.24 INSTRUMENTS AND APPARATUS FOR MEASURING, CHECKING OR AUTOMATICALLY CONTROLLING THE FLOW, DEPTH, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES, OR FOR AUTOMATICALLY CONTROLLING TEMPERATURE, (FOR EXAMPLE, PRESSURE GAUGES, THERMOSTATS, LEVEL GAUGES, FLOW METERS, HEAT METERS, AUTOMATIC OVEN-DRAUGHT REGULATORS), NOT BEING ARTICLES FALLING WITHIN HEADING No. 90.14 :		
A. Pressure gauges (manometers)	8.6%	M 3.2% CI 5.4% C2 } Free E
B. Thermostats	9%	M 3.2% CI 5.4% C2 } Free E
C. Other	8.6%	M 3.2% CI 5.4% C2 } Free E
90.25 INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (SUCH AS POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE (SUCH AS VISCOMETERS, POROSIMETERS, EXPANSION METERS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, LIGHT OR SOUND (SUCH AS PHOTOMETERS (INCLUDING EXPOSURE METERS), CALORIMETERS); MICROTOMES :		
A. Instruments and apparatus incorporating optical elements but not including instruments or apparatus in which the optical element is for viewing a scale or for some other subsidiary function	14%	M 8% CI 6% C2 } Free E
B. Environmental test chambers	9%	M 3% CI 6% C2 } Free E
C. Other instruments and apparatus	12.8%	M 6.8% CI 6% C2 } Free E
90.26 GAS, LIQUID AND ELECTRICITY SUPPLY OR PRODUCTION METERS; CALIBRATING METERS THEREFOR	9%	M 3.2% CI 5.4% C2 } Free E
90.27 REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE, SPEED INDICATORS (INCLUDING MAGNETIC SPEED INDICATORS) AND TACHOMETERS (OTHER THAN ARTICLES FALLING WITHIN HEADING No. 90.14); STROBOSCOPES :		
A. Revolution counters, production counters, taximeters and other counters :		
I. Mileometers suitable for use on motor vehicles	8.7%	M 4.8% CI 7.1% C2 } Free E
II. Other	7.9%	M 4% CI 3.9% C2 } Free E

Tariff Heading	Rate of Duty	
	Full	Preferential
90.27—continued		
B. Speed indicators and tachometers :		
I. Revolution indicators and speed indicators, suitable for use on motor vehicles	10.2%	M 4.8% CI 9% C2 8% E Free
II. Other	9%	M 4% CI 5.4% C2 } Free E }
C. Stroboscopes	15.1%	M 10% CI 5.1% C2 } Free E }
90.28 ELECTRICAL MEASURING, CHECKING, ANALYSING OR AUTOMATICALLY CONTROLLING INSTRUMENTS AND APPARATUS :		
A. Electronic instruments and apparatus :		
I. Instruments and apparatus incorporating optical elements but not including instruments or apparatus in which the optical element is for viewing a scale or for some other subsidiary function	15.8%	M 8% CI 7.8% C2 } Free E }
II. Other :		
a) Oscilloscopes and associated instruments	7.8%	M } Free C2 } E }
b) Other	13%	M 5% CI 7.8% C2 } Free E }
B. Other :		
I. Instruments and apparatus incorporating optical elements but not including instruments or apparatus in which the optical element is for viewing a scale or for some other subsidiary function	11.9%	M 8% CI 3.9% C2 } Free E }
II. Other	8.9%	M 5% CI 3.9% C2 } Free E }
90.29 PARTS OR ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH ONE OR MORE OF THE ARTICLES FALLING WITHIN HEADING No. 90.23, 90.24, 90.26, 90.27 or 90.28 :		
A. Parts or accessories suitable for use solely or principally with the electronic instruments or apparatus falling within subheading 90.28A :		
I. For the goods of subheading 90.28 A. II. a)	7.8%	M } Free C2 } E }
II. For the goods of subheading 90.28 A. II. b)	13%	M 5% CI 7.8% C2 } Free E }
III. For the goods of subheading 90.28 A. I.	15.8%	M 8% CI 7.8% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
90.29—continued		
B. Other :		
I. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm :		
a) For the goods of headings Nos. 90.24 and 90.26	7.1%	M 3.2% CI 3.9% C2 } Free E }
b) For the goods of subheadings 90.27 A. II. and B. II.	7.9%	M 4% CI 3.9% C2 } Free E }
c) For the goods of subheadings 90.27 A. I. and B. I.	8.7%	M 4.8% CI 3.9% C2 } Free E }
d) For the goods of subheadings 90.23 A., B., C. II., D. and 90.28 B. II.	8.9%	M 5% CI 3.9% C2 } Free E }
e) For the goods of subheading 90.28 B. I.	11.9%	M 8% CI 3.9% C2 } Free E }
f) For the goods of subheadings 90.23 C. I. and 90.27 C.	13.9%	M 10% CI 3.9% C2 } Free E }
II. Other :		
a) For the goods of headings Nos. 90.24 and 90.26	7.5%	M 3.2% CI 4.5% C2 } Free E }
b) For the goods of subheadings 90.27 A. II. and B. II.	8.5%	M 4% CI 4.5% C2 } Free E }
c) For the goods of subheadings 90.27 A. I. and B. I.	9.3%	M 4.8% CI 4.5% C2 } Free E }
d) For the goods of subheadings 90.23 A., B., C. II., D. and 90.28 B. II.	9.5%	M 5% CI 4.5% C2 } Free E }
e) For the goods of subheading 90.28 B. I.	12.5%	M 8% CI 4.5% C2 } Free E }
f) For the goods of subheadings 90.23 C. I. and 90.27 C.	14.5%	M 10% CI 4.5% C2 } Free E }

CLOCKS AND WATCHES AND PARTS THEREOF

NOTES

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

The Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock and watch springs are to be classified as clock or watch parts (heading No. 91.11).

Tariff Heading	Rate of Duty	
	Full	Preferential
91.01 POCKET-WATCHES, WRIST-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES	whichever is the greater of 4.5% or 0.21UA* each with a maximum of 0.63UA* each	M } C2 } Free E }
91.02 CLOCKS WITH WATCH MOVEMENTS (EXCLUDING CLOCKS OF HEADING No. 91.03) :		
A. Electric or electronic :		
I. With balance-wheel and hairspring	6.3%	M } C2 } Free E }
II. Other	6%	M } C2 } Free E }
B. Other	5.4%	M } C2 } Free E }
91.03 INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE, FOR VEHICLES, AIRCRAFT OR VESSELS	5.4%	M } C2 } Free E }
91.04 OTHER CLOCKS :		
A. Electric or electronic	6%	M } C2 } Free E }
B. Other	5.4%	M } C2 } Free E }
91.05 TIME OF DAY RECORDING APPARATUS ; APPARATUS WITH CLOCK OR WATCH MOVEMENT (INCLUDING SECONDARY MOVEMENT) OR WITH SYNCHRONOUS MOTOR, FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME	6.3%	M } C2 } Free E }
91.06 TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT (INCLUDING SECONDARY MOVEMENT) OR WITH SYNCHRONOUS MOTOR	6%	M } C2 } Free E }
91.07 WATCH MOVEMENTS (INCLUDING STOP-WATCH MOVEMENTS), ASSEMBLED :		
A. With balance-wheel and hairspring	whichever is the greater of 6% or 0.16UA* each	M } C2 } Free E }
B. Other	6%	M } C2 } Free E }

* See page iii.

Tariff Heading	Rate of Duty	
	Full	Preferential
91.08 CLOCK MOVEMENTS, ASSEMBLED	6%	M } Free C2 E }
91.09 WATCH CASES AND PARTS OF WATCH CASES	3-9%	M } Free C2 E }
91.10 CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF	4-5%	M } Free C2 E }
91.11 OTHER CLOCK AND WATCH PARTS :		
A. Watchmakers' jewels (precious and semi-precious stones, natural, synthetic, reconstructed or imitation), neither mounted nor set	3-3%	M } Free C2 E }
B. Springs, including hairsprings	5-1%	M } Free C2 E }
C. Watch movements, unassembled :		
I. With balance-wheel and hairspring	6% or 0.16UA* each, whichever is the greater	M } Free C2 E }
II. Other	6%	M } Free C2 E }
D. Clock movements, unassembled	6%	M } Free C2 E }
E. Rough watch movements	4-5%	M } Free C2 E }
F. Other	4-5%	M } Free C2 E }

* See page iii.

Chapter 92

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

NOTES

I. This Chapter does not cover :

- (a) Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37) ;
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (c) Microphones, amplifiers, loudspeakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter ; sound recorders or reproducers combined with a radio or television receiver (heading No. 85.15) ;
- (d) Brushes (for cleaning musical instruments) falling within heading No. 96.02 ;
- (e) Toy instruments (heading No. 97.03) ;

(f) Collectors' pieces or antiques (heading No. 99.05 or 99.06) ; or

(g) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).

2. Bows and sticks and similar devices used in playing the musical instruments of headings Nos. 92.02 and 92.06 imported with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments. Perforated music rolls (heading No. 92.10) and gramophone records and the like (heading No. 92.12) imported with an instrument are to be treated as separate articles and not as forming a part of such instrument.

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

Tariff Heading	Rate of Duty	
	Full	Preferential
92.01 PIANOS (INCLUDING AUTOMATIC PIANOS, WHETHER OR NOT WITH KEYBOARDS) ; HARP-SICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS ; HARPS BUT NOT INCLUDING AEOLIAN HARPS :		
A. Pianos (including automatic pianos, whether or not with keyboards) :		
I. Upright pianos	12.2%	M 6.8% CI 5.4% C2 } Free E }
II. Other	12.8%	M 6.8% CI 6% C2 } Free E }
B. Other :		
I. Harps	4.2%	M } Free C2 } E }
II. Other	11%	M 6.8% CI 4.2% C2 } Free E }
92.02 OTHER STRING MUSICAL INSTRUMENTS	11.3%	M 5% CI 6.3% C2 } Free E }
92.03 PIPE AND REED ORGANS, INCLUDING HARMONIUMS AND THE LIKE	9.8%	M 5% CI 4.8% C2 } Free E }
92.04 ACCORDIONS, CONCERTINAS AND SIMILAR MUSICAL INSTRUMENTS ; MOUTH ORGANS :		
A. Piano accordions	7.5%	M 3.2% CI 4.5% C2 } Free E }
B. Other	8.5%	M 4% CI 4.5% C2 } Free E }
92.05 OTHER WIND MUSICAL INSTRUMENTS	9.2%	M 5% CI 4.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
92.06 PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS)	13.1%	M 6.8% CI 6.3% C2 } Free E }
92.07 ELECTRO-MAGNETIC, ELECTROSTATIC, ELECTRONIC AND SIMILAR MUSICAL INSTRUMENTS (FOR EXAMPLE, PIANOS, ORGANS, ACCORDIONS)	10.7%	M 5% CI 5.7% C2 } Free E }
92.08 MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER (FOR EXAMPLE, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MUSICAL BOXES, MUSICAL SAWS); MECHANICAL SINGING BIRDS; DECOY CALLS AND EFFECTS OF ALL KINDS; MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS (FOR EXAMPLE, WHISTLES AND BOAT-SWAINS' PIPES):		
A. Musical boxes	9.6%	M 6% CI 3.6% C2 } Free E }
B. Other:		
I. Musical instruments	11%	M 6.8% CI 4.2% C2 } Free E }
II. Mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments.	8.2%	M 4% CI 4.2% C2 } Free E }
92.09 MUSICAL INSTRUMENT STRINGS:		
A. For keyboard instruments	11%	M 6.8% CI 4.2% C2 } Free E }
B. Other	9.2%	M 5% CI 4.2% C2 } Free E }
92.10 PARTS AND ACCESSORIES OF MUSICAL INSTRUMENTS (OTHER THAN STRINGS), INCLUDING PERFORATED MUSIC ROLLS AND MECHANISMS FOR MUSICAL BOXES; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS:		
A. Mechanisms for musical boxes	7.4%	M 5% CI 2.4% C2 } Free E }
B. Other:		
I. Parts and accessories of musical instruments (including pitch pipes and tuning forks of a kind designed for musical purposes):		
a) Parts of organs (other than reeds) but not including parts of mouth organs	7.4%	M 2% CI 5.4% C2 } Free E }
b) Reeds, and reed plates incorporating reeds, not comprised in subheading a) above	9%	M 4% CI 5.4% C2 } Free E }
c) Drum head skins	8.4%	M 3% CI 5.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
92.10 B. 1.—continued		
d) Other parts and accessories :		
1. Specialised for use with concertinas, accordions, wind or string instruments	10.4%	M 5% C1 5.4% C2 } Free E }
2. Other	12.2%	M 6.8% C1 5.4% C2 } Free E }
II. Metronomes ; tuning forks and pitch pipes not comprised in subheading I, above	9%	M 4% C1 5.4% C2 } Free E }
92.11 GRAMOPHONES, DICTATING MACHINES AND OTHER SOUND RECORDERS AND REPRODUCERS, INCLUDING RECORD-PLAYERS AND TAPE DECKS, WITH OR WITHOUT SOUND-HEADS ; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC :		
A. Sound recorders and reproducers :		
I. Sound recorders :		
a) Tape duplicating apparatus	4.5%	M } Free C2 } E }
b) Other	8.5%	M 4% C1 4.5% C2 } Free E }
II. Sound reproducers	9.5%	M 4% C1 5.7% C2 } Free E }
III. Combined sound recorders and reproducers	9.1%	M 4% C1 5.1% C2 } Free E }
B. Television image and sound recorders and reproducers, magnetic	4.8%	M } Free C2 } E }
92.12 GRAMOPHONE RECORDS AND OTHER SOUND OR SIMILAR RECORDINGS ; MATRICES FOR THE PRODUCTION OF RECORDS, PREPARED RECORD BLANKS, FILM FOR MECHANICAL SOUND RECORDING, PREPARED TAPES, WIRES, STRIPS AND LIKE ARTICLES OF A KIND COMMONLY USED FOR SOUND OR SIMILAR RECORDING :		
A. Prepared for recording, but not recorded	4.2%	M } Free C2 } E }
B. Recorded :		
I. Wax recordings, discs, matrices and other intermediate forms :		
a) For the production of records :		
1. Matrices, impressed	2.7%	M } Free C2 } E }
2. Other :		
aa) Sound recordings for reproducing music	7.7%	M 5% C1 2.7% C2 } Free E }
bb) Other	2.7%	M } Free C2 } E }

Tariff Heading	Rate of Duty	
	Full	Preferential
92.12 B. 1.—continued		
b) Other :		
1. Sound recordings for reproducing music	10.1%	M 5% CI 5.1% C2 } Free E }
2. Other	5.1%	M } Free CI } C2 } E }
II. Other :		
a) Records :		
1. For teaching languages	2.1%	M } Free CI } C2 } E }
2. Other :		
aa) Gramophone records for reproducing music	7%	M 3% CI 4.2% C2 } Free E }
bb) Other	4.2%	M } Free CI } C2 } E }
b) Other recording media (tapes, wires, strips and like articles) :		
1. Magnetically recorded for the scoring of cinematograph film :		
aa) Sound recordings for reproducing music	5% + 0.70UA* per 100m	M 5% CI 0.70UA* C2 } per 100m E } Free
bb) Other	0.70UA* per 100m	M } Free CI } C2 } E }
2. Other :		
aa) Sound recordings for reproducing music	9.5%	M 5% CI 4.5% C2 } Free E }
bb) Other	4.5%	M } Free CI } C2 } E }
92.13 OTHER PARTS AND ACCESSORIES OF APPARATUS FALLING WITHIN HEADING No. 92.11 :		
A. Sound-heads and parts thereof :		
1. Of television image and sound recorders and reproducers, magnetic ; of tape duplicating apparatus	6.3%	M } Free CI } C2 } E }
II. Other	10.5%	M 4% CI 6.3% C2 } Free E }
B. Needles ; diamonds, sapphires and other precious or semi-precious stones (natural, synthetic or reconstructed), whether or not mounted	7%	M 4% CI 3% C2 } Free E }
C. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25mm :		
1. Of television image and sound recorders and reproducers, magnetic	4.2%	M } Free CI } C2 } E }
II. Other	8.2%	M 4% CI 4.2% C2 } Free E }

* See page iii.
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Tariff Heading	Rate of Duty	
	Full	Preferential
92.13—continued		
D. Other :		
I. Record shaving machines adapted for use in connection with dictating machines	9%	M 4% C1 5-4% C2 } Free E }
II. Other parts and accessories :		
a) Of television image and sound recorders and reproducers, magnetic ; of tape duplicating apparatus	5-4%	M } Free C2 } E }
b) Other	9%	M 4% C1 5-4% C2 } Free E }

Section XIX

ARMS AND AMMUNITION ; PARTS THEREOF

Chapter 93

ARMS AND AMMUNITION ; PARTS THEREOF

NOTES

- I. This Chapter does not cover :
- (a) Goods falling within Chapter 36 (for example, percussion caps, detonators, signalling flares) ;
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
 - (c) Armoured fighting vehicles (heading No. 87.08) ;
 - (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90) ;
 - (e) Bows, arrows, fencing foils or toys falling within Chapter 97 ; or
 - (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06).
2. In heading No. 93.07, the reference to "parts thereof" is to be taken not to include radio or radar apparatus of heading No. 85.15.
3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading	Rate of Duty	
	Full	Preferential
93.01 SIDE-ARMS (FOR EXAMPLE, SWORDS, CUTLASSES AND BAYONETS) AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	7.4%	M 5% CI 2.4% C2 } Free E }
93.02 REVOLVERS AND PISTOLS, BEING FIREARMS :		
A. 9mm calibre and higher	8.5%	M 4% CI 4.5% C2 } Free E }
B. Other	11.5%	M 4% CI 6.9% C2 } Free E }
93.03 ARTILLERY WEAPONS, MACHINE-GUNS, SUB-MACHINE-GUNS AND OTHER MILITARY FIRE-ARMS AND PROJECTORS (OTHER THAN REVOLVERS AND PISTOLS)	4%	CI } Free C2 } E }
93.04 OTHER FIREARMS, INCLUDING VERY LIGHT PISTOLS, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION ONLY, LINE-THROWING GUNS AND THE LIKE :		
A. Sporting and target shooting guns, rifles and carbines	10.5%	M 4% CI 6.3% C2 } Free E }
B. Other	8.8%	M 4% CI 4.8% C2 } Free E }
93.05 ARMS OF OTHER DESCRIPTIONS, INCLUDING AIR, SPRING AND SIMILAR PISTOLS, RIFLES AND GUNS :		
A. Air, spring and similar pistols, rifles and guns	13.7%	M 8% CI 5.7% C2 } Free E }
B. Other	9.5%	M 4% CI 5.7% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
93.06 PARTS OF ARMS, INCLUDING GUN BARREL BLANKS, BUT NOT INCLUDING PARTS OF SIDE-ARMS :		
A. Of arms of heading No. 93.03 :		
I. Wooden stock blocks, roughly sawn or planed or polished but not further manufactured	Free	Free
II. Other parts	4%	CI } Free C2 } E }
B. Of other arms :		
I. Roughly sawn gun stock blocks	3%	M } Free C2 } E }
II. Other parts :		
a) Of arms of heading No. 93.02 :		
1. Wooden stock blocks, planed or polished but not further manufactured	4.5%	M } Free C2 } E }
2. Other	8.5%	M } 4% CI } 4.5% C2 } Free E }
b) Other :		
1. Wooden stock blocks, planed or polished but not further manufactured	4.2%	M } Free C2 } E }
2. Other	8.2%	M } 4% CI } 4.2% C2 } Free E }
93.07 BOMBS, GRENADES, TORPEDOES, MINES, GUIDED WEAPONS AND MISSILES AND SIMILAR MUNITIONS OF WAR, AND PARTS THEREOF; AMMUNITION AND PARTS THEREOF, INCLUDING CARTRIDGE WADS; LEAD SHOT PREPARED FOR AMMUNITION :		
A. For revolvers and pistols falling within heading No. 93.02 and for sub-machine-guns falling within heading No. 93.03	7.9%	M } 4% CI } 3.9% C2 } Free E }
B. Other :		
I. For military purposes :		
a) For weapons falling within heading No. 93.03	5.8%	M } 4% CI } 1.8% C2 } Free E }
b) Other	8.2%	M } 4% CI } 4.2% C2 } Free E }
II. Other :		
a) Sporting and target shooting cartridges	9.5%	M } 4% CI } 5.7% C2 } Free E }
b) Other	9.1%	M } 4% CI } 5.1% C2 } Free E }

Section XX
MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
94.01 CHAIRS AND OTHER SEATS (OTHER THAN THOSE FALLING WITHIN HEADING No. 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF :		
A. Specially designed for aircraft	7.6%	M 4% CI 3.6% C2 } Free E }
B. Other	9.1%	M 4% CI 5.1% C2 } Free E }
94.02 MEDICAL, DENTAL, SURGICAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS) ; DENTISTS' AND SIMILAR CHAIRS WITH MECHANICAL ELEVATING, ROTATING OR RECLINING MOVEMENTS ; PARTS OF THE FOREGOING ARTICLES	8.2%	M 4% CI 4.2% C2 } Free E }
94.03 OTHER FURNITURE AND PARTS THEREOF	9.1%	M 4% CI 5.1% C2 } Free E }
94.04 MATTRESS SUPPORTS ; ARTICLES OF BEDDING OR SIMILAR FURNISHING FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF EXPANDED, FOAM OR SPONGE RUBBER OR EXPANDED, FOAM OR SPONGE ARTIFICIAL PLASTIC MATERIAL, WHETHER OR NOT COVERED (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) :		
A. Articles of bedding or similar furnishing of expanded, foam or sponge artificial plastic material, whether or not covered	14.6%	M 8% CI 6.6% C2 } Free E }
B. Other	12.8%	M 8% CI 4.8% C2 } Free E }

ARTICLES AND MANUFACTURES OF CARVING OR MOULDING MATERIAL

NOTE

This Chapter does not cover :

- (a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks) ;
- (b) Fans or hand screens, non-mechanical (heading No. 67.05) ;
- (c) Articles falling within Chapter 71 (for example, imitation jewellery) ;
- (d) Cutlery or other articles falling within Chapter 82 with handles or other parts of carving or moulding materials ; the headings of the present Chapter apply, however, to separately imported handles or other parts of such articles ;
- (e) Articles falling within Chapter 90 (for example, spectacle frames) ;

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

Tariff Heading	Rate of Duty	
	Full	Preferential
95.01 WORKED TORTOISE-SHELL AND ARTICLES OF TORTOISE-SHELL :		
A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked	8.1%	M 6% CI 2.1% C2 } Free E }
B. Other	10.8%	M 6% CI 4.8% C2 } Free E }
95.02 WORKED MOTHER OF PEARL AND ARTICLES OF MOTHER OF PEARL :		
A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked (including Jerusalem pearls) :		
I. Mother of pearl discs, cut from simply prepared shell	2.7%	M } Free C2 } E }
II. Other	8.7%	M 6% CI 2.7% C2 } Free E }
B. Other	12.3%	M 6% CI 6.3% C2 } Free E }
95.03 WORKED IVORY AND ARTICLES OF IVORY :		
A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked	8.1%	M 6% CI 2.1% C2 } Free E }
B. Other	11.1%	M 6% CI 5.1% C2 } Free E }
95.04 WORKED BONE (EXCLUDING WHALEBONE) AND ARTICLES OF BONE (EXCLUDING WHALEBONE) :		
A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked	5.6%	M 3.2% CI 2.4% C2 } Free E }
B. Other :		
I. Unstrung beads	3.6%	M } Free C2 } E }
II. Other	6.8%	M 3.2% CI 3.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
95.05 WORKED HORN, CORAL (NATURAL OR AGGLOMERATED) AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF HORN, CORAL (NATURAL OR AGGLOMERATED) OR OF OTHER ANIMAL CARVING MATERIAL :		
A. Coral (natural or agglomerated), worked :		
I. Combined with other material	10.5%	M 6% CI 4.5% C2 } Free E }
II. Other :		
a) Unmounted cameos made of natural coral and of a size and shape suitable for use in articles of jewellery or imitation jewellery	1.8%	M } Free C2 } E }
b) Other	7.8%	M 6% CI 1.8% C2 } Free E }
B. Worked quills	6.2%	M 3.2% CI 3% C2 } Free E }
C. Other animal carving material, worked :		
I. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked	5.6%	M 3.2% CI 2.4% C2 } Free E }
II. Other :		
a) Unmounted cameos made of shell and of a size and shape suitable for use in articles of jewellery or imitation jewellery	4.8%	M } Free C2 } E }
b) Unstrung beads made of shells	4.8%	M } Free C2 } E }
c) Other	8%	M 3.2% CI 4.8% C2 } Free E }
95.06 WORKED VEGETABLE CARVING MATERIAL (FOR EXAMPLE, COROZO) AND ARTICLES OF VEGETABLE CARVING MATERIAL :		
A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked	4.7%	M 3.2% CI 1.5% C2 } Free E }
B. Other :		
I. Unstrung beads made of seeds	3.6%	M } Free C2 } E }
II. Other	6.8%	M 3.2% CI 3.6% C2 } Free E }
95.07 WORKED JET (AND MINERAL SUBSTITUTES FOR JET), AMBER, MEERSCHAUM, AGGLOMERATED AMBER AND AGGLOMERATED MEERSCHAUM, AND ARTICLES OF THOSE SUBSTANCES :		
A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked	7.2%	M 6% CI 1.2% C2 } Free E }
B. Other :		
I. Unmounted cameos made of amber and of a size and shape suitable for use in articles of jewellery or imitation jewellery	3%	M } Free C2 } E }
II. Other	9%	M 6% CI 3% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
95.08 MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS (FOR EXAMPLE, COPAL OR ROSIN) OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN (EXCEPT GELATIN FALLING WITHIN HEADING No. 35.03) AND ARTICLES OF UNHARDENED GELATIN:		
A. Artificial honeycombs of wax	7%	M 4% CI 3% C2 } Free E }
B. Other	8.2%	M 4% CI 4.2% C2 } Free E }

Chapter 96

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
96.01 BROOMS AND BRUSHES, CONSISTING OF TWIGS OR OTHER VEGETABLE MATERIALS MERELY BOUND TOGETHER AND NOT MOUNTED IN A HEAD (FOR EXAMPLE, BESOMS AND WHISKS), WITH OR WITHOUT HANDLES	9%	M 4% CI 5.4% C2 } Free E }
96.02 OTHER BROOMS AND BRUSHES (INCLUDING BRUSHES OF A KIND USED AS PARTS OF MACHINES); PAINT ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES) AND MOPS:		
A. Tooth brushes :		
I. With filling of man-made fibres (including monofil of heading No. 51.01 or 51.02)	14%	M 8% CI 6% C2 } Free E }
II. Other	6%, + whichever is the greater of 8% or £0.1200 per gross	M 8% or £0.1200 per gross, whichever is the greater CI 6% C2 } Free E }
B. Brushes of a kind used as parts of machines	11%	M 6.8% CI 4.2% C2 } Free E }
C. Other :		
I. Paint rollers, squeegees and mops	13%	M 4% CI 9% C2 } Free E }
II. Brooms, household and toilet brushes :		
a) With filling of man-made fibres (including monofil of heading No. 51.01 or 51.02)	17%	M 8% CI 9% C2 } Free E }
b) With filling of iron or steel wire	17%	M 8% CI 9% C2 } Free E }
c) Other	9%, + whichever is the greater of 8% or £0.1200 per gross	M 8% or £0.1200 per gross, whichever is the greater CI 9% C2 } Free E }
III. Other	15%	M 6.8% CI 9% C2 } Free E }
96.03 PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING	9%	M 4% CI 5.4% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
96.04 FEATHER DUSTERS	9.5%	M 4% CI 5.7% C2 } Free E }
96.05 POWDER-PUFFS AND PADS FOR APPLYING COSMETICS OR TOILET PREPARATIONS, OF ANY MATERIAL	10%	M 4% CI 6% C2 } Free E }
96.06 HAND SIEVES AND HAND RIDDLES, OF ANY MATERIAL	9.8%	M 5% CI 4.8% C2 } Free E }

Chapter 97

TOYS, GAMES AND SPORTS REQUISITES ; PARTS THEREOF

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
97.01 WHEELED TOYS DESIGNED TO BE RIDDEN BY CHILDREN (FOR EXAMPLE, TOY BICYCLES AND TRICYCLES AND PEDAL MOTOR CARS) ; DOLLS' PRAMS AND DOLLS' PUSH CHAIRS	11.3%	M 5% C1 6.3% C2 } E Free
97.02 DOLLS :		
A. Dolls (dressed or undressed)	14.6%	M 5% C1 9.6% C2 } E Free
B. Parts and accessories	12%	M 5% C1 7.2% C2 } E Free
97.03 OTHER TOYS ; WORKING MODELS OF A KIND USED FOR RECREATIONAL PURPOSES :		
A. Of wood	16.4%	M 5% C1 11.4% C2 } E Free
B. Other	14.6%	M 5% C1 9.6% C2 } E Free
97.04 EQUIPMENT FOR PARLOUR, TABLE AND FUN-FAIR GAMES FOR ADULTS OR CHILDREN (INCLUDING BILLIARD TABLES AND PINTABLES AND TABLE-TENNIS REQUISITES) :		
A. Playing cards, including toy playing cards	5.4%	M } C2 } Free E }
B. Other :		
I. Coin or disc operated machines	9.1%	M 4% C1 5.1% C2 } E Free
II. Other	10.1%	M 5% C1 5.1% C2 } E Free

Tariff Heading	Rate of Duty	
	Full	Preferential
97.05 CARNIVAL ARTICLES ; ENTERTAINMENT ARTICLES (FOR EXAMPLE, CONJURING TRICKS AND NOVELTY JOKES) ; CHRISTMAS TREE DECORATIONS AND SIMILAR ARTICLES FOR CHRISTMAS FESTIVITIES (FOR EXAMPLE, ARTIFICIAL CHRISTMASTREES, CHRISTMASSTOCKINGS, IMITATION YULE LOGS, NATIVITY SCENES AND FIGURES THEREFOR) :		
A. Christmas tree decorations and similar articles for Christmas festivities, electrical	10%	M 4% CI 6% C2 } Free E }
B. Other	11%	M 5% CI 6% C2 } Free E }
97.06 APPLIANCES, APPARATUS, ACCESSORIES AND REQUISITES FOR GYMNASTICS OR ATHLETICS, OR FOR SPORTS AND OUTDOOR GAMES (OTHER THAN ARTICLES FALLING WITHIN HEADING No. 97.04) :		
A. Cricket and polo equipment	8%	CI } Free C2 } E }
B. Tennis rackets :		
I. Unstrung racket frames	8.1%, + whichever is the greater of 8% or £0.0600 per frame	M 8% or £0.0600 per frame, whichever is the greater 8.1% CI } Free C2 } E }
II. Other :		
a) Rackets, exceeding 255g in weight	8.1%, + whichever is the greater of 8% or £0.1000 per racket	M 8% or £0.1000 per racket, whichever is the greater 8.1% CI } Free C2 } E }
b) Other	16.1%	M 8% CI 8.1% C2 } Free E }
C. Other :		
I. Wooden golf club head blocks roughly shaped by sawing but not further manufactured	5.7%	M } Free C2 } E }
II. Rackets, exceeding 255g in weight	5.7%, + whichever is the greater of 8% or £0.1000 per racket	M 8% or £0.1000 per racket, whichever is the greater 5.7% CI } Free C2 } E }
III. Unstrung racket frames	5.7%, + whichever is the greater of 8% or £0.0600 per frame	M 8% or £0.0600 per frame, whichever is the greater 5.7% CI } Free C2 } E }
IV. Other	13.7%	M 8% CI 5.7% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
97.07 FISH-HOOKS, LINE FISHING RODS AND TACKLE; FISH LANDING NETS AND BUTTERFLY NETS, DECOY "BIRDS", LARK MIRRORS AND SIMILAR; HUNTING OR SHOOTING REQUISITES :		
A. Fish-hooks, unmounted	9%	M 6% CI 3% C2 } Free E }
B. Other :		
I. Fishing rods of iron or steel	10.2%	M 3% CI 7.2% C2 } Free E }
II. Other	13.2%	M 6% CI 7.2% C2 } Free E }
97.08 ROUNDABOUTS, SWINGS, SHOOTING GAL- LERIES AND OTHER FAIRGROUND AMUSE- MENTS ; TRAVELLING CIRCUSES, TRAVELLING MENAGERIES AND TRAVELLING THEATRES	8.3%	M 5% CI 3.3% C2 } Free E }

Chapter 98

MISCELLANEOUS MANUFACTURED ARTICLES

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
98.01 BUTTONS AND BUTTON MOULDS, STUDS, CUFF-LINKS, AND PRESS-FASTENERS, INCLUDING SNAP-FASTENERS AND PRESS-STUDS; BLANKS AND PARTS OF SUCH ARTICLES :		
A. Blanks and moulds :		
I. Button blanks and moulds	16%	M 10% CI 6% C2 } Free E }
II. Cuff-link blanks :		
a) Decorative glass smallwares, unmounted	6%	M } Free C2 } E }
b) Decorative plastic smallwares, unmounted	10%	M 4% CI 6% C2 } Free E }
c) Other	11%	M 5% CI 6% C2 } Free E }
III. Other	9%	M 3% CI 6% C2 } Free E }
B. Buttons, studs, cuff-links and press-fasteners and parts thereof :		
I. Buttons and parts thereof	17.8%	M 10% CI 7.8% C2 } Free E }
II. Cuff-links and parts thereof :		
a) Decorative glass smallwares, unmounted	7.8%	M } Free C2 } E }
b) Decorative plastic smallwares, unmounted	11.8%	M 4% CI 7.8% C2 } Free E }
c) Other	13%	M 5% CI 7.8% C2 } Free E }
III. Other	10.8%	M 3% CI 7.8% 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	£0.0100 per doz. plus, for any length in excess of 2½ inches, £0.0020 per dozen for each inch or part of an inch of such excess, + 6.9%	M £0.0100 per doz. plus, for any length in excess of 2½ inches, £0.0020 per dozen for each inch or part of an inch of such excess C1 6.9% C2 } Free E }
II. Parts of slide fasteners :		
a) Metal chain scoops mounted on tape or other material	6.9%, + whichever is the greater of 4% or £0.0010 per foot length of single tape	M 4% or £0.0010 per foot length of single tape, whichever is the greater C1 6.9% C2 } Free E }
b) Unmounted metal chain scoops and all other metal components	6.9%, + whichever is the greater of 4% or £0.0300 per lb.	M 4% or £0.0300 per lb., whichever is the greater C1 6.9% C2 } Free E }
B. Other :		
I. Slide fasteners	£0.0100 per doz. plus, for any length in excess of 2½ inches, £0.0020 per dozen for each inch or part of an inch of such excess, + 8.4%	M £0.0100 per doz. plus, for any length in excess of 2½ inches, £0.0020 per dozen for each inch or part of an inch of such excess C1 8.4% C2 } Free E }
II. Parts of slide fasteners	10.4%	M 2% C1 8.4% C2 } Free E }
98.03 FOUNTAIN PENS, STYLOGRAPH PENS AND PENCILS (INCLUDING BALL POINT PENS AND PENCILS) AND OTHER PENS, PEN-HOLDERS, PENCIL-HOLDERS AND SIMILAR HOLDERS, PROPELLING PENCILS AND SLIDING PENCILS ; PARTS AND FITTINGS THEREOF, OTHER THAN THOSE FALLING WITHIN HEADING No. 98.04 OR 98.05 :		
A. Fountain pens and stylograph pens and pencils (including ball point pens and pencils)	11.8%	M 4% C1 7.8% C2 } Free E }
B. Other pens, pen-holders ; propelling pencils and sliding pencils ; pencil-holders and similar holders	9.5%	M 4% C1 5.7% C2 } Free E }
C. Parts and fittings :		
I. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section	8.5%	M 4% C1 4.5% C2 } Free E }
II. Other	8.2%	M 4% C1 4.2% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
98.04 PEN NIBS AND NIB POINTS :		
A. Pen nibs :		
I. Of gold	5.4%	M 3% CI 2.4% C2 } Free E }
II. Of other material	6.9%	M 3% CI 3.9% C2 } Free E }
B. Nib points	4.2%	M 3% CI 1.2% C2 } Free E }
98.05 PENCILS (OTHER THAN PENCILS OF HEADING No. 98.03), PENCIL LEADS, SLATE PENCILS, CRAYONS AND PASTELS, DRAWING CHARCOALS AND WRITING AND DRAWING CHALKS ; TAILORS' AND BILLIARDS CHALKS :		
A. Pencils, pencil leads, slate pencils, crayons, pastels and drawing charcoals :		
I. Pencils or crayons, with "leads" encased in a rigid sheath	9.1%	M 4% CI 5.1% C2 } Free E }
II. Other :		
a) Pencil leads	6.2%	M 2% CI 4.2% C2 } Free E }
b) Other	8.2%	M 4% CI 4.2% C2 } Free E }
B. Writing and drawing chalks ; tailors' and billiards chalks :		
I. Tailors' chalks	5%	M 2% CI 3% C2 } Free E }
II. Other	7%	M 4% CI 3% C2 } Free E }
98.06 SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER FRAMED OR NOT	9.1%	M 4% CI 5.1% 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 2.4% CI 3.9% C2 } Free E }
B. Devices for making labels by printing or embossing, otherwise than by stamping the whole legend simultaneously	6.5%	M 2.8% CI 3.9% C2 } Free E }
C. Other	7.9%	M 4% CI 3.9% C2 } Free E }
98.08 TYPEWRITER AND SIMILAR RIBBONS, WHETHER OR NOT ON SPOOLS ; INK-PADS, WITH OR WITHOUT BOXES	8.8%	M 4% CI 4.8% 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	7.6%	M 4% CI 3.6% C2 } Free E }

Tariff Heading	Rate of Duty	
	Full	Preferential
98.10 MECHANICAL LIGHTERS AND SIMILAR LIGHTERS, INCLUDING CHEMICAL AND ELECTRICAL LIGHTERS, AND PARTS THEREOF, EXCLUDING FLINTS AND WICKS :		
A. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25mm	4.5%	M } Free C2 } E }
B. Other	6.6%*	M } Free* C2 } E }
98.11 SMOKING PIPES ; PIPE BOWLS, STEMS AND OTHER PARTS OF SMOKING PIPES (INCLUDING ROUGHLY SHAPED BLOCKS OF WOOD OR ROOT) ; CIGAR AND CIGARETTE HOLDERS AND PARTS THEREOF :		
A. Roughly shaped blocks of wood or root, for the manufacture of pipes :		
I. Briar root blocks, roughly shaped by sawing but not further manufactured ; briar pipe bowls with undrilled stem	1.8%	M } Free C2 } E }
II. Other	5%	M } 3.2% C1 } 1.8% C2 } Free E }
B. Other :		
I. Briar pipe bowls with stem either undrilled or drilled to a bore of 4mm or less	6%	M } Free C2 } E }
II. Other	9.2%	M } 3.2% C1 } 6% C2 } Free E }
98.12 COMBS, HAIR-SLIDES AND THE LIKE	9%	M } 4% C1 } 5.4% C2 } Free E }
98.13 CORSET BUSKS AND SIMILAR SUPPORTS FOR ARTICLES OF APPAREL OR CLOTHING ACCESSORIES	8.2%	M } 4% C1 } 4.2% C2 } Free E }
98.14 SCENT AND SIMILAR SPRAYS OF A KIND USED FOR TOILET PURPOSES, AND MOUNTS AND HEADS THEREFOR :		
A. Of glass, or containing precious metal (not including base metal rolled, coated or plated with precious metal)	12%	M } 6% C1 } Free C2 } E }
B. Other	10%	M } 4% C1 } 6% C2 } Free E }
98.15 VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES ; PARTS THEREOF, OTHER THAN GLASS INNERS :		
A. Vacuum flasks and other vacuum vessels, complete with cases, having a capacity not exceeding 0.75 litre	17%	M } 6% C1 } 10.2% C2 } Free E }
B. Other	13.8%	M } 6% C1 } 7.8% C2 } Free E }
98.16 TAILORS' DUMMIES AND OTHER LAY FIGURES ; AUTOMATA AND OTHER ANIMATED DISPLAYS OF A KIND USED FOR SHOP WINDOW DRESSING	7%	M } 3.2% C1 } 4.2% C2 } Free E }

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

Section XXI

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

Chapter 99

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

NOTES

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

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

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

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IMPORT DUTIES

Chargeable in the

BAILIWICK OF GUERNSEY

by virtue of the Import Duties (Bailiwick of Guernsey)

Laws, 1932 to 1960

No. 68 Order, 1974.

Price £1

THE IMPORT DUTIES (BAILLIWICK OF GUERNSEY) (No. 68) ORDER, 1974

EXPLANATORY NOTE

This Order, which comes into operation on 1 January 1975 replaces the Import Duties (Bailiwick of Guernsey) (No 64) Order, 1973, as amended, and sets out the Bailiwick of Guernsey Customs Tariff and the protective import duties chargeable in accordance with it.

Section 3 of the Order provides in the case of full rates of import duty (those in column 2 of Schedule 2) for the moves which have to be made on 1 January 1975 towards the duties in the Common Customs Tariff (CCT) of the European Economic Community and the unified tariff of the European Coal and Steel Community (ECSC). These moves reduce 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 and the ECSC unified tariff by 60%, except in the case of horticultural products where the difference is reduced by 40%.

Section 4 of the Order continues the process begun by the Import Duties (Bailiwick of Guernsey) (No 61) Order 1973 in providing a third 20% reduction of "the basic duties" on industrial goods entitled to benefit from the eventual abolition of customs duties in trade between the Bailiwick and Member States of the European Communities. It also provides the second 20% reduction of the basic duties in the case of horticultural products. (The intra-Community rates are those prefixed by "M" in column 3 of Schedule 2).

Section 5 of the Order provides for the maintenance of pre-accession duty-free or preferential treatment for goods of the Republic of Ireland, the United Kingdom and Denmark.

Section 6 of the Order provides for goods of the EFTA countries which are included in the Agreements between those countries and the Community to remain duty-free if they are entitled to such treatment under the terms of the Agreements. It also prescribes preferential rates of duty for goods which are not entitled to duty-free treatment under the Agreements or which do not satisfy origin conditions necessary for entitlement to such treatment. It prescribes preferential rates equal to 60% of the duties shown in the CCT for goods which are excluded from the Agreements but were formerly duty-free as goods of EFTA Convention Area origin. (The rates described in this paragraph are those prefixed by "E" or "M", as the case may be, in Column 3 of Schedule 2).

Section 7 of the Order provides in the case of goods qualifying for Commonwealth preference -

- (a) for the moves which have to be made towards the duties of the CCT on 1 January 1975; in general these moves reduce by 60% the difference between the Commonwealth preference area rate applied in the Bailiwick at 1 January 1972 and the duty in the CCT and the ECSC unified tariff, except in the case of horticultural products where the difference is reduced by 40%. (The Commonwealth preference area rates are those prefixed by "C1" in column 3 of Schedule 2);
- (b) in the case of goods of the area formed by the countries listed in Annex 1, that the Commonwealth preference area rate applied before accession shall continue in force if lower than the rate chargeable under (a) above. (The rates applicable to goods of the area formed by those countries are prefixed by "C2" in column 3 of Schedule 2).

The Order also provides (Section 9) for the conversion of sums expressed in units of account (UA) into pounds sterling where goods are classified or import duties are expressed by reference to UA.

STATUTORY INSTRUMENT 1974 No. 44.

THE IMPORT DUTIES (BAILIWICK OF GUERNSEY) (No. 68) ORDER, 1974.

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

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

2.—(1) The form of customs tariff set out in the first column of the Second Schedule to this Order may be referred to as the Customs Tariff (Bailiwick of Guernsey) 1975 and may be used in classifying goods for customs purposes in cases where some other method is not required under or by virtue of any enactment.

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

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

RATES OF IMPORT DUTY :

(a) The Full rate

3. Where in any heading or sub-heading in the Second Schedule to this Order a rate of duty is shown in the second column, then, on the import into the Bailiwick of goods classified in that heading or sub heading, there shall be charged an import duty at the rate so shown (hereinafter referred to as the "full rate") unless the goods are exempt from duty or subject to duty at a lower rate by virtue of the provisions of sections four to seven below :

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

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

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

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

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

5.—(1) No import duty shall be charged in the case of goods of the Republic of Ireland or in the case of goods of the United Kingdom.

- (2) (a) In the case of goods imported from Denmark which satisfy the requirements of the Free Trade Agreement concluded between the United Kingdom and Denmark where a rate is shown in the third column prefixed by the letter "E", duty shall be charged at that rate.
- (b) The provisions of section three above and of the preceding paragraph of this subsection shall not affect any exemption from duty which may be available in the case of goods of Denmark by virtue of Article 12 of the Treaty establishing the European Economic Community and accordingly any import duty which is for the time being chargeable on goods of a heading or sub-heading to which this paragraph applies shall not be chargeable in the case of goods of Denmark.
- (c) Paragraph (b) above applies to any heading or sub-heading of goods on which no duty was chargeable immediately before the coming into operation of this Order if they were of Convention area origin within the meaning of the European Free Trade Association (Guernsey) Law, 1960.

(d) EFTA countries

6.—(1) In this Section :

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

(2) In the case of goods which :

- (a) satisfy the requirements of Article 25(1) of Protocol No. 3 (with the exception of prepared yoghurt with added flavouring or fruit falling within heading 21.07 D. I.) where a rate is shown in the third column of the Second Schedule prefixed by the letter "E", duty shall be charged at that rate ;
- (b) not being goods falling within sub-paragraph (a) above satisfy the requirements of the Agreements (being goods other than those of headings 05.08 B., 05.08 C., 05.09, 16.02 A. I. a), 16.02 B. II. a) I., 16.02 B. III. b) I. aa) II., 16.02 B. III. b) 2. aa) II. aaa), 16.02 B. III. b) 2. bb) II. aaa), 16.05A. (except goods of this sub-heading which satisfy the origin conditions in Portugal), 16.05 B. I., 21.06 A. I., 21.06 A. III. and 22.10), where a rate is shown in the third column prefixed by the letter "M", duty shall be charged at that rate ;
- (c) fall within sub-heading 07.01 A. II. a) and 07.05 A. I. and which satisfy the origin conditions in Portugal, duty shall be charged at the rate shown in the third column prefixed by the letter "M".

(e) Commonwealth preference area countries

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

Provided that, in the case of goods of the part of the Commonwealth preference area formed by the countries named in Annex I to this Order, if a rate of duty is shown in relation to the goods in the said third column of the Second Schedule hereto prefixed by "C2", import duty shall be charged at the rate so shown.

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

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

(f) Agricultural Levies and other CAP charges

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

GENERAL PROVISIONS ABOUT THE CHARGING OF IMPORT DUTIES

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

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

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

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

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

any amount expressed in units of account (UA) shall be converted to sterling at the rate of 2.4UA to one pound.

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

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

12.—(1) This Order may be cited as the Import Duties (Bailiwick of Guernsey) (No. 68) Order, 1974.

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

dated this 23rd day of December, nineteen hundred and seventy-four.

J. G. DOREY,

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

FIRST SCHEDULE

Section I

ORDERS REVOKED

The Import Duties (Bailiwick of Guernsey) (No. 64) Order, 1973.

The Import Duties (Bailiwick of Guernsey) (No. 65) Order, 1974.

The Import Duties (Bailiwick of Guernsey) (No. 66) Order, 1974.

The Import Duties (Bailiwick of Guernsey) (No. 67) Order, 1974.

Associated States in the Caribbean :

Antigua, Dominica, Grenada, St. Lucia, St. Vincent,
St. Kitts—Nevis—Anguilla
The Bahamas
Barbados
Bermuda
Botswana
British Antarctic Territory
British Honduras
British Indian Ocean Territory
British Solomon Islands
British Virgin Islands
Brunei
Cayman Islands
Central and Southern Line Islands
Cyprus
Falkland Islands and Dependencies
Fiji
The Gambia
Ghana
Gilbert and Ellice Islands
Guyana

Jamaica
Kenya
Lesotho
Malawi
Malta
Mauritius
Montserrat
Nigeria
Papua—New Guinea
Pitcairn
The Seychelles
Sierra Leone
St. Helena and Dependencies
Swaziland
Tanzania
Tonga
Trinidad and Tobago
Turks and Caicos Islands
Uganda
Western Samoa
Zambia

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RULES FOR THE INTERPRETATION OF THE SCHEDULE OF DUTIES

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

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

of this Rule), imported unassembled or disassembled.

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

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

Section I

LIVE ANIMALS ; ANIMAL PRODUCTS

Chapter I
LIVE ANIMALS

NOTES

1. This Chapter covers all live animals except :

(a) Fish, crustaceans and molluscs, of headings Nos. 03.01 and 03.03 ;

(b) Microbial cultures and other products of heading No. 30.02 ; and

(c) Animals of heading No. 97.08.

2. Any reference in this Chapter to a particular genus or species, except where the context otherwise requires, includes a reference to the young of that genus or species.

ADDITIONAL NOTE

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
01.01 LIVE HORSES, ASSES, MULES AND HINNIES :			
A. Horses :			
I. Pure-bred breeding animals	Free	Free	—
† II. For slaughter	2.4%	M } Free	—
III. Other	10.8%	C2 } Free	—
B. Asses	7.2%	M } Free	—
C. Mules and hinnies	10.2%	C2 } Free	—
01.02 LIVE ANIMALS OF THE BOVINE SPECIES :			
A. Domestic species :			
I. Pure-bred breeding animals	Free	Free	—
II. Other :			
a) Calves	6.4%	M } Free	*L
b) Other :			
† I. Cows for immediate slaughter, the meat of which is intended for processing	5.2%	M } Free	*L
2. Other:			
aa) Not yet having any permanent teeth, of a weight of not less than 350kg but not more than 450kg in the case of male animals, or of not less than 320kg but not more than 420kg in the case of female animals	6.4%	M } Free	*L
bb) Other	6.4%	C2 } Free	*L
B. Other	Free	Free	—
01.03 LIVE SWINE :			
A. Domestic species :			
I. Pure-bred breeding animals	Free	Free	—
II. Other :			
a) Sows having farrowed at least once, of a weight of not less than 160kg	Free	Free	L
b) Other	Free	Free	L
B. Other	Free	Free	—

* In certain conditions a levy is applicable.

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
01.04 LIVE SHEEP AND GOATS :			
A. Domestic species :			
I. Sheep :			
a) Pure-bred breeding animals	Free	Free	—
b) Other	9%	M } Free C2 }	—
II. Goats :			
a) Pure-bred breeding animals	3%	M } Free C2 }	—
b) Other	3%	M } Free C2 }	—
B. Other	Free	Free	—
01.05 LIVE POULTRY, THAT IS TO SAY, FOWLS, DUCKS, GESE, TURKEYS AND GUINEA FOWLS :			
A. Of a weight not exceeding 185g	Free	Free	L
B. Other :			
I. Fowls	Free	Free	L
II. Ducks	Free	Free	L
III. Geese	Free	Free	L
IV. Turkeys	Free	Free	L
V. Other	Free	Free	L
01.06 OTHER LIVE ANIMALS :			
A. Domestic rabbits	4.8%	M } Free C2 }	—
B. Pigeons	6%	M } Free C2 }	—
C. Other	Free	Free	—

MEAT AND EDIBLE MEAT OFFALS

NOTE

This Chapter does not cover :

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

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

ADDITIONAL NOTES

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

- I. A. "Carcases of domestic bovine animals", for the purposes of subheading 02.01 A. II. a): whole carcases of the slaughtered animals after having been bled, eviscerated and skinned. Such carcases are imported with or without the heads, with or without the feet and with or without the other offals attached. Where carcases are imported without the heads, the latter must have been separated from the carcase at the atlanto-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpian or tarso-metatarsian joints ;
 - B. "Half-carcases of domestic bovine animals", for the purposes of subheading 02.01 A. II. a) : the product resulting from the symmetrical division of the whole carcase through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis ;
 - C. "Calf carcases", for the purposes of subheading 02.01 A. II. a) 1. aa) II. : carcases of animals of the domestic bovine species with the typical light colour of veal, weighing per carcase 130kg or less ;
 - D. "Calf half-carcases", for the purposes of subheading 02.01 A. II. a) 1. aa) II. : half-carcases of animals of the domestic bovine species with the typical light colour of veal, weighing per half-carcase 65kg or less ;
 - E. "Unseparated calf forequarters", for the purposes of subheading 02.01 A. II. a) 1. aa) 22. : the whole of the front part of a calf carcase comprising all the bones and the scrag, neck and shoulder, with a maximum of eight pairs of ribs and a minimum of four pairs of ribs with or without the thin flank. These cuts must be of the typical light colour of veal and weigh not more than 60kg ;
 - F. "Separated calf forequarters", for the purposes of subheading 02.01 A. II. a) 1. aa) 22. : the front part of a calf half-carcase comprising all the bones and the scrag, neck and shoulder, with a maximum of eight ribs and a minimum of four ribs with or without the thin flank. These cuts must be of the typical light colour of veal and weigh not more than 30kg ;
 - G. "Unseparated calf hindquarters", for the purposes of subheading 02.01 A. II. a) 1. aa) 33. : the whole of the rear part of a calf carcase comprising all the bones and the thighs and loins, with a minimum of five pairs of whole or cut ribs with or without the knuckle and with or without the thin flanks. These cuts must be of the typical light colour of veal and weigh not more than 75kg. The expression is to be extended to cover the whole of the front part of a calf carcase comprising all the bones and the scrag, neck and shoulder, with more than eight pairs of ribs ;
 - H. "Separated calf hindquarters", for the purposes of subheading 02.01 A. II. a) 1. aa) 33. : the rear part of a calf half-carcase comprising all the bones and the thigh and loin, with a minimum of five whole or cut ribs with or without the knuckle and with or without the thin flanks. These cuts must be of the typical light colour of veal and weigh not more than 40kg. The expression is to be extended to cover the front part of a calf half-carcase comprising all the bones and the scrag, neck and shoulder, with more than eight ribs ;
 - IJ. "Compensated quarters" :
 - (a) for the purposes of subheading 02.01 A. II. a) 1. bb) II. : portions composed of either :
 - forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib ; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib ; or
 - forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached ; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.
 - (b) For the purposes of subheading 02.01 A. II. a) 2. aa) : portions composed of either :
 - forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib ; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib ; or
 - forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached ; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.
- The forequarters and the hindquarters constituting "compensated quarters" must be imported at the same time and in equal numbers, and the total weight of the forequarters must be the same as that of the hindquarters ; a difference of not more than 5% in those weights is allowed ;
- The forequarters and the hindquarters constituting "compensated quarters" must be imported at the same time and in equal numbers and the total weight of the forequarters must be the same as that of the hindquarters, a difference of not more than 5% in those weights being allowed ;
- K. "Forequarters of adult animals", for the purposes of subheading 02.01 A. II. a) 1. bb) 22., and "forequarters", for the purposes of subheading 02.01 A. II. a) 2. bb) : the front part of the half-carcase comprising all the bones and the scrag, neck and shoulder, with a minimum of four ribs and a maximum of ten whole or cut ribs, with or without the thin flanks ;
 - L. "Hindquarters of adult animals", for the purposes of subheading 02.01 A. II. a) 1. bb) 33., and "hindquarters", for the purposes of subheading 02.01 A. II. a) 2. cc) : the rear part of the half-carcase comprising all the bones and the thigh and sirloin, with a minimum of three whole or cut ribs, with or without the shin and with or without the thin flanks ; the expressions are to be extended to cover the front part of the half-carcase comprising all the bones and including the scrag, neck and shoulder, but with more than ten ribs.
 - M. (a) "Crop" and "chuck and blade" cuts, for the purposes of subheading 02.01 A. II. a) 2. dd) 22. bbb), the dorsal part of the forequarter, including the upper part of the shoulder, obtained by a cut along a straight line through the point where the first rib joins the first sternal segment to the point of reflection of the diaphragm on the tenth with a minimum of four ribs and a maximum of ten ribs ;
(b) "Brisket" cut for the purposes of subheading 02.01 A. II. a) 2. dd) 22. bbb), the lower part of the forequarter comprising the brisket novel end and brisket point end ;
 - N. In determining the number of whole or cut ribs referred to in paragraphs E to L, only those attached to the backbone shall be taken into consideration.
2. A. For the purposes of subheadings 02.06 B. I. a) 2. aa) and 02.06 B. I. b) 2. aa), "bacon sides" shall be taken to mean pig half-carcases without the head, chops, neck, feet, tail, flare fat, kidneys, tenderloin, blade bone, sternum, vertebral column, pelvic bone and diaphragm ;
 - B. For the purposes of subheadings 02.06 B. I. a) 2. bb) and 02.06 B. I. b) 2. bb), "spencers" shall be taken to mean "bacon sides" without the ham, whether or not boned ;
 - C. For the purposes of subheadings 02.06 B. I. a) 2. cc) and 02.06 B. I. b) 2. cc), "3 sides" shall be taken to mean "bacon sides" without the shoulder, whether or not boned ;
 - D. For the purposes of subheadings 02.06 B. I. a) 2. cc) and 02.06 B. I. b) 2. cc), "middles" shall be taken to mean "bacon sides" without the ham and the shoulder, whether or not boned.
3. For the purposes of subheadings 02.06 B. I. b) 3. aa), 4. aa), 5. aa), 6. aa) and 7. aa), products whose water/protein ratio in the meat (nitrogen content multiplied by 6.25) is more than 2.8 shall be considered as slightly dried and slightly smoked.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
02.01 MEAT AND EDIBLE OFFALS OF THE ANIMALS FALLING WITHIN HEADING No. 01.01, 01.02, 01.03 OR 01.04, FRESH, CHILLED OR FROZEN :			
A. Meat :			
I. Of horses, asses, mules and hinnies	4.8%	M } Free C2 }	—
II. Of bovine animals :			
a) Of domestic bovine animals :			
I. Fresh or chilled :			
aa) Of calves :			
11. Carcases and half-carcases	8%	M } Free C2 }	*L
22. Separated or unseparated forequarters	8%	M } Free C2 }	*L
33. Separated or unseparated hindquarters	8%	M } Free C2 }	*L
bb) Of adult animals :			
11. Carcases, half-carcases or " compensated " quarters :			
aaa) Carcases of a weight of not less than 180kg but not more than 270kg and half-carcases or " compensated " quarters, of a weight of not less than 90kg but not more than 135kg, with a low degree of ossification of the cartilages (more especially those of the symphyses pubis and the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	8%	M } Free C2 }	*L
bbb) Other	8%	M } Free C2 }	*L
22. Forequarters :			
aaa) Of a weight of not less than 45kg but not more than 68kg, with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	8%	M } Free C2 }	*L
bbb) Other	8%	M } Free C2 }	*L
33. Hindquarters :			
aaa) Of a weight of not less than 45kg but not more than 68kg (not less than 38kg but not more than 61kg in the case of " Pistola " cuts), with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	8%	M } Free C2 }	*L
bbb) Other	8%	M } Free C2 }	*L
cc) Other cuts of beef and veal :			
11. Unboned (bone-in)	8%	M } Free C2 }	*L
22. Boned or boneless	8%	M } Free C2 }	*L

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
02.01 A.II. a) —continued			
2. Frozen :			
aa) Carcases, half-carcases, or "compensated" quarters	8%	M } Free C2 }	*L
† bb) Forequarters	8%	M } Free C2 }	*L
cc) Hindquarters	8%	M } Free C2 }	*L
dd) Other :			
II. Unboned (bone-in)	8%	M } Free C2 }	*L
† 22. Boned or boneless :			
aaa) Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; "compensated" quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	8%	M } Free C2 }	*L
** bbb) Crop, chuck and blade and brisket cuts	8%	M } Free C2 }	*L
ccc) Other	8%	M } Free C2 }	*L
b) Other	12%	M } Free C2 }	—
III. Of swine :			
a) Of domestic swine :			
1. Carcases or half-carcases, with or without heads, feet or flare fat	Free	Free	L
2. Hams and cuts of ham, unboned (bone-in)	Free	Free	L
3. Shoulders (fores) and cuts of shoulders, unboned (bone-in)	Free	Free	L
4. Loins and cuts of loins, unboned (bone-in)	Free	Free	L
5. Bellies (streaky) and cuts of bellies	Free	Free	L
6. Other :			
aa) Boned or boneless and frozen	Free	Free	L
bb) Other	Free	Free	L
b) Other	3%	M } Free C2 }	—
IV. Other	12%	M } Free C2 }	—
B. Offals :			
† I. For the manufacture of pharmaceutical products	Free	Free	—
II. Other :			
a) Of horses, asses, mules and hinnies	6%	M } Free C2 }	—
b) Of domestic bovine animals :			
1. Livers	4.4%	M } Free C2 }	—
2. Other	2.8%	M } Free C2 }	—
c) Of domestic swine :			
1. Heads and cuts of heads ; necks	Free	Free	L
2. Feet and tails	Free	Free	L
3. Kidneys	Free	Free	L
4. Livers	Free	Free	L
5. Hearts, tongues and lungs	Free	Free	L
6. Livers, hearts, tongues and lungs attached to the trachea and gullet	Free	Free	L
7. Other	Free	Free	L
d) Other	2.4%	M } Free C2 }	—

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

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
02.02 DEAD POULTRY (THAT IS TO SAY, FOWLS, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS) AND EDIBLE OFFALS THEREOF (EXCEPT LIVER), FRESH, CHILLED OR FROZEN :			
A. Whole poultry :			
I. Fowls :			
a) Plucked and gutted, with heads and feet, known as " 83% chickens "	Free	Free	L
b) Plucked and drawn, without heads and feet, but with hearts, livers and gizzards, known as " 70% chickens "	Free	Free	L
c) Plucked and drawn, without heads and feet and without hearts, livers and gizzards, known as " 65% chickens "	Free	Free	L
II. Ducks :			
a) Plucked, bled, gutted but not drawn, with heads and feet, known as " 85% ducks "	Free	Free	L
b) Plucked and drawn, without heads and feet, but with hearts, livers and gizzards, known as " 70% ducks "	Free	Free	L
c) Plucked and drawn, without heads and feet and without hearts, livers and gizzards, known as " 63% ducks "	Free	Free	L
III. Geese :			
a) Plucked, bled, not drawn, with heads and feet, known as " 82% geese "	Free	Free	L
b) Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as " 75% geese "	Free	Free	L
IV. Turkeys	Free	Free	L
V. Guinea fowls	Free	Free	L
B. Poultry cuts (excluding offals) :			
I. Boned or boneless	Free	Free	L
II. Unboned (bone-in) :			
a) Halves or quarters :			
1. Of fowls	Free	Free	L
2. Of ducks	Free	Free	L
3. Of geese	Free	Free	L
4. Of turkeys	Free	Free	L
5. Of guinea fowls	Free	Free	L
b) Whole wings, with or without tips	Free	Free	L
c) Backs, necks, backs with necks attached, rumps and wing tips	Free	Free	L
d) Breasts and cuts of breasts :			
1. Of geese	Free	Free	L
2. Of turkeys	Free	Free	L
3. Of other poultry	Free	Free	L
e) Legs and cuts of legs :			
1. Of geese	Free	Free	L
2. Of turkeys :			
aa) Drumsticks and cuts of drumsticks	Free	Free	L
bb) Other	Free	Free	L
3. Of other poultry	Free	Free	L
f) Other	Free	Free	L
C. Offals	Free	Free	L
02.03 POULTRY LIVER, FRESH, CHILLED, FROZEN, SALTED OR IN BRINE :			
A. Foie gras (goose or duck)	Free	Free	L
B. Other	Free	Free	L
02.04 OTHER MEAT AND EDIBLE MEAT OFFALS, FRESH, CHILLED OR FROZEN :			
A. Of domestic pigeons and domestic rabbits	6-6%	M } Free C2 }	—
B. Of game	3%	M } Free C2 }	—
C. Other :			
I. Whale and seal meat ; frogs' legs	6% *	M } Free C2 }	—
II. Other	8-4%	M } Free C2 }	—

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
02.05 PIG FAT FREE OF LEAN MEAT AND POULTRY FAT, (NOT RENDERED OR SOLVENT-EXTRACTED), FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED :			
A. Back-fat :			
I. Fresh, chilled, frozen, salted or in brine	Free	Free	L
II. Dried or smoked	Free	Free	L
B. Pig fat, other than that falling within subheading A.	Free	Free	L
C. Poultry fat	Free	Free	L
02.06 MEAT AND EDIBLE MEAT OFFALS (EXCEPT POULTRY LIVER), SALTED, IN BRINE, DRIED OR SMOKED :			
A. Horsemeat, salted, in brine or dried	7.8%	M } Free C2 }	—
B. Meat and edible meat offals of domestic swine :			
I. Meat :			
a) Salted or in brine :			
1. Carcases or half-carcases, with or without heads, feet or flare fat	Free	Free	L
2. Bacon sides, spencers, $\frac{3}{4}$ sides and middles :			
aa) Bacon sides	Free	Free	L
bb) Spencers	Free	Free	L
cc) $\frac{3}{4}$ sides and middles	Free	Free	L
3. Hams and cuts of ham, unboned (bone-in)	Free	Free	L
4. Shoulders (fores) and cuts of shoulders, unboned (bone-in)	Free	Free	L
5. Loins and cuts of loins, unboned (bone-in)	Free	Free	L
6. Bellies (streaky) and cuts of bellies	Free	Free	L
7. Other	Free	Free	L
b) Dried or smoked :			
1. Carcases or half-carcases, with or without heads, feet or flare fat	Free	Free	L
2. Bacon sides, spencers, $\frac{3}{4}$ sides and middles :			
aa) Bacon sides	Free	Free	L
bb) Spencers	Free	Free	L
cc) $\frac{3}{4}$ sides and middles	Free	Free	L
3. Hams and cuts of ham, unboned (bone-in):			
aa) Slightly dried or slightly smoked	Free	Free	L
bb) Other	Free	Free	L
4. Shoulders (fores) and cuts of shoulders, unboned (bone-in) :			
aa) Slightly dried or slightly smoked	Free	Free	L
bb) Other	Free	Free	L
5. Loins and cuts of loins, unboned (bone-in):			
aa) Slightly dried or slightly smoked	Free	Free	L
bb) Other	Free	Free	L
6. Bellies (streaky) and cuts of bellies:			
aa) Slightly dried or slightly smoked	Free	Free	L
bb) Other	Free	Free	L
7. Other:			
aa) Slightly dried or slightly smoked	Free	Free	L
bb) Other	Free	Free	L
II. Edible meat offals :			
a) Heads and cuts of heads ; necks	Free	Free	L
b) Feet and tails	Free	Free	L
c) Kidneys	Free	Free	L
d) Livers	Free	Free	L
e) Hearts, tongues and lungs	Free	Free	L
f) Livers, hearts, tongues and lungs attached to the trachea and gullet	Free	Free	L
g) Other	Free	Free	L
C. Other :			
I. Of domestic bovine animals :			
a) Meat :			
1. Unboned (bone-in)	9.6%	M } Free C2 }	*L
2. Boned or boneless	9.6%	M } Free C2 }	*L
b) Offals	9.6%	M } Free C2 }	—
II. Other	14.4%	M } Free C2 }	—

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

Chapter 3

FISH, CRUSTACEANS AND MOLLUSCS

NOTE

This Chapter does not cover :

- (a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.04 or 02.06) ;
- (b) Fish (including livers and roes thereof), crustaceans and

molluscs, dead, unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5) ; or

- (c) Caviar or caviar substitutes (heading No. 16.04).

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
03.01 FISH, FRESH (LIVE OR DEAD), CHILLED OR FROZEN :			
A. Freshwater fish :			
I. Trout and other salmonidae :			
a) Trout	7.2%	M } Free	—
b) Salmon	2.4%	C2 } Free	—
c) Lake white fish	Free	M } Free	—
d) Other	Free	C2 } Free	—
II. Eels	3%	M } Free	—
III. Carp	4.8%	C2 } Free	—
IV. Other	Free	M } Free	—
B. Saltwater fish :			
I. Whole, headless or in pieces :			
a) Herring :			
1. From 15 February to 15 June :			
aa) Fresh or chilled	Free	Free	—
bb) Frozen	Free	Free	—
2. From 16 June to 14 February :			
aa) Fresh or chilled	Free	Free	*
bb) Frozen	Free	Free	*
b) Sprats :			
1. From 15 February to 15 June	Free	Free	—
2. From 16 June to 14 February	Free	Free	*
c) Tunny :			
† 1. For the industrial manufacture of products falling within heading No. 16.04 :			
aa) Whole :			
11. Yellow-finned tunny :			
aaa) Weighing not more than 10kg each	Free	Free	*
bbb) Other	Free	Free	*
22. Long-finned tunny	Free	Free	*
33. Other	Free	Free	*
bb) Gilled and gutted :			
11. Yellow-finned tunny :			
aaa) Weighing not more than 10kg each	Free	Free	*
bbb) Other	Free	Free	*
22. Long-finned tunny	Free	Free	*
33. Other	Free	Free	*

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

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
03.01 B. 1. c) 1.—continued			
cc) Other (for example, "heads off") :			
11. Yellow-finned tunny :			
aaa) Weighing not more than 10kg each	Free	Free	—
bbb) Other	Free	Free	—
22. Long-finned tunny	Free	Free	—
33. Other	Free	Free	—
2. Other	13.2%	M } C2 } Free	*
d) Sardines (<i>Clupea pilchardus</i> Walbaum) :			
1. Fresh or chilled	13.8%	M } C2 } Free	—
2. Frozen	13.8%	M } C2 } Free	—
e) Sharks	4.8%	M } C2 } Free	—
f) Redfish (<i>Sebastes marinus</i>) :			
1. Fresh or chilled	4.8%	M } C2 } Free	—
2. Frozen	4.8%	M } C2 } Free	—
g) Halibut (<i>Hippoglossus vulgaris</i> , <i>Hippoglossus reinhardtius</i>)	4.8%	M } C2 } Free	—
h) Cod (<i>Gadus morrhua</i> or <i>Gadus callarias</i>) :			
1. Fresh or chilled	9%	M } C2 } Free	—
2. Frozen	9%	M } C2 } Free	—
ij) Coalfish (<i>Pollachius virens</i> or <i>Gadus virens</i>) :			
1. Fresh or chilled	9%	M } C2 } Free	—
2. Frozen	9%	M } C2 } Free	—
k) Haddock :			
1. Fresh or chilled	9%	M } C2 } Free	—
2. Frozen	9%	M } C2 } Free	—
l) Whiting (<i>Merlangius merlangus</i>) :			
1. Fresh or chilled	9%	M } C2 } Free	—
2. Frozen	9%	M } C2 } Free	—
m) Mackerel :			
1. From 15 February to 15 June :			
aa) Fresh or chilled	Free	Free	—
bb) Frozen	Free	Free	—
2. From 16 June to 14 February :			
aa) Fresh or chilled	12%	M } C2 } Free	—
bb) Frozen	12%	M } C2 } Free	—
n) Anchovies (<i>Engraulis</i> sp. p.) :			
1. Fresh or chilled	9%	M } C2 } Free	—
2. Frozen	9%	M } C2 } Free	—
o) Plaice :			
1. Fresh or chilled	9%	M } C2 } Free	—
2. Frozen	9%	M } C2 } Free	—

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
03.01 B. I.—continued			
p) Sea-bream of the species <i>Dentex dentex</i> and <i>Pagellus</i> :			
1. Fresh or chilled	9%	M } Free	—
2. Frozen	9%	M } Free	—
q) Other	9%	M } Free	—
II. Fillets :			
a) Fresh or chilled	10.8%	M } Free	—
b) Frozen :			
1. Of cod (<i>Gadus morrhua</i> or <i>Gadus callarias</i>)	9%	M } Free	—
2. Of coalfish (<i>Pollachius virens</i> or <i>Gadus virens</i>)	9%	*E } 4%	—
3. Of haddock	9%	M } Free	—
4. Of redfish (<i>Sebastes marinus</i>)	9%	*E } 4%	—
5. Of tunny	10.8%	M } Free	—
6. Of mackerel	9%	M } Free	—
7. Other	9%	*E } 4%	—
C. Livers and roes	6%	*E } 4%	—
03.02 FISH, DRIED, SALTED OR IN BRINE ; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS :			
A. Dried, salted or in brine :			
I. Whole, headless or in pieces :			
a) Herrings	7.2%	M } Free	—
b) Cod	Free	Free	—
c) Anchovies (<i>Engraulis</i> sp. p.)	6%	M } Free	—
d) Common halibut (<i>Hippoglossus vulgaris</i>)	9%	M } Free	—
e) Salmon, salted or in brine	6.6%	M } Free	—
f) Other	7.2%	M } Free	—
II. Fillets :			
a) Of cod	Free	Free	—
b) Of salmon, salted or in brine	9%	M } Free	—
c) Of lesser or Greenland halibut (<i>Hippoglossus reinhardtius</i>), salted or in brine	9%	M } Free	—
d) Other	9.6%	M } Free	—
B. Smoked, whether or not cooked before or during the smoking process :			
I. Herring	6%	M } Free	—
II. Salmon	7.8%	M } Free	—
III. Lesser or Greenland halibut (<i>Hippoglossus reinhardtius</i>)	9%	M } Free	—
IV. Common halibut (<i>Hippoglossus vulgaris</i>)	9.6%	M } Free	—
V. Other	8.4%	M } Free	—
C. Livers and roes	6.6%	M } Free	—
D. Fish meal	7.8%	M } Free	—

* "E" rate (nfl) for Denmark and Norway.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
03.03 CRUSTACEANS AND MOLLUSCS, WHETHER IN SHELL OR NOT, FRESH (LIVE OR DEAD), CHILLED, FROZEN, SALTED, IN BRINE OR DRIED; CRUSTACEANS, IN SHELL, SIMPLY BOILED IN WATER:			
A. Crustaceans:			
I. Crawfish	15%	M } Free	—
II. Lobsters (<i>Homarus sp.p.</i>):			
a) Live	6%	M } Free	—
b) Other:			
1. Whole	7-8%	M } Free	—
2. Other	12%	M } Free	—
III. Crabs and freshwater crayfish	9%	M } Free	—
IV. Shrimps and prawns:			
a) Prawns (<i>Pandalidae sp.p.</i>)	7-2%	M } Free	—
b) Shrimps of the genus "Crangon" sp.p.:			
1. Fresh, chilled or simply boiled in water	10-8%	M } Free	—
2. Other	10-8%	M } Free	—
c) Other	10-8%	M } Free	—
V. Other (for example, Norway lobsters)	7-2%	M } Free	—
B. Molluscs:			
I. Oysters:			
a) European flat oysters weighing not more than 40g each	Free	Free	—
b) Other	10-8%	M } Free	—
II. Mussels	6%	M } Free	—
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>	3-6%	M } Free	—
bb) Other	4-8%	M } Free	—
2. Cuttle-fish of the species <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> and <i>Sepioloa rondeleti</i>	4-8%	M } Free	—
3. Octopus	4-8%	M } Free	—
4. Other	4-8%	M } Free	—
b) Other:			
1. Squid (<i>Ommastrephes sagittatus</i> and <i>Loligo sp.p.</i>)	3-6%	M } Free	—
2. Other	4-8%	M } Free	—

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. 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 more than 60kg ;
 - Appenzel : not less than 6kg but not more than 8kg.
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 (in boxes or in slices) for retail sale" shall be taken to apply to cheese of the kinds classified under that subheading put up in individual portions or in slices and

packed in one of the following forms :

- (a) In boxes (including special packings of artificial plastic material having a separate compartment for each portion) :

- containing at least 3 but not more than 12 individual portions, of an aggregate net weight not exceeding 250g, or
- of a net capacity not exceeding 56g ;

- (b) In circular or polygonal boxes (other than rectangular) containing at least 12 individual portions of an aggregate net weight of not less than 450g but not more than 1,000g ;

- (c) In the form of slices wrapped separately in aluminium foil or in artificial plastic material, the net weight of each slice not exceeding 30g.

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. Yoghourt, kephir, curdled milk, whey, buttermilk and other fermented or acidified milk :			
a) In immediate packings of a net capacity of 2 litres or less	Free	Free	L
b) Other	Free	Free	L
II. Other :			
a) In immediate packings of a net capacity of 2 litres or less and of a fat content, by weight :			
1. Not exceeding 4%	Free	Free	L
2. Exceeding 4%	Free	Free	L
b) Other, of a fat content, by weight :			
1. Not exceeding 4%	Free	Free	L
2. Exceeding 4%	Free	Free	L
B. Other, of a fat content, by weight :			
I. Exceeding 6% but not exceeding 21%	Free	Free	L
II. Exceeding 21% but not exceeding 45%	Free	Free	L
III. Exceeding 45%	Free	Free	L

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
04.02 MILK AND CREAM, PRESERVED, CONCENTRATED OR SWEETENED :			
A. Not containing added sugar :			
I. Whey	Free	Free	L
II. Milk and cream, in powder or granules :			
a) In immediate packings of a net capacity of 2.5kg or less and of a fat content, by weight :			
1. Not exceeding 1.5%	Free	Free	L
2. Exceeding 1.5% but not exceeding 27%	Free	Free	L
3. Exceeding 27% but not exceeding 29%	Free	Free	L
4. Exceeding 29%	Free	Free	L
b) Other, of a fat content, by weight :			
1. Not exceeding 1.5%	Free	Free	L
2. Exceeding 1.5% but not exceeding 27%	Free	Free	L
3. Exceeding 27% but not exceeding 29%	Free	Free	L
4. Exceeding 29%	Free	Free	L
III. Milk and cream, other than in powder or granules :			
a) In hermetically sealed cans of a net capacity of 454g or less, or in glass containers of a capacity of 0.5 litre or less, and of a fat content, by weight, not exceeding 11% :			
1. Of a fat content, by weight, not exceeding 8.9%	Free	Free	L
2. Other	Free	Free	L
b) Other, of a fat content, by weight :			
1. Not exceeding 45%	Free	Free	L
2. Exceeding 45%	Free	Free	L
B. Containing added sugar :			
I. Milk and cream, in powder or granules :			
* a) Special milk for infants, in hermetically sealed cans of a net capacity of 500g or less and of a fat content, by weight :			
1. Exceeding 10% but not exceeding 11%	Free	Free	L
2. Exceeding 14.5% but not exceeding 15.5%	Free	Free	L
3. Exceeding 17% but not exceeding 18%	Free	Free	L
4. Exceeding 23% but not exceeding 24%	Free	Free	L
b) Other :			
1. In immediate packings of a net capacity of 2.5kg or less and of a fat content, by weight :			
aa) Not exceeding 1.5%	Free	Free	L
bb) Exceeding 1.5% but not exceeding 27%	Free	Free	L
cc) Exceeding 27%	Free	Free	L
2. Other, of a fat content, by weight :			
aa) Not exceeding 1.5%	Free	Free	L
bb) Exceeding 1.5% but not exceeding 27%	Free	Free	L
cc) Exceeding 27%	Free	Free	L
II. Milk and cream, other than in powder or granules :			
a) In hermetically sealed cans of a net capacity of 454g or less and of a fat content, by weight, not exceeding 9.5%	Free	Free	L
b) Other, of a fat content, by weight :			
1. Not exceeding 45%	Free	Free	L
2. Exceeding 45%	Free	Free	L

* 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	
04.03 BUTTER :			
A. Of a fat content, by weight, not exceeding 85%	Free	Free	L
B. Other	Free	Free	L
04.04 CHEESE AND CURD :			
A. Emmentaler, Gruyère, Sbrinz, Bergkäse and Appenzell, not grated or powdered :			
* I. Of a minimum fat content of 45% by weight, in the dry matter, matured for at least 3 months :			
a) Whole cheeses of a free-at-frontier value per 100kg net weight of :			
1. 153.74UA† or more, but less than 173.74UA†	Free	Free	L
2. 173.74UA† or more	Free	Free	L
b) Pieces packed in vacuum or in inert gas :			
1. With rind on at least one side, of a net weight :			
aa) Of not less than 1kg but less than 5kg and of a free-at-frontier value of not less than 173.74UA† but less than 201.74UA† per 100kg net weight	Free	Free	L
bb) Of not less than 450g and of a free-at-frontier value of not less than 201.74UA† per 100kg net weight	Free	Free	L
2. Other, of a net weight of not less than 75g but not more than 250g and of a free-at-frontier value of not less than 221.74UA† per 100kg net weight	Free	Free	L
II. Other	Free	Free	L
*B. Glarus herb cheese (known as Schabziger), made from skimmed milk and mixed with finely-ground herbs	Free	Free	L
C. Blue-veined cheese, not grated or powdered	Free	Free	L
D. Processed cheese, not grated or powdered :			
* I. In the blending of which only Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger), put up (in boxes or slices) for retail sale, of a free-at-frontier value of not less than 140UA† per 100kg net weight and of a fat content, by weight, in the dry matter :			
a) Not exceeding 48% in respect of the aggregate of portions or slices	Free	Free	L
b) Not exceeding 48% in respect of 5/6ths of the aggregate of portions or slices and not exceeding 56% in respect of the remaining 1/6th	Free	Free	L
c) Exceeding 48% but not exceeding 56% in respect of the aggregate of portions or slices	Free	Free	L
II. Other, of a fat content, by weight :			
a) Not exceeding 36% and of a fat content, by weight, in the dry matter :			
1. Not exceeding 48%	Free	Free	L
2. Exceeding 48%	Free	Free	L
b) Exceeding 36%	Free	Free	L

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

† See page iii.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
04.04—continued			
E. Other :			
I. Not grated or powdered, of a fat content, by weight, not exceeding 40% and a water content, calculated by weight, of the non-fatty matter :			
a) Not exceeding 47%	Free	Free	L
b) Exceeding 47% but not exceeding 72% :			
1. Cheddar, including Chester	Free	Free	L
* 2. Tilsit and Butterkäse of a fat content, by weight, in the dry matter :			
aa) Not exceeding 48%	Free	Free	L
bb) Exceeding 48%	Free	Free	L
* 3. Kashkaval	Free	Free	L
* 4. Cheese of sheep's milk or buffalo milk, in containers containing brine, or in sheep or goat-skin bottles	Free	Free	L
5. Other	Free	Free	L
c) Exceeding 72% :			
1. In immediate packings of a net capacity not exceeding 500g	Free	Free	L
2. Other	Free	Free	L
II. Other :			
a) Grated or powdered	Free	Free	L
b) Other	Free	Free	L
04.05 BIRDS' EGGS AND EGG YOLKS, FRESH, DRIED OR OTHERWISE PRESERVED, SWEETENED OR NOT :			
A. Eggs in shell, fresh or preserved :			
I. Poultry eggs :			
† a) Eggs for hatching	Free	Free	L
b) Other	Free	Free	L
II. Other eggs	£0.0200 per 120 +7.2%	M £0.0200 per 120 C1 7.2% C2 Free	—
† B. Eggs, not in shell ; egg yolks :			
I. Suitable for human consumption :			
a) Eggs, not in shell :			
1. Dried	Free	Free	L
2. Other	Free	Free	L
b) Egg yolks :			
1. Liquid	Free	Free	L
2. Frozen	Free	Free	L
3. Dried	Free	Free	L
† II. Other	Free	Free	—
04.06 NATURAL HONEY			
	£0.1000 per cwt. +16.2%	M £0.1000 per cwt. C1 16.2% C2 Free	—
04.07 EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED			
	7.2%	M } Free C2 }	—

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

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

‡ Note—For albumin see heading 35.02.

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Chapter 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
05.01 HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED ; WASTE OF HUMAN HAIR	Free	Free
05.02 PIGS', HOGS' AND BOARS' BRISTLES OR HAIR ; BADGER HAIR AND OTHER BRUSH MAKING HAIR ; WASTE OF SUCH BRISTLES AND HAIR	Free	Free
05.03 HORSEHAIR AND HORSEHAIR WASTE, WHETHER OR NOT PUT UP ON A LAYER OR BETWEEN TWO LAYERS OF OTHER MATERIAL :		
A. Neither curled nor put up on a layer or between two layers of other material	Free	Free
B. Other	0.6%	M } Free C2 }
05.04 GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF	Free	Free
05.05 FISH WASTE	Free	Free
05.06 SINEWS AND TENDONS ; PARINGS AND SIMILAR WASTE, OF RAW HIDES OR SKINS	Free	Free
05.07 SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION ; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS :		
A. Bed feathers ; down :		
I. Raw	Free	Free
II. Other	2.1%	M } Free C2 }
B. Other	1.2%	M } Free C2 }
05.08 BONES AND HORN-CORES, UNWORKED, DE-FATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGEL-ATINISED ; POWDER AND WASTE OF THESE PRODUCTS :		
A. Ossein	Free	Free
B. Bone meal	2%	CI } Free C2 } E }
C. Other	2%	CI } Free C2 } E }

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	2%	CI C2 E } Free
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	4-8%	M C2 } Free
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	3%	M C2 } Free
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	3.2%	M } Free C2 }
II. Bulbs, corms, rhizomes and tubers :		
a) Begonia and gloxinia	6.2%	M Free C1 3.2% C2 Free
b) Other	9.2%	M Free C1 3.2% C2 Free
III. Other, including dahlia and other tuberous roots	3.2% + £0.0375 per lb.	M Free C1 3.2% C2 Free
B. In growth or in flower :		
I. Orchids, hyacinths, narcissi and tulips :		
a) Narcissus (polyanthus types), roman hyacinth	6% + £1.2600 per cwt. (gross)	M £1.2600 per cwt. (gross) C1 6% 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	6% + £9.5199 per cwt. (gross)	M £9.5199 per cwt. (gross) C1 6% C2 Free
2. From 1 March to 30 April	6% + £7.5600 per cwt. (gross)	M £7.5600 per cwt. (gross) C1 6% C2 Free
3. From 1 May to 30 November	6% + £5.5998 per cwt. (gross)	M £5.5998 per cwt. (gross) C1 6% C2 Free
c) Other	6% + £5.5998 per cwt. (gross)	M £5.5998 per cwt. (gross) C1 6% C2 Free
II. Other :		
a) Ixia, snowdrop, star of Bethlehem	4% + £1.2600 per cwt. (gross)	M £1.2600 per cwt. (gross) C1 4% C2 Free
b) Ranunculus	4% + £1.9599 per cwt. (gross)	M £1.9599 per cwt. (gross) C1 4% 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	4% + £9.5199 per cwt. (gross)	M £9.5199 per cwt. (gross) C1 4% C2 Free
2. From 1 March to 30 April	4% + £7.5600 per cwt. (gross)	M £7.5600 per cwt. (gross) C1 4% C2 Free
3. From 1 May to 30 November	4% + £5.5998 per cwt. (gross)	M £5.5998 per cwt. (gross) C1 4% C2 Free
d) Freesia :		
1. From 1 September to 30 April	19%	M 15% C1 4% C2 Free
2. From 1 May to 31 August	10%	M 6% C1 4% C2 Free
e) Other	4% + £5.5998 per cwt. (gross)	M £5.5998 per cwt. (gross) C1 4% 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	4.8%	M } Free C2 }
B. Vine slips, grafted or rooted	1.2% + £1.3500 per cwt. (gross)	M £1.3500 per cwt. (gross) C1 1.2% C2 Free
C. Pineapple plants	£1.3500 per cwt. (gross)	C1 } Free C2 }
D. Other :		
I. Mushroom spawn	5.2%	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 4ft. in length; seedlings of rosa canina or rosa laxa	5.2%	M } Free C2 }
b) Other :		
1. Standard trees, including half standards, quarter standards and weeping standards	5.2% + £7.2000 per 100	M £7.2000 per 100 C1 5.2% C2 Free
2. Other	5.2% + £1.8000 per 100	M £1.8000 per 100 C1 5.2% C2 Free
III. Fruit stocks and fruit trees, shrubs, bushes and plants	5.2% + £1.3500 per cwt. (gross)	M £1.3500 per cwt. (gross) C1 5.2% C2 Free
IV. Azalea indica :		
a) Not in flower	5.2%	M } Free C2 }
b) In flower	5.2% + £5.5998 per cwt. (gross)	M £5.5998 per cwt. (gross) C1 5.2% 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	5.2%	M } Free C2 }
VI. Other :		
a) Not in flower :		
1. Trees, shrubs and bushes	5.2% + £1.3500 per cwt. (gross)	M £1.3500 per cwt. (gross) C1 5.2% C2 Free
2. Other	5.2% + £0.0375 per lb. (gross)	M £0.0375 per lb. (gross) C1 5.2% C2 Free
b) In flower :		
1. <i>Gypsophila</i> , heather, marguerite, marigold, stock	5.2% + £1.2600 per cwt. (gross)	M £1.2600 per cwt. (gross) C1 5.2% C2 Free
2. Other	5.2% + £5.5998 per cwt. (gross)	M £5.5998 per cwt. (gross) C1 5.2% 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) <i>Mimosa</i>	9.6% + £0.5598 per cwt.	M £0.5598 per cwt. C1 9.6% C2 Free
b) <i>Gypsophila</i> , heather, <i>ixia</i> , marguerite, marigold, roman hyacinth, snowdrop, star of Bethlehem, stock	9.6% + £1.2600 per cwt.	M £1.2600 per cwt. C1 9.6% C2 Free
c) Lilac	9.6% + £0.0090 per lb.	M £0.0090 per lb. C1 9.6% C2 Free
d) <i>Narcissus</i> (polyanthus types), peony, ranunculus	9.6% + £1.9599 per cwt.	M £1.9599 per cwt. C1 9.6% C2 Free
e) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip	9.6% + £5.5998 per cwt.	M £5.5998 per cwt. C1 9.6% C2 Free
f) Freesia :		
1. From 1 September to 31 October :		
aa) Of a value exceeding £0.9000 per lb.	9.6% + £0.2100 per lb.	M £0.2100 per lb. C1 9.6% C2 Free
bb) Other	24%	M 15% C1 9.6% C2 Free
2. From 1 June to 31 August		
g) Anemone, carnation, rose	9.6% + £0.0750 per lb.	M £0.0750 per lb. C1 9.6% C2 Free
h) Other	9.6% + £0.0600 per lb.	M £0.0600 per lb. C1 9.6% C2 Free

Tariff Heading	Rate of Duty	
	Full	Preferential
06.03 A.—continued		
II. From 1 November to 31 May :		
a) Mimosa	6.8% + £0.5598 per cwt.	M £0.5598 per cwt. C1 6.8% C2 Free
b) Gypsophila, heather, ixia, marguerite, marigold, roman hyacinth, snowdrop, star of Bethlehem, stock	6.8% + £1.2600 per cwt.	M £1.2600 per cwt. C1 6.8% C2 Free
c) Lilac	6.8% + £0.0090 per lb.	M £0.0090 per lb. C1 6.8% C2 Free
d) Narcissus (polyanthus types), peony, ranunculus	6.8% + £1.9599 per cwt.	M £1.9599 per cwt. C1 6.8% 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	6.8% + £5.5998 per cwt.	M £5.5998 per cwt. C1 6.8% C2 Free
2. From 1 December to last day of February	6.8% + £9.5199 per cwt.	M £9.5199 per cwt. C1 6.8% C2 Free
3. From 1 March to 30 April	6.8% + £7.5600 per cwt.	M £7.5600 per cwt. C1 6.8% C2 Free
4. From 1 May to 31 May	6.8% + £5.5998 per cwt.	M £5.5998 per cwt. C1 6.8% C2 Free
f) Freesia :		
1. From 1 November to 30 April :		
aa) Of a value exceeding £0.9000 per lb.	6.8% + £0.2100 per lb.	M £0.2100 per lb. C1 6.8% C2 Free
bb) Other	21.8%	M 15% C1 6.8% C2 Free
2. From 1 May to 31 May	6.8% + £0.0750 per lb.	M £0.0750 per lb. C1 6.8% C2 Free
g) Anemone, carnation, rose	6.8% + £0.0750 per lb.	M £0.0750 per lb. C1 6.8% C2 Free
h) Other	6.8% + £0.0600 per lb.	M £0.0600 per lb. C1 6.8% C2 Free
B. Other :		
I. Mimosa	8% + £0.5598 per cwt.	M £0.5598 per cwt. C1 8% C2 Free
II. Gypsophila, heather, ixia, marguerite, marigold, roman hyacinth, snowdrop, star of Bethlehem, stock	8% + £1.2600 per cwt.	M £1.2600 per cwt. C1 8% C2 Free

Tariff Heading	Rate of Duty	
	Full	Preferential
06.03 B.—continued		
III. Lilac	8% + £0.0090 per lb.	M £0.0090 per lb. C1 8% C2 Free
IV. Narcissus (polyanthus types), peony, ranunculus	8% + £1.9599 per cwt.	M £1.9599 per cwt. C1 8% 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	8% + £9.5199 per cwt.	M £9.5199 per cwt. C1 8% C2 Free
b) From 1 March to 30 April	8% + £7.5600 per cwt.	M £7.5600 per cwt. C1 8% C2 Free
c) From 1 May to 30 November	8% + £5.5998 per cwt.	M £5.5998 per cwt. C1 8% C2 Free
VI. Freesia :		
a) From 1 September to 30 April :		
1. Of a value exceeding £0.9000 per lb.	8% + £0.2100 per lb.	M £0.2100 per lb. C1 8% C2 Free
2. Other	23%	M 15% C1 8% C2 Free
b) From 1 May to 31 August	8% + £0.0750 per lb.	M £0.0750 per lb. C1 8% C2 Free
VII. Anemone, carnation, rose	8% + £0.0750 per lb.	M £0.0750 per lb. C1 8% C2 Free
VIII. Other	8% + £0.0600 per lb.	M £0.0600 per lb. C1 8% C2 Free
06.04 FOLIAGE, BRANCHES AND OTHER PARTS (OTHER THAN FLOWERS OR BUDS) OF TREES, SHRUBS, BUSHES AND OTHER PLANTS, AND MOSSES, LICHENS AND GRASSES, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED :		
A. Reindeer moss	£1.2600 per cwt.	C1 } Free C2 }
B. Other :		
1. Fresh :		
a) Foliage :		
1. Cycas, magnolia, holly, mistletoe, golden palm	4%	M } Free C2 }
2. Asparagus	4% + £5.5998 per cwt.	M £5.5998 per cwt. C1 4% C2 Free
3. Other	4% + £1.2600 per cwt.	M £1.2600 per cwt. C1 4% C2 Free

Tariff Heading	Rate of Duty	
	Full	Preferential
06.04 B.1.—continued		
b) Branches (other than foliage) and other parts	4%	M } Free C2 }
c) Mosses and lichens	4% + £1.2600 per cwt.	M £1.2600 per cwt. C1 4% C2 Free
d) Grasses :		
1. Agrostis, erianthus, eulalia, pampas, stipa, tropini (lagurus)	4%	M } Free C2 }
2. Other	4% + £1.2600 per cwt.	M £1.2600 per cwt. C1 4% C2 Free
II. Not further prepared than dried :		
a) Foliage :		
1. Cycas, magnolia, holly, mistletoe, golden palm	3.2%	M } Free C2 }
2. Asparagus	3.2% + £5.5998 per cwt.	M £5.5998 per cwt. C1 3.2% C2 Free
3. Other	3.2% + £1.2600 per cwt.	M £1.2600 per cwt. C1 3.2% C2 Free
b) Branches (other than foliage) and other parts	3.2%	M } Free C2 }
c) Mosses and lichens	3.2% + £1.2600 per cwt.	M £1.2600 per cwt. C1 3.2% C2 Free
d) Grasses :		
1. Agrostis, erianthus, eulalia, pampas, stipa, tropini (lagurus)	3.2%	M } Free C2 }
2. Other	3.2% + £1.2600 per cwt.	M £1.2600 per cwt. C1 3.2% C2 Free
III. Other :		
a) Foliage :		
1. Cycas, magnolia, holly, mistletoe, golden palm	6.8%	M } Free C2 }
2. Asparagus	6.8% + £5.5998 per cwt.	M £5.5998 per cwt. C1 6.8% C2 Free
3. Other	6.8% + £1.2600 per cwt.	M £1.2600 per cwt. C1 6.8% C2 Free
b) Branches (other than foliage) and other parts	6.8%	M } Free C2 }
c) Mosses and lichens	6.8% + £1.2600 per cwt.	M £1.2600 per cwt. C1 6.8% C2 Free
d) Grasses :		
1. Agrostis, erianthus, eulalia, pampas, stipa, tropini (lagurus)	6.8%	M } Free C2 }
2. Other	6.8% + £1.2600 per cwt.	M £1.2600 per cwt. C1 6.8% 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. III..

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	5.4% + £0.0393 per 100kg	M £0.0393 per 100kg CI 5.4% C2 Free	—
b) From 1 July to 31 August	5.4% + £0.0787 per 100kg	M £0.0787 per 100kg CI 5.4% C2 Free	—
c) From 1 September to 15 May	5.4% + £0.0393 per 100kg	M £0.0393 per 100kg CI 5.4% C2 Free	—
II. New potatoes :			
a) From 1 January to 15 May	9% + £0.0393 per 100kg	M £0.0393 per 100kg CI 9% C2 Free	—
b) From 16 May to 30 June	12.6% + £0.3672 per 100kg	M £0.3672 per 100kg CI 12.6% C2 Free	—
III. Other :			
*a) For the manufacture of starch :			
1. From 1 July to 31 August	5.4% + £0.0787 per 100kg	M £0.0787 per 100kg CI 5.4% C2 Free	—
2. From 1 September to 30 June	5.4% + £0.0393 per 100kg	M £0.0393 per 100kg CI 5.4% C2 Free	—
b) Other :			
1. From 1 July to 31 August	10.8% + £0.0787 per 100kg	M £0.0787 per 100kg CI 10.8% C2 Free	—
2. From 1 September to 30 June	10.8% + £0.0393 per 100kg	M £0.0393 per 100kg CI 10.8% C2 Free	—
B. Cabbages, cauliflowers and Brussels sprouts :			
I. Cauliflowers :			
a) From 15 April to 30 November :			
1. From 15 April to 30 June	£0.4723 per 100kg, + 6.8% or 0.80UA† per 100kg ‡	M £0.4723 per 100kg CI 6.8% or 0.80UA† 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.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
07.01 B.1.a)—continued			
2. From 1 July to 30 November	£0.3543 per 100kg, + 6.8% or 0.80UA† per 100kg †	M. £0.3543 per 100kg CI 6.8% or 0.80UA† per 100kg † C2 Free	—
b) From 1 December to 14 April :			
1. From 1 December to last day of February	£0.3543 per 100kg, + 4.8% or 0.56UA† per 100kg †	M £0.3543 per 100kg CI 4.8% or 0.56UA† per 100kg † C2 Free	—
2. From 1 March to 14 April	£0.4723 per 100kg, + 4.8% or 0.56UA† per 100kg †	M £0.4723 per 100kg CI 4.8% or 0.56UA† per 100kg † C2 Free	—
II. White cabbages and red cabbages	6% or 0.20UA† per 100kg †	M } Free C2 }	—
III. Other	6%	M } Free C2 }	—
C. Spinach	5.2%	M } Free C2 }	—
D. Salad vegetables, including endive and chicory :			
I. Cabbage lettuce :			
a) From 1 April to 30 November :			
1. From 1 April to 30 April	£1.7715 per 100kg, + 6% or 1UA† per 100kg gross †	M £1.7715 per 100kg CI 6% or 1UA† per 100kg gross † C2 Free	—
2. From 1 May to 31 May	£1.1810 per 100kg, + 6% or 1UA† per 100kg gross †	M £1.1810 per 100kg CI 6% or 1UA† per 100kg gross † C2 Free	—
3. From 1 June to 31 October	£0.9448 per 100kg, + 6% or 1UA† per 100kg gross †	M £0.9448 per 100kg CI 6% or 1UA† per 100kg gross † C2 Free	—
4. From 1 November to 30 November	£0.5905 per 100kg, + 6% or 1UA† per 100kg gross †	M £0.5905 per 100kg CI 6% or 1UA† per 100kg gross † C2 Free	—
b) From 1 December to 31 March :			
1. From 1 December to last day of February	£0.5905 per 100kg, + 5.2% or 0.64UA† per 100kg gross †	M £0.5905 per 100kg CI 5.2% or 0.64UA† per 100kg gross † C2 Free	—
2. From 1 March to 31 March	£1.7715 per 100kg + 5.2% or 0.64UA† per 100kg gross †	M £1.7715 per 100kg CI 5.2% or 0.64UA† per 100kg gross † C2 Free	—
II. Other :			
a) Lettuce (other than cabbage lettuce) and endive :			
1. From 1 March to 30 April	5.2% + £1.7715 per 100kg	M £1.7715 per 100kg CI 5.2% C2 Free	—
2. From 1 May to 31 May	5.2% + £1.1810 per 100kg	M £1.1810 per 100kg CI 5.2% C2 Free	—

† Whichever is the greater.

† See page iii.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
07.01 D.II. a)—continued			
3. From 1 June to 31 October	5.2% + £0.9448 per 100kg	M £0.9448 per 100kg C1 5.2% C2 Free	—
4. From 1 November to last day of February	5.2% + £0.5905 per 100kg	M £0.5905 per 100kg C1 5.2% C2 Free	—
b) Chicory (salad) :			
1. From 1 November to 31 March	5.2% + £0.4723 per 100kg	M £0.4723 per 100kg C1 5.2% C2 Free	—
2. From 1 April to 31 October	11.2%	M 6% C1 5.2% C2 Free	—
c) Other	5.2%	M } Free C2 }	—
E. Chard (or white beet) and cardoons	5.2%	M } Free C2 }	—
F. Leguminous vegetables, shelled or unshelled :			
I. Peas :			
a) From 1 September to 31 May	10%	M 6% C1 4% C2 Free	—
b) From 1 June to 31 August :			
1. Unshelled :			
aa) From 1 June to 31 July	6.8% + £1.1019 per 100kg	M £1.1019 per 100kg C1 6.8% C2 Free	—
bb) From 1 August to 31 August	12.8%	M 6% C1 6.8% C2 Free	—
2. Shelled	12.8%	M 6% C1 6.8% C2 Free	—
II. Beans (of the species <i>Phaseolus</i>) :			
a) From 1 October to 30 June	6%, + 5.2% or 0.80UA† per 100kg †	M 6% C1 5.2% or 0.80UA† per 100kg † C2 Free	—
b) From 1 July to 30 September	6%, + 6.8% or 0.80UA† per 100kg †	M 6% C1 6.8% or 0.80UA† per 100kg † C2 Free	—
III. Other			
	11.6%	M 6% C1 5.6% 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	5.2%	M } Free C2 }	—
b) From 1 October to 30 April	6.8%	M } Free C2 }	—
II. Carrots and turnips :			
a) Carrots :			
1. From 1 April to 30 April	12.8%	M 6% C1 6.8% C2 Free	—

† Whichever is the greater.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
07.01 G.11.a)—continued			
2. From 1 May to 30 June	6.8% + £1.1810 per 100kg	M £1.1810 per 100kg C1 6.8% C2 Free	—
3. From 1 July to 31 October	12.8%	M 6% C1 6.8% C2 Free	—
4. From 1 November to 31 March	9.8%	M 3% C1 6.8% C2 Free	—
b) Turnips	12.8%	M 6% C1 6.8% C2 Free	—
III. Horse-radish (<i>Cochlearia oleracea</i>)	6%	M } Free C2 }	—
IV. Other	6.8%	M } Free C2 }	—
H. Onions, shallots and garlic	4.8%	M } Free C2 }	—
IJ. Leeks and other alliaceous plants (for example, chives, Welsh onions)	5.2%	M } Free C2 }	—
K. Asparagus :			
I. From 16 April to 30 June	6.4% + £3.3069 per 100kg	M £3.3069 per 100kg C1 6.4% C2 Free	—
II. From 1 July to 15 April	12.4%	M 6% C1 6.4% C2 Free	—
L. Artichokes	5.2%	M } Free C2 }	—
M. Tomatoes :			
I. From 1 November to 14 May :			
a) From 1 November to 15 November	6%, + 4.4% or 0.80UA† per 100kg †	M 6% C1 4.4% or 0.80UA† per 100kg † C2 Free	*
b) From 16 November to 31 March	4.8%, + 4.4% or 0.80UA† per 100kg †	M 4.8% C1 4.4% or 0.80UA† per 100kg † C2 Free	*
c) From 1 April to 30 April	6%, + 4.4% or 0.80UA† per 100kg †	M 6% C1 4.4% or 0.80UA† per 100kg † C2 Free	*
d) From 1 May to 14 May :			
1. Of a value exceeding £13.7800 per 100kg	£2.2044 per 100kg, + 4.4% or 0.80UA† per 100kg †	M £2.2044 per 100kg C1 4.4% or 0.80UA† per 100kg † C2 Free	*
2. Other	6%, + 4.4% or 0.80UA† per 100kg †	M 6% C1 4.4% or 0.80UA† per 100kg † C2 Free	*

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

† Whichever is the greater

‡ 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	£2.2044 per 100kg, + 7.2% or 1.40UA† per 100kg†	M £2.2044 per 100kg CI 7.2% or 1.40UA† per 100kg † C2 Free	*
2. Other	6%, + 7.2% or 1.40UA† per 100kg †	M 6% CI 7.2% or 1.40UA† per 100kg † C2 Free	*
b) From 16 May to 31 May :			
1. Of a value exceeding £11.0250 per 100kg	£3.3069 per 100kg, + 7.2% or 1.40UA† per 100kg †	M £3.3069 per 100kg CI 7.2% or 1.40UA† per 100kg † C2 Free	*
2. Other	6%, + 7.2% or 1.40UA† per 100kg †	M 6% CI 7.2% or 1.40UA† per 100kg † C2 Free	*
c) From 1 June to 15 June			
	£3.3069 per 100kg, + 7.2% or 1.40UA† per 100kg †	M £3.3069 per 100kg CI 7.2% or 1.40UA† per 100kg † C2 Free	*
d) From 16 June to 31 July			
	£2.7553 per 100kg, + 7.2% or 1.40UA† per 100kg †	M £2.7553 per 100kg CI 7.2% or 1.40UA† per 100kg † C2 Free	*
e) From 1 August to 31 August			
	£2.2044 per 100kg, + 7.2% or 1.40UA† per 100kg †	M £2.2044 per 100kg CI 7.2% or 1.40UA† per 100kg † C2 Free	*
f) From 1 September to 31 October			
	£1.1019 per 100kg, + 7.2% or 1.40UA† per 100kg †	M £1.1019 per 100kg CI 7.2% or 1.40UA† per 100kg † C2 Free	*
N. Olives :			
§ I. For uses other than the production of oil	4.2%	M } Free C2 }	—
II. Other	4.2%	M } Free C2 }	L
O. Capers			
	2.8%	M } Free C2 }	—
P. Cucumbers and gherkins :			
I. Cucumbers from 16 May to 31 October :			
a) From 16 May to 30 September			
	8% + £1.1810 per 100kg	M £1.1810 per 100kg CI 8% C2 Free	*
b) From 1 October to 31 October			
	14%	M 6% CI 8% C2 Free	*
II. Other :			
a) Cucumbers :			
1. From 1 March to 15 May			
	6.4% + £1.1810 per 100kg	M £1.1810 per 100kg CI 6.4% C2 Free	*
2. From 1 November to last day of February			
	12.4%	M 6% CI 6.4% C2 Free	*
b) Gherkins			
	6.4%	M } Free C2 }	—

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

§ 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	
07.01—continued			
Q. Mushrooms and truffles :			
I. Cultivated mushrooms :			
a) From 1 October to 30 April	18.4%	M 12% CI 6.4% C2 Free	—
b) From 1 May to 30 September	12.4%	M 6% CI 6.4% C2 Free	—
II. Chantarelles and flap mushrooms :			
a) Chantarelles :			
1. From 1 October to 30 April	13.6%	M 12% CI 1.6% C2 Free	—
2. From 1 May to 30 September	7.6%	M 6% CI 1.6% C2 Free	—
b) Flap mushrooms :			
1. From 1 October to 30 April	14.8%	M 12% CI 2.8% C2 Free	—
2. From 1 May to 30 September	8.8%	M 6% CI 2.8% C2 Free	—
III. Other :			
a) Mushrooms :			
1. From 1 October to 30 April	15.2%	M 12% CI 3.2% C2 Free	—
2. From 1 May to 30 September	9.2%	M 6% CI 3.2% C2 Free	—
b) Truffles	3.2%	M } Free C2 }	—
R. Fennel :			
I. Sweet fennel	4%	M } Free C2 }	—
II. Other	4% + £2.4802 per 100kg	M £2.4802 per 100kg CI 4% C2 Free	—
S. Sweet peppers	3.6%	M } Free C2 }	—
T. Other :			
I. Herbs	6.4% + £2.4802 per 100kg	M £2.4802 per 100kg CI 6.4% C2 Free	—
II. Other	6.4%	M } Free C2 }	—
07.02 VEGETABLES (WHETHER OR NOT COOKED), PRESERVED BY FREEZING :			
A. Olives	11.4%	M } Free C2 }	—
B. Other	7.2%	M } Free C2 }	—
07.03 VEGETABLES PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS, BUT NOT SPECIALLY PREPARED FOR IMMEDIATE CONSUMPTION :			
A. Olives :			
* I. For uses other than the production of oil	4.8%	M } Free C2 }	—
II. Other	4.8%	M } Free C2 }	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	
07.03—continued			
B. Capers	2.4%	M } Free	—
C. Onions	3.6%	CI } Free	—
D. Cucumbers and gherkins	6%	Q2 } Free	—
E. Other vegetables	4.8%	M } Free	—
F. Mixtures of vegetables specified above	6%	Q2 } Free	—
07.04 DRIED, DEHYDRATED OR EVAPORATED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED :			
A. Onions :			
I. In airtight containers	16.2%	M 9% CI 7.2% Q2 Free	—
II. Other	7.2%	M } Free	—
B. Other :			
I. Horse-radish	6.4%	M } Free	—
II. Herbs, not in powder	6.4% + £1.2600 per cwt.	M £1.2600 per cwt. CI 6.4% Q2 Free	—
III. Leeks	6.4%	M } Free	—
IV. Garlic, sweet peppers and tomatoes	6.4%*	Q2 } Free	—
V. Other :			
a) Vegetables (other than asparagus) in airtight containers :			
I. 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 9% CI 6.4% Q2 Free	—
2. Other	16%	M 6% CI 6.4% Q2 Free	—
b) Other	6.4%	M } Free	—
07.05 DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT :			
A. For sowing :			
I. Peas (including chick peas) and beans (of the species Phaseolus)	2.7%	M } Free	—
II. Lentils	1.2%	M } Free	—
III. Other	3%	Q2 } Free	—
B. Other :			
I. Peas (including chick peas) and beans (of the species Phaseolus) :			
a) Split peas	8.7%	M 6% CI 2.7% Q2 Free	—
b) Other	2.7%	M } Free	—
II. Lentils	1.2%	M } Free	—
III. Other	3%	Q2 } Free	—
07.06 MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKE, SWEET POTATOES AND OTHER SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH OR DRIED, WHOLE OR SLICED ; SAGO PITH :			
A. Manioc, arrowroot, salep and other similar roots and tubers with high starch content, excluding sweet potatoes	Free	Free	L
B. Other	1.8%	M } Free	—

* "E" rate 6% for 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, SHELLS OR NOT :			
A. Dates	7.2%	M } Free C2 }	—
B. Bananas :			
I. Fresh	12% + £0.1500 per cwt.	M £0.1500 per cwt. C1 12% C2 Free	—
II. Dried	12%	M } Free C2 }	—
C. Pineapples	5.4%	M } Free C2 }	—
D. Avocados	4.8%	M } Free C2 }	—
E. Coconuts	1.2%	M } Free C2 }	—
F. Cashew nuts	1.5%	M } Free C2 }	—
G. Brazil nuts	Free	Free	—
H. Other	3.6%	M } Free C2 }	—
08.02 CITRUS FRUIT, FRESH OR DRIED :			
A. Oranges :			
I. Sweet oranges, fresh :			
a) From 1 April to 15 October :			
1. From 1 April to 30 April	5.2% + £0.1050 per cwt.	M £0.1050 per cwt. C1 5.2% C2 Free	*
2. From 1 May to 15 May	2.4% + £0.1050 per cwt.	M £0.1050 per cwt. C1 2.4% C2 Free	*
3. From 16 May to 15 October	1.6% + £0.1050 per cwt.	M £0.1050 per cwt. C1 1.6% C2 Free	*
b) From 16 October to 31 March :			
1. From 16 October to 30 November	8% + £0.1050 per cwt.	M £0.1050 per cwt. C1 8% C2 Free	*
2. From 1 December to 31 March	8%	M } Free C2 }	*
II. Other :			
a) From 1 April to 15 October :			
1. Fresh	6% + £0.1050 per cwt.	M £0.1050 per cwt. C1 6% C2 Free	—
2. Dried	12%	M } 6% C1 } C2 Free	—
b) From 16 October to 31 March :			
1. Fresh :			
aa) From 16 October to 30 November	8% + £0.1050 per cwt.	M £0.1050 per cwt. C1 8% C2 Free	—
bb) From 1 December to 31 March	8%	M } Free C2 }	—
2. Dried	14%	M } 6% C1 } 8% 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	
08.02—continued			
B. Mandarins and satsumas; clementines, tangerines and other similar citrus hybrids:			
I. Fresh:			
a) Clementines, mandarins and tangerines:			
1. From 1 April to 30 November	8% + £0.1050 per cwt.	M £0.1050 per cwt. C1 8% C2 Free	*
2. From 1 December to 31 March	8%	M } Free C2 }	*
b) Other	8%	M } Free C2 }	*
II. Dried	14%	M 6% C1 8% C2 Free	*
C. Lemons:			
I. Fresh	3.2%	M } Free C2 }	*
II. Dried	9.2%	M 6% C1 3.2% C2 Free	*
D. Grapefruit:			
I. Fresh	1.6% + £0.1500 per cwt.	M £0.1500 per cwt. C1 1.6% C2 Free	—
II. Dried	7.6%	M 6% C1 1.6% C2 Free	—
E. Other:			
I. Fresh	6.4%	M } Free C2 }	—
II. Dried	12.4%	M 6% C1 6.4% C2 Free	—
08.03 FIGS, FRESH OR DRIED:			
A. Fresh	2.8% †	M } Free C2 }	—
B. Dried	4% + £0.1800 per cwt.	M £0.1800 per cwt. C1 4% C2 Free	—
08.04 GRAPES, FRESH OR DRIED:			
A. Fresh:			
I. Table grapes:			
a) From 1 November to 14 July:			
1. Hothouse:			
aa) From 1 November to 31 January	18%	M 3% C1 7.2% C2 Free	*
bb) From 1 February to 30 June	7.2% + £0.4200 per cwt.	M £0.4200 per cwt. C1 7.2% C2 Free	*
cc) From 1 July to 14 July	18%	M 6% C1 7.2% C2 Free	*

† "E" rate 1.8% for Portugal.

* 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	
08.04 A. I.a)—continued			
2. Other :			
aa) From 1 November to 31 January	10.2%	M 3% C1 7.2% C2 Free	*
bb) From 1 February to 30 June	7.2% + £0.4200 per cwt.	M £0.4200 per cwt. C1 7.2% C2 Free	*
cc) From 1 July to 14 July	13.2%	M 6% C1 7.2% C2 Free	*
b) From 15 July to 31 October :			
1. Hothouse :			
aa) from 15 July to 31 August	22%	M 6% C1 8.8% C2 Free	*
bb) from 1 September to 31 October	22%	M 3% C1 8.8% C2 Free	*
2. Other :			
aa) From 15 July to 31 August	14.8%	M 6% C1 8.8% C2 Free	*
bb) From 1 September to 31 October	11.8%	M 3% C1 8.8% C2 Free	*
II. Other :			
a) From 1 November to 14 July :			
1. From 1 November to 31 January	12.8%	M 2% C1 10.8% C2 Free	*
2. From 1 February to 30 June	10.8% + £0.2800 per cwt.	M £0.2800 per cwt. C1 10.8% C2 Free	*
3. From 1 July to 14 July	14.8%	M 4% C1 10.8% C2 Free	*
b) From 15 July to 31 October :			
1. From 15 July to 31 August	17.2%	M 4% C1 13.2% C2 Free	*
2. From 1 September to 31 October	15.2%	M 2% C1 13.2% C2 Free	*
B. Dried :			
I. In immediate containers of a net capacity of 15kg or less :			
a) Currants	1.6% + £0.0600 per cwt.	M £0.0600 per cwt. C1 1.6% C2 Free	—
b) Raisins, sultanas and other dried grapes	1.6% + £0.1200 per cwt.	M £0.1200 per cwt. C1 1.6% C2 Free	—
II. Other :			
a) Currants	1.6% + £0.0600 per cwt.	M £0.0600 per cwt. C1 1.6% C2 Free	—
b) Raisins, sultanas and other dried grapes	1.6% + £0.1200 per cwt.	M £0.1200 per cwt. C1 1.6% 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	2.8%	M } Free	—
B. Walnuts	3.2%	C2 } Free	—
C. Chestnuts	2.8%	M } Free	—
D. Pistachios	0.8%	C2 } Free	—
E. Pecans	1.2%	M } Free	—
F. Areca (or betel) and cola	0.9%	C2 } Free	—
G. Other	1.6%	M } Free	—
08.06 APPLES, PEARS AND QUINCES, FRESH :			
§ A. Apples :			
I. Cider apples, in bulk, from 16 September to 15 December	3.6% or 0.18UA† per 100kg †	M } Free	—
II. Other :			
a) From 1 August to 31 December :			
1. From 1 August to 15 August	£0.2656 per 100kg, + 5.6% or 0.96UA† per 100kg †	M £0.2656 per 100kg C1 5.6% or 0.96UA† per 100kg † C2 Free	*
2. From 16 August to 31 December	5.6% or 0.96UA† per 100kg †	M } Free	*
b) From 1 January to 31 March	4% or 0.60UA† per 100kg †	M } Free	*
c) From 1 April to 31 July :			
1. From 1 April to 15 April	2.4% or 0.56UA† per 100kg †	M } Free	*
2. From 16 April to 31 July	£0.2656 per 100kg, + 2.4% or 0.56UA† per 100kg †	M £0.2656 per 100kg C1 2.4% or 0.56UA† per 100kg † C2 Free	*
§ B. Pears :			
I. Perry pears, in bulk, from 1 August to 31 December	£0.1771 per 100kg, + 3.6% or 0.18UA† per 100kg †	M £0.1771 per 100kg C1 3.6% or 0.18UA† per 100kg † C2 Free	*
II. Other :			
a) From 1 January to 31 July :			
1. From 1 January to 31 January	£0.1771 per 100kg, + 4% or 0.60UA† per 100kg †	M £0.1771 per 100kg C1 4% or 0.60UA† per 100kg † C2 Free	*
2. From 1 February to 31 March	£0.2656 per 100kg, + 4% or 0.60UA† per 100kg †	M £0.2656 per 100kg C1 4% or 0.60UA† per 100kg † C2 Free	*
3. From 1 April to 15 July	£0.2656 per 100kg, + 2.8% or 0.60UA† per 100kg †	M £0.2656 per 100kg C1 2.8% or 0.60UA† per 100kg † C2 Free	*
4. From 16 July to 31 July	£0.2656 per 100kg, + 4% or 0.60UA† per 100kg †	M £0.2656 per 100kg C1 4% or 0.60UA† per 100kg † C2 Free	*
b) From 1 August to 31 December	£0.1771 per 100kg, + 5.2% or 0.80UA† per 100kg †	M £0.1771 per 100kg C1 5.2% or 0.80UA† per 100kg † C2 Free	*
C. Quinces	3.6%	M } Free	—

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

† Whichever is the greater

‡ See page iii.

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
08.07 STONE FRUIT, FRESH :			
A. Apricots	10%	M } Free C2 }	—
B. Peaches, including nectarines :			
I. From 1 April to 30 November	8.8%	M } Free C2 }	*
II. From 1 December to 31 March	8.8% + £0.8266 per 100kg	M £0.8266 per 100kg C1 8.8% C2 Free	*
C. Cherries :			
I. From 1 May to 15 July :			
a) From 1 May to 31 May	6% + 6% or 1.20UA† per 100kg †	M 6% C1 6% or 1.20UA† per 100kg † C2 Free	*
b) From 1 June to 15 July	£2.2044 per 100kg, + 6% or 1.20UA† per 100kg †	M £2.2044 per 100kg C1 6% or 1.20UA† per 100kg † C2 Free	*
II. From 16 July to 30 April :			
a) From 16 July to 15 August	6% + £2.2044 per 100kg	M £2.2044 per 100kg C1 6% C2 Free	*
b) From 16 August to 30 April	12%	M } 6% C1 } Free C2 }	*
D. Plums :			
I. From 1 July to 30 September	£0.9861 per 100kg, + 6% or 1.20UA† per 100kg †	M £0.9861 per 100kg C1 6% or 1.20UA† per 100kg † C2 Free	*
II. From 1 October to 30 June :			
a) From 1 October to 31 October	4% + £0.9861 per 100kg	M £0.9861 per 100kg C1 4% C2 Free	*
b) From 1 November to 15 June	7.6%	M 3.6% C1 4% C2 Free	*
c) From 16 June to 30 June	4% + £0.9861 per 100kg	M £0.9861 per 100kg C1 4% C2 Free	*
E. Other	6%	M } Free C2 }	—
08.08 BERRIES, FRESH :			
A. Strawberries :			
I. From 1 May to 31 July :			
a) From 1 May to 31 May	6% + 6.4% or 1.20UA† per 100kg †	M 6% C1 6.4% or 1.20UA† per 100kg † C2 Free	—
b) From 1 June to 9 June	£2.2044 per 100kg, + 6.4% or 1.20UA† per 100kg †	M £2.2044 per 100kg C1 6.4% or 1.20UA† per 100kg † C2 Free	—

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

† Whichever is the greater.

‡ See page iii.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
08.08 A.I.—continued			
c) From 10 June to 31 July	£3.3069 per 100kg, + 6.4% or 1.20UA† per 100kg †	M £3.3069 per 100kg CI 6.4% or 1.20UA† per 100kg † C2 Free	—
II. From 1 August to 30 April	11.6%	M 6% CI 5.6% C2 Free	—
B. Cranberries	Free	Free	—
C. Bilberries	1.6%	M } Free C2 }	—
D. Raspberries, black-currants and red-currants :			
I. Raspberries :			
a) From 1 July to 31 August	11%	M 6% CI 4.4% C2 Free	—
b) From 1 September to 30 June	7.4%	M 3% CI 4.4% C2 Free	—
II. Other :			
a) From 16 June to 31 August	4.4% + £2.2044 per 100kg	M £2.2044 per 100kg CI 4.4% C2 Free	—
b) From 1 September to 15 June	11%	M 6% CI 4.4% C2 Free	—
E. Papaws	1.2%	M } Free C2 }	—
F. Other :			
I. White-currants :			
a) From 16 June to 31 August	4.8% + £2.2044 per 100kg	M £2.2044 per 100kg CI 4.8% C2 Free	—
b) From 1 September to 15 June	10.8%	M 6% CI 4.8% C2 Free	—
II. Gooseberries :			
a) From 1 May to 31 July	4.8% + £1.1019 per 100kg	M £1.1019 per 100kg CI 4.8% C2 Free	—
b) From 1 August to 30 April	7.8%	M 3% CI 4.8% C2 Free	—
III. Loganberries :			
a) From 1 July to 31 August	10.8%	M 6% CI 4.8% C2 Free	—
b) From 1 September to 30 June	7.8%	M 3% CI 4.8% C2 Free	—
IV. Other	4.8%	M } Free C2 }	—
08.09 OTHER FRUIT, FRESH	4.4%	M } Free C2 }	—
08.10 FRUIT (WHETHER OR NOT COOKED), PRE- SERVED BY FREEZING, NOT CONTAINING ADDED SUGAR :			
A. Strawberries, raspberries, black-currants and red- currants :			
I. Strawberries	7.2% + £0.4500 per cwt.	M £0.4500 per cwt. CI 7.2% C2 Free	—
II. Other	16.2%	M 9% CI 7.2% C2 Free	—

† Whichever is the greater.

† See page iii.

Tariff Heading	Rate of Duty		Additional Charge			
	Full	Preferential				
08.10—continued						
B. Other :						
I. Apples :						
a) Pulp	8% + whichever is the less of 9% or £0.1050 per cwt.	M £0.1050 per cwt. or 9%, whichever is the less C1 8% C2 Free	—			
b) Other	8% + whichever is the less of 15% or £0.1050 per cwt.	M £0.1050 per cwt. or 15%, whichever is the less C1 8% C2 Free	—			
II. Bilberries ; grapefruit ; orange, clementine, mandarin or tangerine pulp not containing the peel :						
a) Bilberries	7.2%	M } Free C2 }	—			
b) Other	8%	M } Free C2 }	—			
III. Other :						
a) Blackberries, mulberries and cloudberrries	16.2%	M 9% C1 7.2% C2 Free	—			
b) Other	17%	M 9% C1 8% C2 Free	—			
08.11 FRUIT PROVISIONALLY PRESERVED (FOR EX- AMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERV- ATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION :						
A. Apricots :						
I. Pulp	12.4%	M 6% C1 6.4% C2 Free	—			
II. Other	16%	M 9% C1 6.4% C2 Free	—			
B. Oranges :						
I. Pulp not containing the peel	6.4%	M } Free C2 }	—			
II. Comminuted entire	6.4%	M } Free C2 }	—			
III. Pulp, containing the peel, not in brine	12.4%	M 6% C1 6.4% C2 Free	—			
IV. Other :						
a) In brine	6.4%	M } Free C2 }	—			
b) Otherwise preserved	13.9%	M 7.5% C1 6.4% C2 Free	—			
C. Papaws				11.2%	M 9% C1 2.2% C2 Free	—
D. Other ;						
I. Apples :						
a) Pulp	4.4% + whichever is the less of 9% or £0.1050 per cwt.	M £0.1050 per cwt. or 9%, whichever is the less C1 4.4% C2 Free	—			
b) Other	4.4% + whichever is the less of 15% or £0.1050 per cwt.	M £0.1050 per cwt. or 15%, whichever is the less C1 4.4% C2 Free	—			
II. Bilberries and nuts :						
a) Bilberries	3.2%	M } Free C2 }	—			
b) Nuts	4.4%	M } Free C2 }	—			

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
08.11 D.—continued			
III. Cherries	4.4%	M } Free C2 }	—
IV. Citrus fruits :			
a) Grapefruit ; clementine, mandarin or tangerine pulp not containing the peel	4.4%	M } Free C2 }	—
b) Lemons, clementines, mandarins and tangerines, comminuted entire	4.4%	M } Free C2 }	—
c) Other :			
1. In brine	4.4%	M } Free C2 }	—
2. Otherwise preserved	11%	M 7.5% C1 4.4% C2 Free	—
V. Strawberries	4.4% + £0.4500 per cwt.	M £0.4500 per cwt. C1 4.4% 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	13.4%	M 9% C1 4.4% C2 Free	—
VII. Other	13.4%	M 9% C1 4.4% C2 Free	—
08.12 FRUIT, DRIED, OTHER THAN THAT FALLING WITHIN HEADING No. 08.01, 08.02, 08.03, 08.04 OR 08.05 :			
A. Apricots :			
I. Pulp	8.8%	M 6% C1 2.8% C2 Free	—
II. Other	2.8% + £0.2400 per cwt.	M £0.2400 per cwt. C1 2.8% C2 Free	—
B. Peaches, including nectarines	2.8%	M } Free C2 }	—
C. Prunes	6.4%	M } Free C2 }	—
D. Apples and pears	3.2%	M } Free C2 }	—
E. Papaws	7.2%	M 6% C1 1.2% C2 Free	—
F. Fruit salads :			
I. Not containing prunes :			
a) Consisting of apples, pears, peaches and nectarines, with or without bilberries	3.2%	M } Free C2 }	—
b) Other	9.2%	M 6% C1 3.2% C2 Free	—
II. Containing prunes :			
a) Consisting of prunes with apples, pears, peaches and nectarines, with or without bilberries	4.8%	M } Free C2 }	—
b) Other	10.8%	M 6% C1 4.8% C2 Free	—
G. Other :			
I. Bilberries	2.4%	M } Free C2 }	—
II. Other	8.4%	M 6% C1 2.4% 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	0.8%	M } Free C2 }	—

Chapter 9

COFFEE, TEA, MATÉ AND SPICES

NOTES

1. Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows :

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

The addition of other substances to the products of headings Nos. 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided that the resulting mixtures retain the essential character of the goods falling in those headings. Otherwise such mixtures are not classified in this Chapter ; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.04.

2. This Chapter does not cover :

- (a) Sweet peppers, unground (Chapter 7) ; or
- (b) Cubeb pepper (*Piper cubeba*) and other products of heading No. 12.07.

Tariff Heading	Rate of Duty	
	Full	Preferential
09.01 COFFEE, WHETHER OR NOT ROASTED OR FREED OF CAFFEINE; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION :		
A. Coffee :		
I. Unroasted :		
a) Not freed of caffeine	4.2%	M } Free C2 }
b) Freed of caffeine	7.8%	M } Free C2 }
II. Roasted :		
a) Not freed of caffeine	9%	M } Free C2 }
b) Freed of caffeine	10.8%	M } Free C2 }
B. Husks and skins	7.8%	M } Free C2 }
C. Coffee substitutes containing coffee in any proportion	10.8%	M } Free C2 }
09.02 TEA :		
A. In immediate packings of a net capacity not exceeding 3kg	3%	M } Free C2 }
B. Other	Free	Free
09.03 MATÉ	Free	Free
09.04 PEPPER OF THE GENUS <i>PIPER</i> ; PIMENTO OF THE GENUS <i>CAPSICUM</i> OR THE GENUS <i>PIMENTA</i> :		
A. Neither crushed nor ground :		
I. Pepper :		
* a) For the industrial manufacture of essential oils or resinoids	Free	Free
b) Other	6%	M } Free C2 }
II. Pimento :		
* a) Of the genus <i>Capsicum</i> , for the manufacture of capsin or <i>Capsicum</i> oleoresin dyes	Free	Free
* b) For the industrial manufacture of essential oils or resinoids	Free	Free
c) Other	6%	M } Free C2 }
B. Crushed or ground :		
I. Pimento of the genus <i>Capsicum</i>	7.2%	M } Free C2 }
II. Other	7.5%	M } Free C2 }
09.05 VANILLA	6.9%	M } Free C2 }

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

Tariff Heading	Rate of Duty	
	Full	Preferential
09.06 CINNAMON AND CINNAMON-TREE FLOWERS :		
A. Ground	6%	M } Free C2 }
B. Other	4.8%	M } Free C2 }
09.07 CLOVES (WHOLE FRUIT, CLOVES AND STEMS)	9%	M } Free C2 }
09.08 NUTMEG, MACE AND CARDAMOMS :		
A. Neither crushed nor ground :		
* I. For the industrial manufacture of essential oils or resinoids	Free	Free
II. Other :		
a) Nutmeg	6%	M } Free C2 }
b) Other	Free	Free
B. Crushed or ground :		
I. Nutmeg	7.2%	M } Free C2 }
II. Mace	4.8%	M } Free C2 }
III. Cardamoms	Free	Free
09.09 SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN, CARAWAY AND JUNIPER :		
A. Neither crushed nor ground :		
I. Aniseed	3%	M } Free C2 }
II. Badian seed	13.8%	M } Free C2 }
III. Seeds of fennel, coriander, cumin, caraway and juniper :		
* a) For the industrial manufacture of essential oils or resinoids	Free	Free
b) Other :		
1. Coriander seed	Free	Free
2. Other	3%	M } Free C2 }
B. Crushed or ground :		
I. Badian seed	15.6%	M } Free C2 }
II. Coriander seed	Free	Free
III. Other	6%	M } Free C2 }
09.10 THYME, SAFFRON AND BAY LEAVES; OTHER SPICES :		
A. Thyme :		
I. Neither crushed nor ground:		
a) Wild thyme (thymus serpyllum)	Free	Free
b) Other	8.4%	M } Free C2 }
II. Crushed or ground	10.2%	M } Free C2 }
B. Bay leaves	8.4%	M } Free C2 }
C. Saffron :		
I. Neither crushed nor ground	9.6%	M } Free C2 }
II. Crushed or ground	11.4%	M } Free C2 }
D. Ginger	Free	Free
E. Turmeric (Curcuma) ; fenugreek seed	Free	Free
F. Other spices, including mixtures referred to in Note 1(b) to this Chapter :		
I. Neither crushed nor ground	12%	M } Free C2 }
II. Crushed or ground :		
a) Curry powder and paste	Free	Free
b) Other	15%	M } Free C2 }

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

Chapter 10

CEREALS

NOTE

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

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

ADDITIONAL NOTES

1. The term "durum wheat", as used in subheading 10.01 B., shall be taken to mean wheat of the "triticum durum" species and the hybrids derived from the interspecific crossing of "triticum durum" with the same number of chromosomes as that species. Durum wheat thus defined must be of a colour ranging from amber-yellow to brown and show a translucent horn-like vitreous fracture.
2. The following terms shall have the meanings hereunder assigned to them :
 - (a) "Round grained rice" (10.06 A. I. a), A. II. a), B. I. a) and B. II. a)) : rice, the grains of which are of a length not exceeding 5.2mm and of a length/width ratio of less than 2 ;
 - (b) "Long grained rice" (10.06 A. I. b), A. II. b), B. I. b) and B. II. b)) : rice, the grains of which are of a length exceeding 5.2mm ;
 - (c) "Paddy rice" (10.06 A. I.) : rice which has retained its husk after threshing ;
 - (d) "Husked rice" (10.06 A. II.) : paddy rice from which only the husk has been removed. Examples of rice falling within this definition are those with the commercial descriptions "brown rice", "cargo rice", "lonzain" and "riso sbarmato" ;
 - (e) "Semi-milled rice" (10.06 B. I.) : paddy rice from which the husk, part of the germ, and the whole or part of the outer layers of the pericarp, but not the inner layers, have been removed ;
 - (f) "Wholly milled rice" (10.06 B. II.) : rice from which the husk, the whole of the outer and inner layers of the pericarp, the whole of the germ in the case of long or semi-long grained rice, and at least part thereof in the case of round grained rice, have been removed, but in which longitudinal white striations may remain on not more than 10% of the grains ;
 - (g) "Broken rice" (10.06 C.) : grain fragments the length of which does not exceed three quarters of the average length of the whole grain.
3. Levies applicable to mixtures of cereals :

A. The levy applicable to mixtures composed of two of the cereals falling within headings Nos. 10.01 to 10.05 and 10.07 shall be that applicable :

- (a) to the component cereal predominating by weight, when that cereal represents at least 90% of the weight of the mixture ;
- (b) to the component cereal liable to the higher levy, when neither of the two component cereals represents at least 90% of the weight of the mixture.
- B. Where a mixture is composed of more than two of the cereals falling within headings Nos. 10.01 to 10.05 and 10.07, and where several cereals each represent more than 10% of the weight of the mixture, the levy applicable to the mixture shall be the highest of the levies applicable to such cereals, even when the amount of the levy is the same for two or more of the cereals. Where a single cereal represents more than 10% of the weight of the mixture, the levy to be applied shall be that applicable to such cereal.
- C. The levy applicable to mixtures composed of the cereals falling within headings Nos. 10.01 to 10.05 and 10.07 and not governed by the above rules shall be the higher or highest of the levies applicable to the cereals composing the mixture concerned, even when the amount of the levy is the same for two or more of the cereals.
- D. The levy applicable to mixtures composed of one or more of the cereals falling within headings Nos. 10.01 to 10.05 and 10.07 and of one or more of the products falling within heading No. 10.06 shall be that applicable to the component cereal or product liable to the higher or highest levy.
- E. The levy applicable to mixtures composed of rice of heading No. 10.06 classifiable under several different processing groups or stages, or of rice classifiable under one or more different processing groups or stages and of broken rice, shall be that applicable :
 - (a) to the component predominating by weight, when that component represents at least 90% of the weight of the mixture ;
 - (b) to the component liable to the higher or highest levy, when no component represents at least 90% of the weight of the mixture.
- F. Where this method of assessing the levy cannot be applied, the levy to be applied to such mixtures shall be that determined by the tariff classification of the mixtures.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
10.01 WHEAT AND MESLIN (MIXED WHEAT AND RYE) :			
A. Common wheat, and meslin	Free	Free	L
B. Durum wheat	Free	Free	L
10.02 RYE	Free	Free	L
10.03 BARLEY	Free	Free	L
10.04 OATS	Free	Free	L
10.05 MAIZE :			
† A. Hybrid, for sowing :			
I. Flat white	4%	C1 } Free	*
II. Other	Free	Free	*
B. Other	Free	Free	L

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

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

Chapter II

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

NOTES

1. This Chapter does not cover :
- Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01) ;
 - Flours and meal prepared for use as infant food or for dietetic or culinary purposes of heading No. 19.02 ;
 - Corn flakes and other products falling within heading No. 19.05 ;
 - Pharmaceutical products (Chapter 30) ; or
 - Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06.
2. (A) Products from the milling of the cereals listed in the table below fall within this Chapter if they have, by weight on the dry product :
- a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2) ; and
 - an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).
- Otherwise, they fall to be classified in heading No. 23.02.
- However, germ of cereals, whole, rolled, flaked or ground, falls in all cases within heading No. 11.02.
- (B) Products falling within this Chapter under the above provisions shall be classified in heading No. 11.01 (cereal flours) if the percentage passing through a silk gauze or man-made textile sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned. Otherwise, they fall to be classified in heading No. 11.02.

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

ADDITIONAL NOTES

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

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

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

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

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
11.02—continued			
F. Pellets :			
I. Wheat	Free	Free	L
II. Rye	Free	Free	L
III. Barley	Free	Free	L
IV. Oats	Free	Free	L
V. Maize	Free	Free	L
VI. Rice	Free	Free	L
VII. Buckwheat	Free	Free	L
VIII. Millet	Free	Free	L
IX. Grain sorghum	Free	Free	L
X. Other	Free	Free	L
G. Germ of cereal, whole, rolled, flaked or ground :			
I. Wheat	Free	Free	L
II. Other	Free	Free	L
11.03 FLOURS OF THE LEGUMINOUS VEGETABLES FALLING WITHIN HEADING No. 07.05 :			
A. Of peas, beans or lentils	7.2%	M } Free C2 }	—
B. Other	7.2%	M } Free C2 }	—
11.04 FLOURS OF THE FRUITS FALLING WITHIN ANY HEADING IN CHAPTER 8 :			
A. Of bananas	10.2%	M } Free C2 }	—
B. Other	7.8%	M } Free C2 }	—
11.05 FLOUR, MEAL AND FLAKES OF POTATO	11.4%	M } Free C2 }	—
11.06 FLOUR AND MEAL OF SAGO AND OF MANIOC, ARROWROOT, SALEP AND OTHER ROOTS AND TUBERS FALLING WITHIN HEADING No. 07.06 :			
A. Denatured	Free	Free	L
B. Other :			
* I. For the manufacture of starches	Free	Free	L
II. Other	Free	Free	L
11.07 MALT, ROASTED OR NOT :			
A. Unroasted :			
I. Obtained from wheat :			
a) In the form of flour	Free	Free	L
b) Other	Free	Free	L
II. Other :			
a) In the form of flour	Free	Free	L
b) Other	Free	Free	L
B. Roasted	Free	Free	L

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
11.08 STARCHES ; INULIN :			
A. Starches :			
I. Maize starch	Free	Free	L
II. Rice starch	Free	Free	L
III. Wheat starch	Free	Free	L
IV. Potato starch	Free	Free	L
V. Other	Free	Free	L
B. Inulin	18%	M } Free C2 }	—
11.09 WHEAT GLUTEN, WHETHER OR NOT DRIED :			
A. Dried	Free	Free	L
B. Other	Free	Free	L

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

NOTES

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
12.01 OIL SEEDS AND OLEAGINOUS FRUIT, WHOLE OR BROKEN :			
† A. For sowing	Free	Free	—
B. Other	Free	Free	*
12.02 FLOURS OR MEALS OF OIL SEEDS OR OLEAGINOUS FRUIT, NON-DEFATTED (EXCLUDING MUSTARD FLOUR) :			
A. Of soya beans	4.8%	M } Free C2 }	*
B. Other	Free	Free	*
12.03 SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING :			
A. Beet seeds	7.8%	M } Free C2 }	—
B. Forest-tree seeds	Free	Free	—
C. Grass and other herbage seeds :			
I. Meadow fescue (<i>Festuca pratensis</i>) seed ; vetch seed ; seeds of the genus <i>Poa</i> (<i>Poa palustris</i> , <i>Poa trivialis</i> , <i>Poa pratensis</i>) ; rye-grass (<i>Lolium perenne</i> , <i>Lolium multiflorum</i>) ; timothy grass (<i>Phleum pratense</i>) ; red fescue (<i>Festuca rubra</i>) ; cocksfoot grass (<i>Dactylis glomerata</i>) ; bent grass (<i>Agrostis</i>)	3.6%	M } Free C2 }	—
II. Clover (<i>Trifolium</i> sp.p.)	2.4%	M } Free C2 }	—
III. Other	3%	M } Free C2 }	—
D. Flower seeds ; kohlrabi seeds (<i>Brassica oleracea</i> , <i>caulorapa</i> and <i>gongylodes</i> varieties)	4.8%	M } Free C2 }	—
E. Other	6%	M } Free C2 }	—
12.04 SUGAR BEET, WHOLE OR SLICED, FRESH, DRIED OR POWDERED ; SUGAR CANE :			
A. Sugar beet :			
I. Fresh	Free	Free	L
II. Dried or powdered	Free	Free	L
B. Sugar cane	Free	Free	L
12.05 CHICORY ROOTS, FRESH OR DRIED, WHOLE OR CUT, UNROASTED	1.2%	M } Free C2 }	—
12.06 HOP CONES AND LUPULIN	5.4%	M } Free C2 }	—

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

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

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)	1.8% *	M } Free C2 }	—
B. Liquorice roots	1.2% †	M } Free C2 }	—
C. Tonquin beans	1.8% *	M } Free C2 }	—
D. Other	Free	Free	—
12.08 LOCUST BEANS, FRESH OR DRIED, WHETHER OR NOT KIBBLED OR GROUND, BUT NOT FURTHER PREPARED ; FRUIT KERNELS AND OTHER VEGETABLE PRODUCTS OF A KIND USED PRIMARILY FOR HUMAN FOOD, NOT FALLING WITHIN ANY OTHER HEADING :			
A. Locust beans	4.8%	M } Free C2 }	—
B. Locust bean seeds :			
I. Not decorticated, crushed or ground	1.2%	M } Free C2 }	—
II. Other	5.4%	M } Free C2 }	—
C. Apricot, peach and plum stones, and kernels thereof	2.4%	M } Free C2 }	—
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	5.4%	M } Free C2 }	—
B. Other	Free	Free	—

* " E " rate 0.9% for Portugal.

† " E " rate 0.6% 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	0.3%	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	0.9%	M } Free C2 }
IV. Of liquorice	3%	M } Free C2 }
V. Of pyrethrum and of the roots of plants containing rotenone	3%	M } Free C2 }
VI. Of hops	3%	M } Free C2 }
VII. Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	3%	M } Free C2 }
VIII. Other :		
a) Medicinal	1.5%	M } Free C2 }
b) Other	Free	Free
B. Pectic substances, pectinates and pectates :		
I. Dry :		
a) Pectic substances and pectinates	9.6%*	M } Free C2 }
b) Other	14.4%	M } Free C2 }
II. Other :		
a) Pectic substances and pectinates	5.6%†	M } Free C2 }
b) Other	8.4%	M } Free C2 }
C. Agar-agar and other mucilages and thickeners, derived from vegetable products :		
I. Agar-agar	1.5%	M } Free C2 }
II. Mucilages and thickeners extracted from locust beans or locust bean seeds	1.8%	M } Free C2 }
III. Other	Free	Free

* "E" rate 6.7% for Portugal.

† "E" rate 3.9% for Portugal.

Chapter 14

VEGETABLE PLAITING AND CARVING MATERIALS ; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

1. This Chapter does not cover the following products which are to be classified in Section XI : vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading No. 14.01 is to be taken to apply, *inter alia*, to split osier, reeds, bamboos and the like, to rattan cores and to drawn or split rattans. The heading is to be taken not to apply to chipwood (heading No. 44.09).
3. Heading No. 14.02 is to be taken not to apply to wood wool (heading No. 44.12).
4. Heading No. 14.03 is to be taken not to apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

Tariff Heading	Rate of Duty	
	Full	Preferential
14.01 VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, CEREAL STRAW, CLEANED, BLEACHED OR DYED, OSIER, REEDS, RUSHES, RATTANS, BAMBOOS, RAFFIA AND LIME BARK) :		
A. Osier :		
I. Not peeled, split or otherwise prepared	Free	Free
II. Other	1.2%	M } Free C2 }
B. Cereal straw, cleaned, bleached or dyed	0.6%	M } Free C2 }
C. Other	Free	Free
14.02 VEGETABLE MATERIALS, WHETHER OR NOT PUT UP ON A LAYER OR BETWEEN TWO LAYERS OF OTHER MATERIAL, OF A KIND USED PRIMARILY AS STUFFING OR AS PADDING (FOR EXAMPLE, KAPOK, VEGETABLE HAIR AND EEL-GRASS)	Free	Free
14.03 VEGETABLE MATERIALS OF A KIND USED PRIMARILY IN BRUSHES OR IN BROOMS (FOR EXAMPLE, SORGHO, PIASSAVA, COUCH-GRASS AND ISTLE), WHETHER OR NOT IN BUNDLES OR HANKS	Free	Free
14.04 HARD SEEDS, PIPS, HULLS AND NUTS, OF A KIND USED FOR CARVING (FOR EXAMPLE, COROZO AND DOM)	Free	Free
14.05 VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	Free	Free