

Explanatory note on Agricultural Levies and other CAP Additional charges

- A. Accession by the United Kingdom to the European Economic Community involves, inter alia, the adoption of the common agricultural policy and the associated system of agricultural levies and other charges. These charges which, in many cases, replace import duties and, in others, are additional to them, are upon certain primary and processed products in the agricultural sector. These products are described in the governing Community regulations by reference to their classification in the Common Customs Tariff (CCT) of the EEC and are itemised in the CCT accordingly. All these descriptions have been incorporated into the Guernsey Tariff under the appropriate Tariff headings. However, because the goods are subject to frequently changing rates of charge it has not been possible to print these rates against the corresponding Tariff headings. Symbols have therefore been adopted as a substitute. Details of the symbols and their interpretation are given at D. below.
- B. The rates of charge, which are almost invariably expressed in specific rather than ad valorem terms, are determined by the EEC Commission in Brussels and notified by them to the member countries. The receiving organisation in the UK is the Intervention Board for Agricultural Produce, Fountain House, 2 West Mall, Reading, Berks RG1 7QW, which is responsible for processing the information and distributing it within the UK. Although the Customs and Excise is therefore not primarily responsible as a Department for the publication of these rates, information on rates is available from the States Customs Office, White Rock, during normal working hours.
- C. During the transitional period whilst differences in market prices of basic agricultural commodities between the older members of the Community (the Six) and the newer members are being brought into line, a system of compensatory amounts based on these differences, commodity by commodity, and related to marketing years will operate. The effect of this on imports is that:

- (i) in trade between the UK and the other members of the enlarged Community where UK prices of a particular commodity are lower than those of the exporting Community country the compensatory amount is not charged on imports into the UK or CI of that commodity; but if UK prices are higher then the compensatory amount is to be charged. The compensatory amount is not effective between two Community countries having the same price levels. Nor are agricultural levies as such charged in intra-Community trade.

Although at the time of going to print details of the compensatory amounts are not available, it is expected that, with the exception of apples and pears, the UK and CI will not be required to charge compensatory amounts on imports from other member states. It is also expected that the compensatory amounts charge on apples and pears will be a seasonal one.

- (ii) in the case of imports into the UK and CI from non-Community countries, the EEC rate of levy must be reduced or increased by the compensatory amount as the case may be to give the effective rate of charge. It should also be borne in mind that although a certificate of advance fixing of levy rate may be held, the rate of compensatory amount applicable is that in force at the time the entry is delivered to the Customs.
- D. The CAP symbols referred to at A. above are shown in the "Additional Charge" columns which have been introduced into the Second Schedule alongside the rate of duty columns in the Tariff headings affected. They are used to denote the following types of charge:
- (i) Levy (Symbol "L"). In a number of cases levy is the only charge arising on goods and is sometimes charged in addition to duty.

- (ii) Countervailing duty (Symbol *, with footnote). This charge may arise under certain conditions on particular products e.g. fresh grapes of heading 08.04 in the case of non-compliance with a reference price. It is payable in addition to any customs duty.
 - (iii) Compensatory amount (Symbol *, with footnote). In addition to the more general use of this term indicated at C. above, there is a further particular use of it in EEC regulation 136/66 establishing a common organisation of the market in oils and fats. This regulation provides for the charging of a compensatory amount over and above the normal import charge under certain conditions set out in the regulation which also prescribes that the additional charge shall be accountable as a levy.
- E. EEC Regulation 1059/69. This regulation, which has been amended by EEC Regulation 2520/69, provides for a system of trade applicable to goods resulting from the processing of certain basic agricultural products. It prescribes that the processed goods in question on importation into the Community shall be subject to a joint charge comprising a fixed element and a variable element which, generally speaking, allows for the higher prices which the Community processor normally has to pay for his basic materials.

Each category of goods subject to this joint charge has its own separate subheading in the Tariff with its own fixed and variable rates of charge. Apart from the changes in accordance with the transitional timetable described below, the fixed rates of charge will normally remain constant. The variable rates however are subject to change every calendar quarter. Because of this frequency of change, actual rates of variable charge will not be printed in the Tariff but, as with the CAP charges referred to above, a symbol is used instead. The symbol for variable charge is "VC" and where it applies it is shown in the column marked "Additional Charge".

The quarterly rates of variable charge are determined by the EEC Commission and, like the rates of CAP charges, are issued in the UK through the Intervention Board for Agricultural Produce (see paragraph B. above).

In certain cases (e.g. sugar confectionery of 17.04 and crispbread of 19.07) a maximum amount for the joint charge is prescribed which is itself a joint charge comprising a fixed rate of duty and an additional duty on sugar (symbol: ads) or additional duty on flour (symbol: adf). The rates of ads and adf are issued by the EEC Commission at the same time as the rates of VC.

During the transitional period the UK and CI will move not only to the Community levels of the fixed and variable elements of the basic charges for these goods but also to the Community levels of the fixed and variable elements of the maxima. The fixed elements will follow the transitional time-table for industrial goods. Each basic fixed element and its corresponding maximum fixed element will start from the same base rate. The variable elements including that of the added duty on sugar and flour will follow the normal time-table for leviable agricultural goods i.e. the compensatory amounts by which they are adjusted will be gradually removed by agreed proportional reductions each marketing year.

JFR
REVOKED BY

1973/61

GUERNSEY

STATUTORY INSTRUMENT 1973 No. 2

THE IMPORT DUTIES (BAILIWICK OF GUERNSEY) (No 60) ORDER, 1973.

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

1. The Import Duties (Bailiwick of Guernsey) (No. 59) Order, 1971(a), (hereinafter referred to as "the principal Order") is hereby amended as follows :—

(a) paragraph (c) of subsection (1) of section three thereof is repealed and the following paragraph is substituted therefor

" (c) in the case of goods of Convention area origin within the meaning of the European Free Trade Association (Guernsey) Law, 1960, but subject to section three of that Law—

(i) in the case of goods classified in Chapters one to twenty-four of the said Schedule, when a rate is shown in the third column prefixed by the letter "E", duty shall be charged at that rate ; and

(ii) in the case of goods classified in Chapters twenty-five to ninety-nine of the said Schedule, no duty shall be charged unless a rate is shown in the said third column prefixed by the letter "E" and, if a rate is so shown, duty shall be charged at that rate ; and "

(b) subsection (3) of section three thereof is re-numbered as subsection (4) and immediately after subsection (2) of the said section three there is inserted the following additional subsection numbered "(3)"—

" (3) 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." ;

(c) immediately after subsection (4) of section three thereof there is inserted the following additional subsection numbered “ (5) ”—

“ (5) An amount in the said Second Schedule expressed in units of account (UA) shall be converted to sterling according to the following rules :—

(a) immediately after the day on which, as announced by the Treasury, the United Kingdom begins to maintain exchange rate margins for sterling in accordance with provisions made in the International Monetary Fund and in operation on that date, the unit of account shall have the value of 0.88867088 grammes of fine gold and shall be converted to sterling in accordance with the gold parity declared to the International Monetary Fund and notified in the Treasury announcement ;

(b) until (and on) such day as is referred to in rule (a), the amount in units of account shall be converted to United States dollars by applying the factor 1.085714 and the amount so obtained shall be converted to sterling at the rate of exchange of dollars into sterling on the London foreign exchange market, taking the latest selling rate recorded on the day before that on which entry is made of the goods to be classified.” ;

(d) in the Second Schedule thereto—

(i) in the list of Section and Chapter Titles the items relating to sections I, II, III and IV are deleted and the items contained in the First Schedule to this Order are substituted therefor ;

(ii) sections I, II, III and IV are repealed and the sections contained in the Second Schedule to this Order are substituted therefor.

2. Notwithstanding the provisions of section three of the principal Order (as amended by this Order) no import duty shall be chargeable on goods falling within subheading 20.02 C. II. a) 2. of the Second Schedule thereto (tomatoes in air-tight containers other than certain pastes and pulps) if they satisfy the requisite conditions to benefit from any Community instrument for the time being in force in the United Kingdom made pursuant to Article 45 of the Act annexed to the treaty relating to the accession of the United Kingdom to the European Community and the European Atomic Energy Community.

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

(2) This Order may be cited as the Import Duties (Bailiwick of Guernsey) (No. 60) Order, 1973.

(3) This Order shall come into operation on the first day of February, nineteen hundred and seventy-three.

dated this thirtieth day of January, nineteen hundred and seventy-three.

H. C. HENCHMAN,

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

SECOND SCHEDULE

Section I

LIVE ANIMALS ; ANIMAL PRODUCTS

Chapter I
LIVE ANIMALS

NOTES

- I. This Chapter covers all live animals except :
- Fish, crustaceans and molluscs, of headings Nos. 03.01 and 03.03 ;
 - Microbial cultures and other products of heading No. 30.02 ; and
 - 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	Free	Free	—
III. Other	Free	Free	—
B. Asses	Free	Free	—
C. Mules and hinnies	Free	Free	—
01.02 LIVE ANIMALS OF THE BOVINE SPECIES :			
A. Domestic species :			
I. Pure-bred breeding animals	Free	Free	—
II. Other :			
† a) Calves	Free	Free	*L
b) Other :			
† 1. Cows for immediate slaughter, the meat of which is intended for processing	Free	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	Free	Free	*L
† bb) Other	Free	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	Free	Free	—
II. Goats	Free	Free	—
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. Guinea fowls	Free	Free	L
01.06 OTHER LIVE ANIMALS :			
A. Domestic rabbits	Free	Free	—
B. Pigeons	Free	Free	—
C. Other	Free	Free	—

Chapter 2

MEAT AND EDIBLE MEAT OFFALS

NOTE

This Chapter does not cover :

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

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

ADDITIONAL NOTE

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

- A. " Carcasses of domestic bovine animals ", for the purposes of subheading 02.01 A. II. a) whole carcasses of the slaughtered animals after having been bled, eviscerated and skinned. Such carcasses are imported with or without the heads, with or without the feet and with or without the other offals attached. Where carcasses are imported without the heads, the latter must have been separated from the carcass at the 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-carcasses of domestic bovine animals ", for the purposes of subheading 02.01 A. II. a) : the product resulting from the symmetrical division of the whole carcass through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis ;
- C. " Calf carcasses ", for the purposes of subheading 02.01 A. II. a) I. aa) II. : carcasses of animals of the domestic bovine species with the typical light colour of veal, weighing per carcass 130kg or less ;
- D. " Calf half-carcasses ", for the purposes of subheading 02.01 A. II. a) I. aa) II. : half-carcasses of animals of the domestic bovine species with the typical light colour of veal, weighing per half-carcass 65kg or less ;
- E. " Unseparated calf forequarters ", for the purposes of subheading 02.01 A. II. a) I. aa) 22. : the whole of the front part of a calf carcass comprising all the bones and the scrag, neck and shoulder, with a maximum of eight pairs of ribs and a minimum of four pairs of ribs. 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-carcass comprising all the bones and the scrag, neck and shoulder, with a maximum of eight ribs and a minimum of four ribs. 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 carcass comprising all the bones and the thighs and loins, with a minimum of five pairs of whole or cut ribs with or without the knuckle and with or without the thin flanks. These cuts must be of the typical light colour of veal and weigh not more than 75kg. The expression is to be extended to cover the whole of the front part of a calf carcass comprising all the bones and the scrag, neck and shoulder, with more than eight pairs of ribs ;
- H. " Separated calf hindquarters ", for the purposes of subheading 02.01 A. II. a) I. aa) 33. : the rear part of a calf half-carcass comprising all the bones and the thigh and loin, with a minimum of five whole or cut ribs with or

without the knuckle and with or without the thin flanks. These cuts must be of the typical light colour of veal and weigh not more than 40kg. The expression is to be extended to cover the front part of a calf half-carcass comprising all the bones and the scrag, neck and shoulder, with more than eight ribs ;

Ij. " Compensated quarters " :

- (a) for the purposes of subheading 02.01 A. II. a) 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 these 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 ;

- 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-carcass comprising all the bones and the scrag, neck and shoulder, with a minimum of four ribs and a maximum of ten whole or cut ribs, with or without the thin flanks ;

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

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	Free	Free	—
II. Of bovine animals :			
a) Of domestic bovine animals :			
I. Fresh or chilled :			
aa) Of calves :			
11. Carcasses and half-carcasses	Free	Free	*L
22. Separated or unseparated forequarters	Free	Free	*L
33. Separated or unseparated hindquarters	Free	Free	*L

* In certain conditions a levy is applicable.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
02.01 A. II. a) 1.— <i>continued</i>			
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	Free	Free	*L
bbb) Other	Free	Free	*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	Free	Free	*L
bbb) Other	Free	Free	*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	Free	Free	*L
bbb) Other	Free	Free	*L
cc) Other cuts of beef and veal :			
11. Unboned (bone-in)	Free	Free	*L
22. Boned or boneless	Free	Free	*L
2. Frozen :			
aa) Carcases, half-carcases, or "compensated" quarters	Free	Free	*L
† bb) Forequarters	Free	Free	*L
cc) Hindquarters	Free	Free	*L
dd) Other :			
11. Unboned (bone-in)	Free	Free	*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	Free	Free	*L
bbb) Other	Free	Free	*L
b) Other	Free	Free	—

* In certain conditions a levy is applicable.

† Certain goods when entered under this subheading will be subject to such special control procedures as the Insular Customs authorities may specify.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
02.01 A.—continued			
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 and cuts of shoulders, unboned (bone-in)	Free	Free	L
4. Loins and cuts of loins, unboned (bone-in)	Free	Free	L
5. Bellies and cuts of bellies	Free	Free	L
6. Other	Free	Free	L
b) Other	Free	Free	—
IV. Other	Free	Free	—
B. Offals :			
I. For the manufacture of pharmaceutical products			
	Free	Free	—
II. Other :			
a) Of horses, asses, mules and hinnies			
	Free	Free	—
b) Of domestic bovine animals :			
1. Livers	Free	Free	—
2. Other	Free	Free	—
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	Free	Free	—
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, with or without hearts, livers and gizzards, known as "70% ducks"			
	Free	Free	L

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
02.02 A.—continued			
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	Free	Free	—
B. Of game	Free	Free	—
C. Other :			
I. Whale and seal meat ; frogs' legs	Free	Free	—
II. Other	Free	Free	—

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	Free	Free	—
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. Hams and cuts of ham, unboned (bone-in)	Free	Free	L
3. Shoulders 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	Free	Free	L
b) Dried or smoked :			
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 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	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)	Free	Free	*L
2. Boned or boneless	Free	Free	*L
b) Offals	Free	Free	—
II. Other	Free	Free	—

* In certain conditions a levy is applicable.

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	Free	Free	—
b) Salmon and lake white fish	Free	Free	—
c) Other	Free	Free	—
II. Eels	Free	Free	—
III. Carp	Free	Free	—
IV. Other	Free	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.

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	Free	Free	*
d) Sardines (<i>Clupea pilchardus</i> Walbaum) :			
1. Fresh or chilled	Free	Free	—
2. Frozen	Free	Free	—
e) Dogfish	Free	Free	—
f) Redfish (<i>Sebastes marinus</i>) :			
1. Fresh or chilled	Free	Free	—
2. Frozen	Free	Free	—
g) Halibut (<i>Hippoglossus vulgaris</i> , <i>Hippoglossus reinhardtius</i>)	Free	Free	—
h) Cod (<i>Gadus morrhua</i> or <i>Gadus callarias</i>) :			
1. Fresh or chilled	Free	Free	—
2. Frozen	Free	Free	—
ij) Coalfish (<i>Pollachius virens</i> or <i>Gadus virens</i>) :			
1. Fresh or chilled	Free	Free	—
2. Frozen	Free	Free	—
k) Haddock :			
1. Fresh or chilled	Free	Free	—
2. Frozen	Free	Free	—
l) Whiting (<i>Merlangus merlangus</i>) :			
1. Fresh or chilled	Free	Free	—
2. Frozen	Free	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	Free	Free	—
bb) Frozen	Free	Free	—
n) Anchovies (<i>Engraulis</i> sp. p.) :			
1. Fresh or chilled	Free	Free	—
2. Frozen	Free	Free	—
o) Plaice :			
1. Fresh or chilled	Free	Free	—
2. Frozen	Free	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	Free	Free	—
2. Frozen	Free	Free	—
q) Other	Free	Free	—
II. Fillets :			
a) Fresh or chilled	Free	Free	—
b) Frozen :			
1. Of cod (<i>Gadus morrhua</i> or <i>Gadus callarias</i>)	Free	Free	—
2. Of coalfish (<i>Pollachius virens</i> or <i>Gadus virens</i>)	Free	Free	—
3. Of haddock	Free	Free	—
4. Of redfish (<i>Sebastes marinus</i>)	Free	Free	—
5. Of tunny	Free	Free	—
6. Of sea-bream of the species <i>Dentex dentex</i> and <i>Pagellus</i>	Free	Free	—
7. Other	Free	Free	—
C. Livers and roes	Free	Free	—
03.02 FISH, DRIED, SALTED OR IN BRINE ; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS :			
A. Dried, salted or in brine :			
I. Whole, headless or in pieces :			
a) Herrings	Free	Free	—
b) Cod	Free	Free	—
c) Anchovies (<i>Engraulis sp. p.</i>)	Free	Free	—
d) Common halibut (<i>Hippoglossus vulgaris</i>)	Free	Free	—
e) Salmon, salted or in brine	Free	Free	—
f) Other	Free	Free	—
II. Fillets :			
a) Of cod	Free	Free	—
b) Of salmon, salted or in brine	Free	Free	—
c) Of lesser or Greenland halibut (<i>Hippoglossus reinhardtius</i>), salted or in brine	Free	Free	—
d) Other	Free	Free	—
B. Smoked, whether or not cooked before or during the smoking process :			
I. Herring	Free	Free	—
II. Salmon	Free	Free	—
III. Lesser or Greenland halibut (<i>Hippoglossus reinhardtius</i>)	Free	Free	—
IV. Common halibut (<i>Hippoglossus vulgaris</i>)	Free	Free	—
V. Other	Free	Free	—
C. Livers and roes	Free	Free	—
D. Fish meal	Free	Free	—

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	Free	Free	—
II. Lobsters (<i>Homarus sp.p.</i>) :			
a) Live	Free	Free	—
b) Other :			
1. Whole	Free	Free	—
2. Other	Free	Free	—
III. Crabs and freshwater crayfish	Free	Free	—
IV. Shrimps and prawns :			
a) Prawns (<i>Pandalidae sp.p.</i>)	Free	Free	—
b) Shrimps of the genus " Crangon " sp.p. :			
1. Fresh, chilled or simply boiled in water	Free	Free	—
2. Other	Free	Free	—
c) Other	Free	Free	—
V. Other (for example, Norway lobsters)	Free	Free	—
B. Molluscs :			
I. Oysters :			
a) European flat oysters weighing not more than 40g each	Free	Free	—
b) Other	Free	Free	—
II. Mussels	Free	Free	—
III. Snails, other than sea snails	Free	Free	—
IV. Other :			
a) Frozen :			
I. Squid :			
aa) <i>Ommastrephes sagittatus and Loligo sp.p.</i>	Free	Free	—
bb) Other	Free	Free	—
2. Cuttle-fish of the species <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> and <i>Sepioloa rondeleti</i>	Free	Free	—
3. Octopus	Free	Free	—
4. Other	Free	Free	—
b) Other :			
1. Squid (<i>Ommastrephes sagittatus</i> and <i>Loligo sp.p.</i>)	Free	Free	—
2. Other	Free	Free	—

Chapter 4

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

NOTES

- The expression "milk" means full cream or skimmed milk, buttermilk, whey, kephir, yoghurt and similar fermented milk.
- 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

- 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.
- 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.
- 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.
- 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.
- 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, referred to dry matter,
 - the packer responsible,
 - the country of origin of the cheese.
- 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 :

- In boxes (including special packings of artificial plastic material with 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 :
 - 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 :
 - In the form of slices wrapped separately in aluminium foil, the net weight of each slice not exceeding 30g.
- 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.
 - Levy applicable to certain mixtures falling within this Chapter :

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

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

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 holding 0.5 litre or less, and of a fat content, by weight, not exceeding 11% :			
1. Of a fat content, by weight, of 8.9% or less	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, referred to dry matter, matured for at least 3 months :			
a) Whole cheeses of a free-at-frontier value per 100kg net weight of :			
1. 142:58UA† or more, but less than 162:58UA†	Free	Free	L
2. 162:58UA† 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 162:58UA† but less than 190:58UA† per 100kg net weight	Free	Free	L
bb) Of not less than 450g and of a free-at-frontier value of not less than 190:58UA† 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 210:58UA† 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, referred to 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, referred to 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 ii.

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 of a fat content by weight, referred to 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	£0.0500 per 120	C 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	£0.2500 per cwt.	C Free	—
04.07 EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	Free	Free	—

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

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	Free	Free
05.04 GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF	Free	Free
05.05 FISH WASTE	Free	Free
05.06 SINEWS AND TENDONS ; PARINGS AND SIMILAR WASTE, OF RAW HIDES OR SKINS	Free	Free
05.07 SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION ; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS :		
A. Bed feathers ; down :		
I. Raw	Free	Free
II. Other	Free	Free
B. Other	Free	Free
05.08 BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED ; POWDER AND WASTE OF THESE PRODUCTS :		
A. Ossein	Free	Free
B. Bone meal	5%	C } Free E }
C. Other	5%	C } Free 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	5%	C M } 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	Free	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 1 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	Free	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.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Preferential</i>
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	Free	Free
II. Bulbs, corms, rhizomes and tubers :		
a) Begonia and gloxinia	5%	C Free
b) Other	10%	C Free
III. Other, including dahlia and other tuberous roots	£0.0625 per lb.	C Free
B. In growth or in flower :		
I. Orchids, hyacinths, narcissi and tulips :		
a) Narcissus (polyanthus types), roman hyacinth	£2.1000 per cwt. (gross)	C 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	£15.8665 per cwt. (gross)	C Free
2. From 1 March to 30 April	£12.6000 per cwt. (gross)	C Free
3. From 1 May to 30 November	£9.3330 per cwt. (gross)	C Free
c) Other	£9.3330 per cwt. (gross)	C Free
II. Other :		
a) Ixia, snowdrop, star of Bethlehem	£2.1000 per cwt. (gross)	C Free
b) Ranunculus	£3.2665 per cwt. (gross)	C Free
c) Iris :		
1. From 1 December to last day of February	£15.8665 per cwt. (gross)	C Free
2. From 1 March to 30 April	£12.6000 per cwt. (gross)	C Free
3. From 1 May to 30 November	£9.3330 per cwt. (gross)	C Free
d) Freesia :		
1. From 1 September to 30 April	25%	C Free
2. From 1 May to 31 August	10%	C Free
e) Other	£9.3330 per cwt. (gross)	C Free

Tariff Heading	Rate of Duty	
	Full	Preferential
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	Free	Free
B. Vine slips, grafted or rooted	£2-2500 per cwt. (gross)	C Free
C. Pineapple plants	£2-2500 per cwt. (gross)	C Free
D. Other :		
I. Mushroom spawn	Free	Free
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	Free	Free
b) Other :		
1. Standard trees, including half standards, quarter standards and weeping standards	£12 per 100	C Free
2. Other	£3 per 100	C Free
III. Fruit stocks and fruit trees, shrubs, bushes and plants	£2-2500 per cwt. (gross)	C Free
IV. Azalea indica :		
a) Not in flower	Free	Free
b) In flower	£9-3330 per cwt. (gross)	C Free
V. Broussonetia papyrifera (paper mulberry) and grafts on Broussonetia papyrifera stock ; sweet bays	Free	Free
VI. Other :		
a) Not in flower :		
1. Trees, shrubs and bushes	£2-2500 per cwt. (gross)	C Free
2. Other	£0-0625 per lb. (gross)	C Free
b) In flower :		
1. Gypsophila, heather, marguerite, marigold, stock	£2-1000 per cwt. (gross)	C Free
2. Other	£9-3330 per cwt. (gross)	C 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	£0-9330 per cwt.	C Free
b) Gypsophila, heather, ixia, marguerite, marigold, roman hyacinth, snowdrop, star of Bethlehem, stock	£2-1000 per cwt.	C Free
c) Lilac	£0-0150 per lb.	C Free
d) Narcissus (polyanthus types), peony, ranunculus	£3-2665 per cwt.	C Free
e) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip	£9-3330 per cwt.	C Free

Tariff Heading	Rate of Duty	
	Full	Preferential
06.03 A. I.—continued		
f) Freesia :		
1. From 1 September to 31 October :		
aa) Of a value exceeding £0·9000 per lb.	£0·3500 per lb.	C Free
bb) Other	25%	C Free
2. From 1 June to 31 August	£0·1250 per lb.	C Free
g) Anemone, carnation, rose	£0·1250 per lb.	C Free
h) Other	£0·1000 per lb.	C Free
II. From 1 November to 31 May :		
a) Mimosa	£0·9330 per cwt.	C Free
b) Gypsophila, heather, ixia, marguerite, marigold, roman hyacinth, snowdrop, star of Bethlehem, stock	£2·1000 per cwt.	C Free
c) Lilac	£0·0150 per lb.	C Free
d) Narcissus (polyanthus types), peony, ranunculus	£3·2665 per cwt.	C Free
e) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip :		
1. From 1 November to 30 November	£9·3330 per cwt.	C Free
2. From 1 December to last day of February	£15·8665 per cwt.	C Free
3. From 1 March to 30 April	£12·6000 per cwt.	C Free
4. From 1 May to 31 May	£9·3330 per cwt.	C Free
f) Freesia :		
1. From 1 November to 30 April :		
aa) Of a value exceeding £0·9000 per lb.	£0·3500 per lb.	C Free
bb) Other	25%	C Free
2. From 1 May to 31 May	£0·1250 per lb.	C Free
g) Anemone, carnation, rose	£0·1250 per lb.	C Free
h) Other	£0·1000 per lb.	C Free
B. Other :		
I. Mimosa	£0·9330 per cwt.	C Free
II. Gypsophila, heather, ixia, marguerite, marigold, roman hyacinth, snowdrop, star of Bethlehem, stock	£2·1000 per cwt.	C Free
III. Lilac	£0·0150 per lb.	C Free
IV. Narcissus (polyanthus types), peony, ranunculus	£3·2665 per cwt.	C 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	£15·8665 per cwt.	C Free
b) From 1 March to 30 April	£12·6000 per cwt.	C Free
c) From 1 May to 30 November	£9·3330 per cwt.	C Free
VI. Freesia :		
a) From 1 September to 30 April :		
1. Of a value exceeding £0·9000 per lb.	£0·3500 per lb.	C Free
2. Other	25%	C Free
b) From 1 May to 31 August	£0·1250 per lb.	C Free
VII. Anemone, carnation, rose	£0·1250 per lb.	C Free
VIII. Other	£0·1000 per lb.	C Free

Tariff Heading	Rate of Duty	
	Full	Preferential
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	£2·1000 per cwt.	C Free
B. Other :		
I. Fresh :		
a) Foliage :		
1. Cycas, magnolia, holly, mistletoe, golden palm	Free	Free
2. Asparagus	£9·3330 per cwt.	C Free
3. Other	£2·1000 per cwt.	C Free
b) Branches (other than foliage) and other parts	Free	Free
c) Mosses and lichens	£2·1000 per cwt.	C Free
d) Grasses :		
1. Agrostis, erianthus, eulalia, pampas, stipa, tropini (lagurus)	Free	Free
2. Other	£2·1000 per cwt.	C Free
II. Not further prepared than dried :		
a) Foliage :		
1. Cycas, magnolia, holly, mistletoe, golden palm	Free	Free
2. Asparagus	£9·3330 per cwt.	C Free
3. Other	£2·1000 per cwt.	C Free
b) Branches (other than foliage) and other parts	Free	Free
c) Mosses and lichens	£2·1000 per cwt.	C Free
d) Grasses :		
1. Agrostis, erianthus, eulalia, pampas, stipa, tropini (lagurus)	Free	Free
2. Other	£2·1000 per cwt.	C Free
III. Other :		
a) Foliage :		
1. Cycas, magnolia, holly, mistletoe, golden palm	Free	Free
2. Asparagus	£9·3330 per cwt.	C Free
3. Other	£2·1000 per cwt.	C Free
b) Branches (other than foliage) and other parts	Free	Free
c) Mosses and lichens	£2·1000 per cwt.	C Free
d) Grasses :		
1. Agrostis, erianthus, eulalia, pampas, stipa, tropini (lagurus)	Free	Free
2. Other	£2·1000 per cwt.	C 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	£0.0500 per cwt.	C Free	—
b) From 1 July to 31 August	£0.1000 per cwt.	C Free	—
c) From 1 September to 15 May	£0.0500 per cwt.	C Free	—
II. New potatoes :			
a) From 1 January to 15 May	£0.0500 per cwt.	C Free	—
b) From 16 May to 30 June	£0.4665 per cwt.	C Free	—
III. Other :			
a) For the manufacture of starch :			
1. From 1 July to 31 August	£0.1000 per cwt.	C Free	—
2. From 1 September to 30 June	£0.0500 per cwt.	C Free	—
b) Other :			
1. From 1 July to 31 August	£0.1000 per cwt.	C Free	—
2. From 1 September to 30 June	£0.0500 per cwt.	C Free	—
B. Cabbages, cauliflowers and Brussels sprouts :			
I. Cauliflowers :			
a) From 15 April to 30 November :			
1. From 15 April to 30 June	£0.4000 per cwt.	C Free	—
2. From 1 July to 30 November	£0.3000 per cwt.	C Free	—
b) From 1 December to 14 April :			
1. From 1 December to last day of February	£0.3000 per cwt.	C Free	—
2. From 1 March to 14 April	£0.4000 per cwt.	C Free	—
II. White cabbages and red cabbages	Free	Free	—
III. Other	Free	Free	—
C. Spinach	Free	Free	—
D. Salad vegetables, including endive and chicory :			
I. Cabbage lettuce :			
a) From 1 April to 30 November :			
1. From 1 April to 30 April	£1.5000 per cwt.	C Free	—
2. From 1 May to 31 May	£1 per cwt.	C Free	—
3. From 1 June to 31 October	£0.8000 per cwt.	C Free	—
4. From 1 November to 30 November	£0.5000 per cwt.	C Free	—
b) From 1 December to 31 March :			
1. From 1 December to last day of February	£0.5000 per cwt.	C Free	—
2. From 1 March to 31 March	£1.5000 per cwt.	C 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		Additional Charge
	Full	Preferential	
07.01 D.—continued			
II. Other :			
a) Lettuce (other than cabbage lettuce) and endive :			
1. From 1 March to 30 April	£1-5000 per cwt.	C Free	—
2. From 1 May to 31 May	£1 per cwt.	C Free	—
3. From 1 June to 31 October	£0-8000 per cwt.	C Free	—
4. From 1 November to last day of February	£0-5000 per cwt.	C Free	—
b) Chicory (salad) :			
1. From 1 November to 31 March	£0-4000 per cwt.	C Free	—
2. From 1 April to 31 October	10%	C Free	—
c) Other			
	Free	Free	—
E. Chard (or white beet) and cardoons			
	Free	Free	—
F. Leguminous vegetables, shelled or unshelled :			
I. Peas :			
a) From 1 September to 31 May	10%	C Free	—
b) From 1 June to 31 August :			
1. Unshelled :			
aa) From 1 June to 31 July	£0-9330 per cwt.	C Free	—
bb) From 1 August to 31 August	10%	C Free	—
2. Shelled			
	10%	C Free	—
II. Beans (of the species <i>Phaseolus</i>) :			
a) From 1 October to 30 June	10%	C Free	—
b) From 1 July to 30 September	10%	C Free	—
III. Other			
	10%	C 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	Free	Free	—
b) From 1 October to 30 April	Free	Free	—
II. Carrots and turnips :			
a) Carrots :			
1. From 1 April to 30 April	10%	C Free	—
2. From 1 May to 30 June	£1 per cwt.	C Free	—
3. From 1 July to 31 October	10%	C Free	—
4. From 1 November to 31 March	5%	C Free	—
b) Turnips			
	10%	C Free	—
III. Horse-radish (<i>Cochlearia armoracia</i>)			
	Free	Free	—
IV. Other			
	Free	Free	—
H. Onions, shallots and garlic :			
I. Dry-bulb onions and shallots			
	Free	Free	—
II. Garlic			
	Free	Free	—
III. Other			
	Free	Free	—
IJ. Leeks and other alliaceous plants (for example, chives, Welsh onions)			
	Free	Free	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
07.01—continued			
K. Asparagus :			
I. From 16 April to 30 June	£2-8000 per cwt.	C Free	—
II. From 1 July to 15 April	10%	C Free	—
L. Artichokes	Free	Free	—
M. Tomatoes :			
I. From 1 November to 14 May :			
a) From 1 November to 15 November	10%	C Free	*
b) From 16 November to 31 March	8%	C Free	*
c) From 1 April to 30 April	10%	C Free	*
d) From 1 May to 14 May :			
1. Of a value exceeding £7 per cwt.	£1-8665 per cwt.	C Free	*
2. Other	10%	C Free	*
II. From 15 May to 31 October :			
a) 15 May :			
1. Of a value exceeding £7 per cwt.	£1-8665 per cwt.	C Free	*
2. Other	10%	C Free	*
b) From 16 May to 31 May :			
1. Of a value exceeding £5-6000 per cwt	£2-8000 per cwt.	C Free	*
2. Other	10%	C Free	*
c) From 1 June to 15 June	£2-8000 per cwt.	C Free	*
d) From 16 June to 31 July	£2-3330 per cwt.	C Free	*
e) From 1 August to 31 August	£1-8665 per cwt.	C Free	*
f) From 1 September to 31 October	£0-9330 per cwt.	C Free	*
N. Olives :			
† I. For uses other than the production of oil	Free	Free	—
II. Other	Free	Free	L
O. Capers	Free	Free	—
P. Cucumbers and gherkins :			
I. Cucumbers from 16 May to 31 October :			
a) From 16 May to 30 September	£1 per cwt.	C Free	—
b) From 1 October to 31 October	10%	C Free	—
II. Other :			
a) Cucumbers :			
1. From 1 March to 15 May	£1 per cwt.	C Free	—
2. From 1 November to last day of February	10%	C Free	—
b) Gherkins	Free	Free	—
Q. Mushrooms and truffles :			
I. Cultivated mushrooms :			
a) From 1 October to 30 April	20%	C Free	—
b) From 1 May to 30 September	10%	C Free	—
II. Cantarelles and flap mushrooms :			
a) From 1 October to 30 April	20%	C Free	—
b) From 1 May to 30 September	10%	C Free	—
III. Other :			
a) Mushrooms :			
1. From 1 October to 30 April	20%	C Free	—
2. From 1 May to 30 September	10%	C Free	—
b) Truffles	Free	Free	—

* In certain conditions a customs 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			
R. Fennel :			
I. Sweet fennel	Free	Free	—
II. Other	£2·1000 per cwt.	C Free	—
S. Sweet peppers	Free	Free	—
T. Other :			
I. Herbs	£2·1000 per cwt.	C Free	—
II. Other	Free	Free	—
07.02 VEGETABLES (WHETHER OR NOT COOKED), PRESERVED BY FREEZING :			
A. Olives	Free	Free	—
B. Other	Free	Free	—
07.03 VEGETABLES PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS, BUT NOT SPECIALLY PREPARED FOR IMMEDIATE CONSUMPTION :			
A. Olives :			
* I. For uses other than the production of oil	Free	Free	—
II. Other	Free	Free	L
B. Capers	Free	Free	—
C. Onions	Free	Free	—
D. Cucumbers and gherkins	Free	Free	—
E. Other vegetables	Free	Free	—
F. Mixtures of vegetables specified above	Free	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	15%	C Free	—
II. Other	Free	Free	—
B. Other :			
I. Horse-radish	Free	Free	—
II. Herbs, not in powder	£2·1000 per cwt.	Free	—
III. Leeks	Free	Free	—
IV. Garlic, sweet peppers and tomatoes	Free	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	15%	C Free	—
2. Other	15%	C Free	—
b) 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		Additional Charge
	Full	Preferential	
07.05 DRIED LEGUMINOUS VEGETABLES, SHELLLED, WHETHER OR NOT SKINNED OR SPLIT :			
A. Peas (including chick peas) and beans (of the species <i>Phaseolus</i>) :			
I. Split peas	15%	C Free	—
II. Other	Free	Free	—
B. Lentils	Free	Free	—
C. Other	Free	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	Free	Free	—

Chapter 8

EDIBLE FRUIT AND NUTS ; PEEL OF MELONS OR CITRUS FRUIT

NOTES

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
08.01 DATES, BANANAS, COCONUTS, BRAZIL NUTS, CASHEW NUTS, PINEAPPLES, AVOCADOS, MANGOES, GUAVAS AND MANGOSTEENS, FRESH OR DRIED, SHELLED OR NOT :			
A. Dates	Free	Free	—
B. Bananas :			
I. Fresh	£0.3750 per cwt.	C Free	—
II. Dried	Free	Free	—
C. Pineapples	Free	Free	—
D. Avocados	Free	Free	—
E. Coconuts	Free	Free	—
F. Cashew nuts	Free	Free	—
G. Brazil nuts	Free	Free	—
H. Other	Free	Free	—
08.02 CITRUS FRUIT, FRESH OR DRIED :			
A. Oranges :			
I. Sweet oranges, fresh :			
a) From 1 April to 15 October	£0.1750 per cwt.	C Free	*
b) From 16 October to 31 March :			
1. From 16 October to 30 November	£0.1750 per cwt.	C Free	*
2. From 1 December to 31 March	Free	Free	*
II. Other :			
a) From 1 April to 15 October :			
1. Fresh	£0.1750 per cwt.	C Free	—
2. Dried	10%	C Free	—
b) From 16 October to 31 March :			
1. Fresh :			
aa) From 16 October to 30 November	£0.1750 per cwt.	C Free	—
bb) From 1 December to 31 March	Free	Free	—
2. Dried	10%	C Free	—
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	£0.1750 per cwt.	C Free	*
2. From 1 December to 31 March	Free	Free	*
b) Other	Free	Free	*
II. Dried	10%	C 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			
C. Lemons :			
I. Fresh	Free	Free	*
II. Dried	10%	C Free	*
D. Grapefruit :			
I. Fresh	£0.2500 per cwt.	C Free	—
II. Dried	10%	C Free	—
E. Other :			
I. Fresh	Free	Free	—
II. Dried	10%	C Free	—
08.03 FIGS, FRESH OR DRIED :			
A. Fresh	Free	Free	—
B. Dried	£0.3000 per cwt.	C 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	20%	C Free	*
bb) From 1 February to 30 June	£0.7000 per cwt.	C Free	*
cc) From 1 July to 14 July	20%	C Free	*
2. Other :			
aa) From 1 November to 31 January	5%	C Free	*
bb) From 1 February to 30 June	£0.7000 per cwt.	C Free	*
cc) From 1 July to 14 July	10%	C Free	*
b) From 15 July to 31 October :			
1. Hothouse	20%	C Free	*
2. Other :			
aa) From 15 July to 31 August	10%	C Free	*
bb) From 1 September to 31 October	5%	C Free	*
II. Other :			
a) From 1 November to 14 July :			
1. From 1 November to 31 January	5%	C Free	*
2. From 1 February to 30 June	£0.7000 per cwt.	C Free	*
3. From 1 July to 14 July	10%	C Free	*
b) From 15 July to 31 October :			
1. From 15 July to 31 August	10%	C Free	*
2. From 1 September to 31 October	5%	C 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	
08.04—continued			
B. Dried :			
I. In immediate containers of a net capacity of 15kg or less :			
a) Currants	£0·1000 per cwt.	C Free	—
b) Raisins, sultanas and other dried grapes	£0·2000 per cwt.	C Free	—
II. Other :			
a) Currants	£0·1000 per cwt.	C Free	—
b) Raisins, sultanas and other dried grapes	£0·2000 per cwt.	C Free	—
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	Free	Free	—
B. Walnuts	Free	Free	—
C. Chestnuts	Free	Free	—
D. Pistachios	Free	Free	—
E. Pecans	Free	Free	—
F. Areca (or betel) and cola	Free	Free	—
G. Other	Free	Free	—
08.06 APPLES, PEARS AND QUINCES, FRESH :			
A. Apples :			
I. Cider apples, in bulk, from 16 September to 15 December	Free	Free	—
II. Other :			
a) From 1 August to 31 December :			
1. From 1 August to 15 August	£0·2250 per cwt.	C Free	*
2. From 16 August to 31 December	Free	Free	*
b) From 1 January to 31 March	Free	Free	*
c) From 1 April to 31 July :			
1. From 1 April to 15 April	Free	Free	*
2. From 16 April to 31 July	£0·2250 per cwt.	C Free	*
B. Pears :			
I. Perry pears, in bulk, from 1 August to 31 December	£0·1500 per cwt.	C Free	—
II. Other :			
a) From 1 January to 31 July :			
1. From 1 January to 31 January	£0·1500 per cwt.	C Free	*
2. From 1 February to 31 July	£0·2250 per cwt.	C Free	*
b) From 1 August to 31 December	£0·1500 per cwt.	C Free	*
C. Quinces	Free	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	
08.07 STONE FRUIT, FRESH :			
A. Apricots	Free	Free	—
B. Peaches, including nectarines and free-stone peaches :			
I. From 1 April to 30 November	Free	Free	*
II. From 1 December to 31 March	£0-7000 per cwt.	C Free	*
C. Cherries :			
I. From 1 May to 15 July :			
a) From 1 May to 31 May	10%	C Free	*
b) From 1 June to 15 July	£1-8665 per cwt.	C Free	*
II. From 16 July to 30 April :			
a) From 16 July to 15 August	£1-8665 per cwt.	C Free	*
b) From 16 August to 30 April	10%	C Free	*
D. Plums :			
I. From 1 July to 30 September	£0-8350 per cwt.	C Free	—
II. From 1 October to 30 June :			
a) From 1 October to 31 October	£0-8350 per cwt.	C Free	*
b) From 1 November to 15 June	6%	C Free	*
c) From 16 June to 30 June	£0-8350 per cwt.	C Free	*
E. Other	Free	Free	—
08.08 BERRIES, FRESH :			
A. Strawberries :			
I. From 1 May to 31 July :			
a) From 1 May to 31 May	10%	C Free	—
b) From 1 June to 9 June	£1-8665 per cwt.	C Free	—
c) From 10 June to 31 July	£2-8000 per cwt.	C Free	—
II. From 1 August to 30 April	10%	C Free	—
B. Cranberries	Free	Free	—
C. Bilberries	Free	Free	—
D. Raspberries, black-currants and red-currants :			
I. Raspberries :			
a) From 1 July to 31 August	10%	C Free	—
b) From 1 September to 30 June	5%	C Free	—
II. Other :			
a) From 16 June to 31 August	£1-8665 per cwt.	C Free	—
b) From 1 September to 15 June	10%	C Free	—
E. Papaws	Free	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	
08.08—continued			
F. Other :			
I. White-currants :			
a) From 16 June to 31 August	£1·8665 per cwt.	C Free	—
b) From 1 September to 15 June	10%	C Free	—
II. Gooseberries :			
a) From 1 May to 31 July	£0·9330 per cwt.	C Free	—
b) From 1 August to 30 April	5%	C Free	—
III. Loganberries :			
a) From 1 July to 31 August	10%	C Free	—
b) From 1 September to 30 June	5%	C Free	—
IV. Other	Free	Free	—
08.09 OTHER FRUIT, FRESH	Free	Free	—
08.10 FRUIT (WHETHER OR NOT COOKED), PRESERVED BY FREEZING, NOT CONTAINING ADDED SUGAR :			
A. Strawberries, raspberries, black-currants and red-currants :			
I. Strawberries	£0·7500 per cwt.	C Free	—
II. Other	15%	C Free	—
B. Other :			
I. Apples :			
a) Pulp	£0·1750 per cwt. or 15%, whichever is the less	C Free	—
b) Other	£0·1750 per cwt. or 25%, whichever is the less	C Free	—
II. Bilberries ; grapefruit ; orange, clementine, mandarin or tangerine pulp not containing the peel	Free	Free	—
III. Other	15%	C Free	—
08.11 FRUIT PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION :			
A. Apricots :			
I. Pulp	10%	C Free	—
II. Other	15%	C Free	—
B. Oranges :			
I. Pulp not containing the peel	Free	Free	—
II. Comminuted entire	Free	Free	—
III. Pulp, containing the peel, not in brine	10%	C Free	—
IV. Other :			
a) In brine	Free	Free	—
b) Otherwise preserved	12·5%	C Free	—
C. Papaws	15%	C Free	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
08.11—continued			
D. Other :			
I. Apples :			
a) Pulp	£0.1750 per cwt. or 15%, whichever is the less	C Free	—
b) Other	£0.1750 per cwt. or 25%, whichever is the less	C Free	—
II. Bilberries and nuts	Free	Free	—
III. Cherries	Free	Free	—
IV. Citrus fruits :			
a) Grapefruit ; clementine, mandarin or tangerine pulp not containing the peel	Free	Free	—
b) Lemons, clementines, mandarins and tangerines, comminuted entire	Free	Free	—
c) Other :			
1. In brine	Free	Free	—
2. Otherwise preserved	12.5%	C Free	—
V. Strawberries	£0.7500 per cwt.	C 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	15%	C Free	—
VII. Other	15%	C 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	10%	C Free	—
II. Other	£0.4000 per cwt.	C Free	—
B. Peaches, including nectarines and free-stone peaches	Free	Free	—
C. Prunes	Free	Free	—
D. Apples and pears	Free	Free	—
E. Papaws	10%	C Free	—
F. Fruit salads :			
I. Not containing prunes :			
a) Consisting of apples, pears, peaches and nectarines, with or without bilberries	Free	Free	—
b) Other	10%	C Free	—
II. Containing prunes :			
a) Consisting of prunes with apples, pears, peaches and nectarines, with or without bilberries	Free	Free	—
b) Other	10%	C Free	—
G. Other :			
I. Bilberries	Free	Free	—
II. Other	10%	C 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	Free	Free	—

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	Free	Free
b) Freed of caffeine	Free	Free
II. Roasted :		
a) Not freed of caffeine	Free	Free
b) Freed of caffeine	Free	Free
B. Husks and skins	Free	Free
C. Coffee substitutes containing coffee in any proportion	Free	Free
09.02 TEA :		
A. In immediate packings of a net capacity not exceeding 3kg	Free	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	Free	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	Free	Free
B. Crushed or ground :		
I. Pimento of the genus <i>Capsicum</i>	Free	Free
II. Other	Free	Free
09.05 VANILLA	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
09.06 CINNAMON AND CINNAMON-TREE FLOWERS :		
A. Neither crushed nor ground	Free	Free
B. Crushed or ground	Free	Free
09.07 CLOVES (WHOLE FRUIT, CLOVES AND STEMS)	Free	Free
09.08 NUTMEG, MACE AND CARDAMOMS :		
A. Neither crushed nor ground :		
I. For the industrial manufacture of essential oils or resinoids	Free	Free
II. Other :		
a) Nutmeg	Free	Free
b) Other	Free	Free
B. Crushed or ground :		
I. Nutmeg	Free	Free
II. Mace	Free	Free
III. Cardamoms	Free	Free
09.09 SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN, CARAWAY AND JUNIPER :		
A. Neither crushed nor ground :		
I. Aniseed	Free	Free
II. Badian seed	Free	Free
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	Free	Free
B. Crushed or ground :		
I. Badian seed	Free	Free
II. Coriander seed	Free	Free
III. Other	Free	Free
09.10 THYME, SAFFRON AND BAY LEAVES ; OTHER SPICES :		
A. Thyme :		
I. Neither crushed nor ground	Free	Free
II. Crushed or ground	Free	Free
B. Bay leaves	Free	Free
C. Saffron :		
I. Neither crushed nor ground	Free	Free
II. Crushed or ground	Free	Free
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	Free	Free
II. Crushed or ground :		
a) Curry powder and paste	Free	Free
b) Other	Free	Free

Chapter 10

CEREALS

NOTE

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

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

ADDITIONAL NOTES

1. The term "durum wheat", as used in subheading 10.01 B., shall be taken to mean wheat of the "triticum durum" species and the hybrids derived from the interspecific crossing of "triticum durum" with the same number of chromosomes as that species. Durum wheat thus defined must be of a colour ranging from amber-yellow to brown and show a translucent horn-like vitreous fracture.
2. The following terms shall have the meanings hereunder assigned to them :
 - (a) "Round grained rice" (10.06 A. I. a), 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 "riso sbramoto" ;
 - (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 and 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	10%	C Free	*
II. Other	Free	Free	*
B. Other	Free	Free	L

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

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

Chapter II

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

NOTES

1. This Chapter does not cover :
- 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

- 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.
- 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

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	Free	Free	—
B. Other	Free	Free	—
11.04 FLOURS OF THE FRUITS FALLING WITHIN ANY HEADING IN CHAPTER 8 :			
A. Of bananas	Free	Free	—
B. Other	Free	Free	—
11.05 FLOUR, MEAL AND FLAKES OF POTATO	Free	Free	—
11.06 FLOUR AND MEAL OF SAGO AND OF MANIOC, ARROWROOT, SALEP AND OTHER ROOTS AND TUBERS FALLING WITHIN HEADING No. 07.06 :			
A. Denatured	Free	Free	L
B. Other :			
I. For the manufacture of starches	Free	Free	L
II. Other	Free	Free	L
11.07 MALT, ROASTED OR NOT :			
A. Unroasted :			
I. Obtained from wheat :			
a) In the form of flour	Free	Free	L
b) Other	Free	Free	L
II. Other :			
a) In the form of flour	Free	Free	L
b) Other	Free	Free	L
B. Roasted	Free	Free	L

Section II

11.08-11.09

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	Free	Free	—
11.09 WHEAT GLUTEN, WHETHER OR NOT DRIED :			
A. Dried	Free	Free	L
B. Other	Free	Free	L

Chapter 12

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

NOTES

1. Heading No. 12.01 is to be taken to apply, *inter alia*, to ground-nuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coconuts or other products of heading No. 08.01 or to olives (Chapter 7 or Chapter 20).
2. For the purpose 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	Free	Free	*
12.02 FLOURS OR MEALS OF OIL SEEDS OR OLEAGINOUS FRUIT, NON-DEFATTED (EXCLUDING MUSTARD FLOUR) :			
A. Of soya beans	Free	Free	*
B. Other	Free	Free	*
12.03 SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING :			
A. Beet seeds	Free	Free	—
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>)	Free	Free	—
II. Clover (<i>Trifolium sp.p.</i>)	Free	Free	—
III. Other	Free	Free	—
D. Flower seeds ; kohlrabi seeds (<i>Brassica oleracea</i> , <i>caulorapa</i> and <i>gongyloides</i> varieties)	Free	Free	—
E. Other	Free	Free	—
12.04 SUGAR BEET, WHOLE OR SLICED, FRESH, DRIED OR POWDERED ; SUGAR CANE :			
A. Sugar beet :			
I. Fresh	Free	Free	L
II. Dried or powdered	Free	Free	L
B. Sugar cane	Free	Free	L
12.05 CHICORY ROOTS, FRESH OR DRIED, WHOLE OR CUT, UNROASTED	Free	Free	—
12.06 HOP CONES AND LUPULIN	Free	Free	—

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
12.07 PLANTS AND PARTS (INCLUDING SEEDS AND FRUIT) OF TREES, BUSHES, SHRUBS OR OTHER PLANTS, BEING GOODS OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY, OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHOLE, CUT, CRUSHED, GROUND OR POWDERED :			
A. Pyrethrum (flowers, leaves, stems, peel and roots)	Free	Free	—
B. Liquorice roots	Free	Free	—
C. Tonquin beans	Free	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	Free	Free	—
B. Locust bean seeds :			
I. Not decorticated, crushed or ground	Free	Free	—
II. Other	Free	Free	—
C. Apricot, peach and plum stones, and kernels thereof	Free	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	Free	Free	—
B. Other	Free	Free	—

Chapter 13

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	Free	Free
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	Free	Free
IV. Of liquorice	Free	Free
V. Of pyrethrum and of the roots of plants containing rotenone	Free	Free
VI. Of hops	Free	Free
VII. Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	Free	Free
VIII. Other :		
a) Medicinal	Free	Free
b) Other	Free	Free
B. Pectic substances, pectinates and pectates :		
I. Dry	Free	Free
II. Other	Free	Free
C. Agar-agar and other mucilages and thickeners, derived from vegetable products :		
I. Agar-agar	Free	Free
II. Mucilages and thickeners extracted from locust beans or locust bean seeds	Free	Free
III. Other	Free	Free

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)	Free	Free	—
B. Licorice roots	Free	Free	—
C. Tonquin beans	Free	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	Free	Free	—
B. Locust bean seeds :			
I. Not decorticated, crushed or ground	Free	Free	—
II. Other	Free	Free	—
C. Apricot, peach and plum stones, and kernels thereof	Free	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	Free	Free	—
B. Other	Free	Free	—

Chapter 13

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	Free	Free
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	Free	Free
IV. Of liquorice	Free	Free
V. Of pyrethrum and of the roots of plants containing rotenone	Free	Free
VI. Of hops	Free	Free
VII. Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	Free	Free
VIII. Other :		
a) Medicinal	Free	Free
b) Other	Free	Free
B. Pectic substances, pectinates and pectates :		
I. Dry	Free	Free
II. Other	Free	Free
C. Agar-agar and other mucilages and thickeners, derived from vegetable products :		
I. Agar-agar	Free	Free
II. Mucilages and thickeners extracted from locust beans or locust bean seeds	Free	Free
III. Other	Free	Free

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	Free	Free
B. Cereal straw, cleaned, bleached or dyed	Free	Free
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 :
- (a) Pig fat or poultry fat of heading No. 02.05 ;
 - (b) Cocoa butter (fat or oil) (heading No. 18.04) ;
 - (c) Greaves (heading No. 23.01) and residues of heading No. 23.04 ;
 - (d) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI ; or
 - (e) Factice derived from oils (heading No. 40.02).
2. Soapstocks, oil foots and dregs, stearin, wool grease and glycerol residues are to be taken to fall in heading No. 15.17.

ADDITIONAL NOTES

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

$$AK = K_m - 0.5(K_m - 4 + K_m + 4)$$

$$K_m$$
 is the extinction coefficient at the wavelength of the maximum of the absorption curve in the 270 nm range.

$$K_m - 4$$
 and $K_m + 4$ are the extinction coefficients at wavelengths 4nm lower and higher, respectively, than that of K_m .
 - (d) no positive reaction of oils from olive residues.
- C. Subheading 15.07 A. 1. b) covers olive oil having :
- (a) the characteristics mentioned in paragraphs 2B(a) to (c) and a positive reaction of oils from olive residues ; or
 - (b) the characteristics mentioned in paragraph 2B(a) and a K_{270} extinction coefficient higher than 1.10 but not higher than 2.00, and an extinction coefficient variation in the 270 nm range not higher than 0.20.
- D. "Virgin olive oil" means natural olive oil obtained exclusively by mechanical processes, including pressure, but does not include mixtures with olive oil obtained otherwise.
3. Subheading 15.17A. does not cover :
- (a) residues resulting from the treatment of fatty substances containing oil having an iodine index, determined by the Wijs method, without catalyst, lower than 70 or higher than 100 ;
 - (b) residues resulting from the treatment of fatty substances containing oil having an iodine index not lower than 70 nor higher than 100, of which the peak area representing the retention volume of β -sitosterol, determined in accordance with the provisions in Annex II of the Regulation mentioned in Additional Note 4 below, is less than 93% of the total sterol peak areas.
4. The analytical methods to be used for determining the characteristics of the products mentioned above are those specified in Annexes I and II to Regulation No. 618/72/CEE.

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

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	Free	Free	—
II. Other	Free	Free	—
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	Free	Free	—
B. Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption	Free	Free	—
C. Other	Free	Free	—
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	Free	Free	*
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	Free	Free	—
B. Other	Free	Free	—
15.06 OTHER ANIMAL OILS AND FATS (INCLUDING NEAT'S-FOOT OIL AND FATS FROM BONES OR WASTE)	Free	Free	—
15.07 FIXED VEGETABLE OILS, FLUID OR SOLID, CRUDE, REFINED OR PURIFIED:			
A. Olive oil:			
I. Having undergone a refining process:			
a) Obtained by refining virgin olive oil, whether or not blended with virgin olive oil	Free	Free	L
b) Other	Free	Free	L
II. Other	Free	Free	L
B. China-wood and oiticica oils; myrtle wax and Japan wax	Free	Free	*

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

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	Free	Free	*
D. Other oils :			
I. For technical or industrial uses other than the manufacture of foodstuffs for human consumption :			
a) Crude :			
1. Palm oil	Free	Free	*
2. Tobacco-seed oil	Free	Free	*
3. Other	Free	Free	*
b) Other :			
1. Tobacco-seed oil	Free	Free	*
2. Other	Free	Free	*
II. Other :			
a) Palm oil :			
1. Crude	Free	Free	*
2. Other	Free	Free	*
b) Other :			
1. Solid, in immediate packings of a net capacity of 1kg or less	Free	Free	*
2. Solid, other ; fluid :			
aa) Crude	Free	Free	*
bb) Other	Free	Free	*
15.08 ANIMAL AND VEGETABLE OILS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN OR POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS, OR OTHERWISE MODIFIED	Free	Free	—
15.09 DEGRAS	Free	Free	—
15.10 FATTY ACIDS ; ACID OILS FROM REFINING ; FATTY ALCOHOLS :			
A. Stearic acid	Free	Free	—
B. Oleic acid	Free	Free	—
C. Other fatty acids ; acid oils from refining	Free	Free	—
D. Fatty alcohols	Free	Free	—
15.11 GLYCEROL AND GLYCEROL LYES :			
A. Crude glycerol and glycerol lyes	Free	Free	—
B. Other, including synthetic glycerol	Free	Free	—
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	Free	Free	*
B. Other	Free	Free	*

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
15.13 MARGARINE, IMITATION LARD AND OTHER PREPARED EDIBLE FATS	Free	Free	*
15.14 SPERMACETI, CRUDE, PRESSED OR REFINED, WHETHER OR NOT COLOURED	Free	Free	—
15.15 BEESWAX AND OTHER INSECT WAXES, WHETHER OR NOT COLOURED :			
A. Raw	Free	Free	—
B. Other	Free	Free	—
15.16 VEGETABLE WAXES, WHETHER OR NOT COLOURED :			
A. Raw	Free	Free	—
B. Other	Free	Free	—
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	Free	Free	*
II. Other	Free	Free	*

* 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	15%	C } Free	—
b) Other	15%	C } 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 :			
1. Meat offal, not canned	15%	C E } Free	—
2. Other	15%	C } Free	—
b) Other	Free	Free	—
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

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	15%	C } Free	—
22. Other	15%	C } Free	—
bb) Other	Free	Free	—
2. Other :			
aa) Ovine meat or offal :			
11. Pastes :			
aaa) Of meat offal, not canned	15%	C } Free	—
bbb) Other	15%	C } Free	—
22. Other	Free	Free	—
bb) Other :			
11. Pastes :			
aaa) Of meat offal, not canned	15%	C } Free	—
bbb) Other	15%	C } Free	—
22. Other	Free	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	Free	Free	—
C. 1kg or less	Free	Free	—
16.04 PREPARED OR PRESERVED FISH, INCLUDING CAVIAR AND CAVIAR SUBSTITUTES :			
A. Caviar and caviar substitutes :			
I. Caviar (sturgeon roe)	Free	Free	—
II. Other	Free	Free	—
B. Salmonidae	Free	Free	—
C. Herring	Free	Free	—
D. Sardines	Free	Free	—
E. Tunny	Free	Free	—
F. Bonito (<i>Sarda</i> sp.), mackerel and anchovies	Free	Free	—
G. Other	Free	Free	—
16.05 CRUSTACEANS AND MOLLUSCS, PREPARED OR PRESERVED :			
A. Crabs :			
I. Preserved in airtight containers	10%	C } Free	—
II. Other	Free	Free	—
B. Other :			
I. Lobsters preserved in airtight containers	10%	C } Free	—
II. Other	Free	Free	—

Chapter 17

SUGARS AND SUGAR CONFECTIONERY

NOTES

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

ADDITIONAL NOTES

1. For the purposes of heading No. 17.01 :

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

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

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

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

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

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

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
17.04 SUGAR CONFECTIONERY, NOT CONTAINING COCOA :			
A. Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	10%	C } Free E }	—
B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose) :			
I. Less than 60%	10%	C } Free E }	*†[VC]
II. 60% or more	10%	C } Free E }	*†[VC]
C. White chocolate	10%	C } Free E }	*VC with a maximum of ads
D. Other :			
I. Containing no milkfats or containing less than 1.5% by weight of such fats :			
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	10%	C } Free E }	*VC with a maximum of ads
b) Containing by weight of sucrose (including invert sugar expressed as sucrose) :			
1. 5% or more but less than 30% :			
aa) Fondants, pastes, creams and similar intermediate products, in bulk, containing 80% or more by weight of added sweetening matter, not flavoured or coloured	10%	C } Free E }	*VC with a maximum of ads.
bb) Other	10%	C } Free E }	*VC with a maximum of ads
2. 30% or more but less than 40% :			
aa) Fondants, pastes, creams and similar intermediate products, in bulk, containing 80% or more by weight of added sweetening matter, not flavoured or coloured	10%	C } Free E }	*VC with a maximum of ads
bb) Other	10%	C } Free E }	*VC with a maximum of ads
3. 40% or more but less than 50% :			
aa) Containing no starch :			
11. Fondants, pastes, creams and similar intermediate products, in bulk, containing 80% or more by weight of added sweetening matter, not flavoured or coloured	10%	C } Free E }	*VC with a maximum of ads
22. Other	10%	C } Free E }	*VC with a maximum of ads
bb) Other :			
11. Fondants, pastes, creams and similar intermediate products, in bulk, containing 80% or more by weight of added sweetening matter, not flavoured or coloured	10%	C } Free E }	*VC with a maximum of ads
22. Other	10%	C } Free E }	*VC with a maximum of ads
4. 50% or more but less than 60% :			
aa) Fondants, pastes, creams and similar intermediate products, in bulk, containing 80% or more by weight of added sweetening matter, not flavoured or coloured	10%	C } Free E }	*VC with a maximum of ads
bb) Other	10%	C } Free E }	*VC with a maximum of ads
5. 60% or more but less than 70% :			
aa) Fondants, pastes, creams and similar intermediate products, in bulk, containing 80% or more by weight of added sweetening matter, not flavoured or coloured	10%	C } Free E }	*VC with a maximum of ads
bb) Other	10%	C } Free E }	*VC with a maximum of ads

* VC = Variable Charge. ads = additional duty on sugar.
† [VC] = not applicable as maximum charge in 1973 is limited to duty.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
17.04 D. I. b)—continued			
6. 70% or more but less than 80% :			
aa) Fondants, pastes, creams and similar intermediate products, in bulk, containing 80% or more by weight of added sweetening matter, not flavoured or coloured	10%	C } Free E }	*VC with a maximum of ads
bb) Other	10%	C } Free E }	*VC with a maximum of ads
7. 80% or more but less than 90% :			
aa) Fondants, pastes, creams and similar intermediate products, in bulk, not flavoured or coloured	10%	C } Free E }	*VC with a maximum of ads
bb) Other	10%	C } Free E }	*VC with a maximum of ads
8. 90% or more :			
aa) Fondants, pastes, creams and similar intermediate products, in bulk, not flavoured or coloured	10%	C } Free E }	*VC with a maximum of ads
bb) Other	10%	C } Free E }	*VC with a maximum of ads
II. Other :			
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	10%	C } Free E }	*VC with a maximum of ads
b) Containing by weight of sucrose (including invert sugar expressed as sucrose) :			
1. 5% or more but less than 30% :			
aa) Fondants, pastes, creams and similar intermediate products, in bulk, containing 80% or more by weight of added sweetening matter, not flavoured or coloured	10%	C } Free E }	*VC with a maximum of ads
bb) Other	10%	C } Free E }	*VC with a maximum of ads
2. 30% or more but less than 50% :			
aa) Fondants, pastes, creams and similar intermediate products, in bulk, containing 80% or more by weight of added sweetening matter, not flavoured or coloured	10%	C } Free E }	*VC with a maximum of ads
bb) Other	10%	C } Free E }	*VC with a maximum of ads
3. 50% or more but less than 70% :			
aa) Fondants, pastes, creams and similar intermediate products, in bulk, containing 80% or more by weight of added sweetening matter, not flavoured or coloured	10%	C } Free E }	*VC with a maximum of ads
bb) Other	10%	C } Free E }	*VC with a maximum of ads
4. 70% or more :			
aa) Fondants, pastes, creams and similar intermediate products, in bulk, containing 80% or more by weight of added sweetening matter, not flavoured or coloured	10%	C } Free E }	*VC with a maximum of ads
bb) Other	10%	C } Free E }	*VC with a maximum of ads
17.05 FLAVOURED OR COLOURED SUGARS, SYRUPS AND MOLASSES, BUT NOT INCLUDING FRUIT JUICES CONTAINING ADDED SUGAR IN ANY PROPORTION :			
A. Lactose and lactose syrup	Free	Free	L
B. Glucose and glucose syrup :			
1. Glucose in the form of white crystalline powder, whether or not agglomerated	Free	Free	L
II. Other	Free	Free	L
C. Other	Free	Free	L

*VC = Variable Charge.

ads = additional duty on sugar.

Chapter 18

COCOA AND COCOA PREPARATIONS

NOTES

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

ADDITIONAL NOTE

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
18.01 COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	Free	Free	—
18.02 COCOA SHELLS, HUSKS, SKINS AND WASTE	Free	Free	—
18.03 COCOA PASTE (IN BULK OR IN BLOCK), WHETHER OR NOT DEFATTED	Free	Free	—
18.04 COCOA BUTTER (FAT OR OIL)	Free	Free	—
18.05 COCOA POWDER, UNSWEETENED	Free	Free	—
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%	Free	Free	*VC
II. 65% or more but less than 80%	Free	Free	*VC
III. 80% or more	Free	Free	*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	10%	C E } Free	*VC with a maximum of ads
II. Containing by weight of milkfats :			
a) 3% or more but less than 7% :			
1. Consisting wholly of cocoa and one or more of the following : added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	5%	C E } Free	*VC with a maximum of ads
2. Other	5%	C E } Free	*VC with a maximum of ads
b) 7% or more :			
1. Consisting wholly of cocoa and one or more of the following : added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	5%	C E } Free	*VC with a maximum of ads
2. Other	5%	C E } Free	*VC with a maximum of 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) :			
a) Consisting wholly of cocoa and one or more of the following : added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	Free	Free	*VC with a maximum of ads
b) Other	Free	Free	*VC with a maximum of ads

* VC = Variable Charge.

ads = additional duty on sugar.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
18.06 C.—continued			
II. Other :			
a) Containing no milkfats or containing less than 1.5% of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Less than 50% :			
aa) Consisting wholly of cocoa and one or more of the following : added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	Free	Free	*VC with a maximum of ads
bb) Other	Free	Free	*VC with a maximum of ads
2. 50% or more :			
aa) Consisting wholly of cocoa and one or more of the following : added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	Free	Free	*VC with a maximum of ads
bb) Other	Free	Free	*VC with a maximum of ads
b) Containing by weight of milkfats :			
1. 1.5% or more but less than 3% :			
aa) Consisting wholly of cocoa and one or more of the following : added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	Free	Free	*VC with a maximum of ads
bb) Other	Free	Free	*VC with a maximum of ads
2. 3% or more but less than 4.5% :			
aa) Consisting wholly of cocoa and one or more of the following : added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	Free	Free	*VC with a maximum of ads
bb) Other	Free	Free	*VC with a maximum of ads
3. 4.5% or more but less than 6% :			
aa) Consisting wholly of cocoa and one or more of the following : added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	Free	Free	*VC with a maximum of ads
bb) Other	Free	Free	*VC with a maximum of ads
4. 6% or more :			
aa) Consisting wholly of cocoa and one or more of the following : added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	Free	Free	*VC with a maximum of ads
bb) Other	Free	Free	*VC with a maximum of 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 :			
1. Cocoa powder with added sweetening matter	Free	Free	*VC with a maximum of ads
2. Consisting wholly of cocoa and one or more of the following : added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	Free	Free	*VC with a maximum of ads
3. Other	Free	Free	*VC with a maximum of ads

* VC = Variable Charge.

ads = additional duty on sugar.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
18.06 D. I.—continued			
b) Other :			
1. Cocoa powder with added sweetening matter	Free	Free	*VC
2. Consisting wholly of cocoa and one or more of the following : added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	Free	Free	*VC
3. Other	Free	Free	*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 :			
aa) Consisting wholly of cocoa and one or more of the following : added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	Free	Free	*VC with a maximum of ads
bb) Other	Free	Free	*VC with a maximum of ads
2. Other :			
aa) Consisting wholly of cocoa and one or more of the following : added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	Free	Free	*VC with a maximum of ads
bb) Other	Free	Free	*VC with a maximum of ads
b) More than 6.5% but less than 26% :			
1. In immediate packings of a net capacity of 500g or less :			
aa) Consisting wholly of cocoa and one or more of the following : added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	Free	Free	*VC
bb) Other	Free	Free	*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)	Free	Free	*VC with a maximum of ads
bb) Other :			
11. Consisting wholly of cocoa and one or more of the following : added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	Free	Free	*VC
22. Other	Free	Free	*VC
c) 26% or more :			
1. In immediate packings of a net capacity of 500g or less :			
aa) Consisting wholly of cocoa and one or more of the following : added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	Free	Free	*VC
bb) Other	Free	Free	*VC
2. Other :			
aa) Consisting wholly of cocoa and one or more of the following : added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	Free	Free	*VC
bb) Other	Free	Free	*VC

* VC = Variable Charge.

ads = additional duty on sugar.

Chapter 19

PREPARATIONS OF CEREALS, FLOUR OR STARCH; PASTRYCOOKS' PRODUCTS

NOTES

1. This Chapter does not cover :
- 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) ;
 - Biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (heading No. 23.07) ; or
 - 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	Free	Free	*VC
B. Other	Free	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)	Free	Free	*VC
B. Other :			
I. Containing no milkfats or containing less than 1.5% by weight of such fats :			
a) Containing less than 14% by weight of starch :			
1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	Free	Free	*VC
2. Containing by weight of sucrose (including invert sugar expressed as sucrose) :			
aa) 5% or more but less than 60%	Free	Free	*VC
bb) 60% or more	Free	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)	Free	Free	*VC
2. Other	Free	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)	Free	Free	*VC
2. Other	Free	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)	Free	Free	*VC
2. Other	Free	Free	*VC
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)	Free	Free	*VC
2. Other	Free	Free	*VC

* VC = Variable Charge.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
19.02 B. I.—continued			
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)	Free	Free	*VC
2. Other	Free	Free	*VC
g) Containing 85% or more by weight of starch	Free	Free	*VC
II. Containing by weight of milkfats :			
a) 1-5% or more but less than 5%	Free	Free	*VC
b) 5% or more	Free	Free	*VC
19.03 MACARONI, SPAGHETTI AND SIMILAR PRODUCTS :			
A. Containing eggs	Free	Free	*VC
B. Other :			
I. Containing no common wheat flour or meal	Free	Free	*VC
II. Other	Free	Free	*VC
19.04 TAPIOCA AND SAGO ; TAPIOCA AND SAGO SUBSTITUTES OBTAINED FROM POTATO OR OTHER STARCHES	Free	Free	*VC
19.05 PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (PUFFED RICE, CORN FLAKES AND SIMILAR PRODUCTS) :			
A. Obtained from maize	Free	Free	*VC
B. Obtained from rice	Free	Free	*VC
C. Other	Free	Free	*VC
19.06 COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS	Free	Free	*VC
19.07 BREAD, SHIPS' BISCUITS AND OTHER ORDINARY BAKERS' WARES, NOT CONTAINING ADDED SUGAR, HONEY, EGGS, FATS, CHEESE OR FRUIT :			
A. Crispbread	Free	Free	*VC with a maximum of adf
B. Matzos	Free	Free	*VC with a maximum of adf
C. Gluten bread for diabetics	Free	Free	*VC
D. Other, containing by weight of starch :			
I. Less than 50%	Free	Free	*VC
II. 50% or more	Free	Free	*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%	Free	Free	*VC
II. 30% or more but less than 50%	Free	Free	*VC
III. 50% or more	Free	Free	*VC

* VC = Variable Charge.

adf = additional duty on flour.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
19.08—continued			
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	Free	Free	*VC with a maximum of adf
2. Other	Free	Free	*VC with a maximum of 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	Free	Free	*VC with a maximum of ads
2. Other	Free	Free	*VC with a maximum of 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)	Free	Free	*VC with a maximum of adf
b) Other	Free	Free	*VC with a maximum of 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 Chapter 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 groundnuts 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	Free	Free	—
20.02 VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID :			
A. Mushrooms :			
I. In airtight containers	15%	C Free	—
II. Other	Free	Free	—
B. Truffles :			
I. In airtight containers	15%	C Free	—
II. Other	Free	Free	—
C. Tomatoes :			
I. Tomato juice	Free	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	Free	Free	—
2. Other	*5%	C Free	—
b) Other	Free	Free	—
D. Asparagus :			
I. In airtight containers	10%	C Free	—
II. Other	Free	Free	—

* E.E.C. goods coming within this subheading are free of duty provided they are accompanied by Community Transit Form T2 or T2L.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.02—continued			
E. Sauerkraut :			
I. In airtight containers	15%	C Free	—
II. Other	Free	Free	—
F. Capers and olives :			
I. Capers :			
a) In airtight containers	15%	C Free	—
b) Other	Free	Free	—
II. Olives	Free	Free	—
G. Peas ; beans in pod :			
I. Peas :			
a) In airtight containers	10%	C Free	—
b) Other	Free	Free	—
II. Beans :			
a) In airtight containers :			
1. Kidney and runner beans	15%	C Free	—
2. Other	15%	C Free	—
b) Other	Free	Free	—
H. Other, including mixtures :			
I. In airtight containers :			
a) Beans :			
1. Broad beans	10%	C Free	—
2. Other	10%	C Free	—
b) Potato crisps	15%	C E } Free	—
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	15%	C Free	—
d) Other	15%	C Free	—
II. Not in airtight containers	Free	Free	—
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	£0-7500 per cwt.	C Free	L
II. Other	15%	C Free	L
B. Other :			
I. Strawberries in containers, the contents of each weighing not less than 12lb	£0-7500 per cwt.	C Free	—
II. Other	15%	C Free	—
20.04 FRUIT, FRUIT-PEEL AND PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACÉ OR CRYSTALLISED) :			
A. Ginger	10%	C Free	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.04—continued			
B. Other :			
I. With a sugar content exceeding 13% by weight :			
a) Apricots ; figs ; plums (including bullace, damsons, greengages and mirabelles, but not prunes)	£0.3500 per cwt.	C Free	L
b) Cherries ; fruit-peels :			
1. Drained or glacé cherries	10%	C Free	L
2. Other	20%	C Free	L
c) Other	10%	C Free	L
II. Other :			
a) Apricots ; figs ; plums (including bullace, damsons, greengages and mirabelles, but not prunes)	£0.3500 per cwt.	C Free	—
b) Cherries ; fruit-peels :			
1. Drained or glacé cherries	10%	C Free	—
2. Other	20%	C Free	—
c) Other	10%	C 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	Free	Free	L
II. Other	Free	Free	—
B. Jams and marmalades of citrus fruit :			
I. With a sugar content exceeding 30% by weight	Free	Free	L
II. With a sugar content exceeding 13% but not exceeding 30% by weight	Free	Free	L
III. Other	Free	Free	—
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	Free	Free	—
b) Other	Free	Free	L
II. With a sugar content exceeding 13% but not exceeding 30% by weight	Free	Free	L
III. Other	Free	Free	—
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	7.5%	C } Free	—
II. Of 1 kg or less	7.5%	E } Free	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06—continued			
B. Other :			
I. Containing added spirit :			
a) Ginger	10%	C Free	—
b) Pineapples, in immediate packings of a net capacity :			
1. Of more than 1kg :			
aa) With a sugar content exceeding 17% by weight	£0.2500 per cwt.	C Free	L
bb) Other	£0.2500 per cwt.	C Free	—
2. Of 1kg or less :			
aa) With a sugar content exceeding 19% by weight	£0.2500 per cwt.	C Free	L
bb) Other	£0.2500 per cwt.	C Free	—
c) Grapes :			
1. With a sugar content exceeding 13% by weight	15%	C Free	L
2. Other	15%	C Free	—
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	6%	C Free	L
22. Pears and apricots	12%	C Free	L
bb) Other :			
11. Peaches :			
aaa) Containing added sweetening matter	6%	C Free	—
bbb) Other	Free	Free	—
22. Pears :			
aaa) Containing added sweetening matter	12%	C Free	—
bbb) Other	15%	C Free	—
33. Apricots :			
aaa) Containing added sweetening matter	12%	C Free	—
bbb) Other	Free	Free	—
2. Of 1kg or less :			
aa) With a sugar content exceeding 15% by weight :			
11. Peaches	6%	C Free	L
22. Pears and apricots	12%	C Free	L
bb) Other :			
11. Peaches :			
aaa) Containing added sweetening matter	6%	C Free	—
bbb) Other	Free	Free	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. 1. d) 2. bb)—continued			
22. Pears :			
aaa) Containing added sweetening matter	12%	C Free	—
bbb) Other	15%	C Free	—
33. Apricots :			
aaa) Containing added sweetening matter	12%	C Free	—
bbb) Other	Free	Free	—
e) Other fruits :			
1. With a sugar content exceeding 9% by weight :			
aa) Apples	£0.1125 per cwt.	C Free	L
bb) Cherries :			
11. Not stoned	15%	C Free	L
22. Other	10%	C Free	L
cc) Grapefruit	Free	Free	L
dd) Lemons :			
11. Comminuted entire	Free	Free	L
22. Other	15%	C Free	L
ee) Loganberries	£0.2000 per cwt.	C Free	L
ff) Oranges, clementines, mandarins and tangerines :			
11. Comminuted entire	Free	Free	L
22. Pulp not containing the peel	Free	Free	L
33. Other	7.5%	C Free	L
gg) Strawberries	15%	C Free	L
hh) Other :			
11. Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	15%	C Free	L
22. Other	15%	C Free	L
2. Other :			
aa) Apples	£0.1750 per cwt. or 25%, whichever is the less	C Free	—
bb) Cherries :			
11. Canned	Free	Free	—
22. Other	15%	C Free	—
cc) Grapefruit	Free	Free	—
dd) Lemons :			
11. Comminuted entire	Free	Free	—
22. Other	15%	C Free	—
ee) Loganberries	15%	C Free	—
ff) Oranges, clementines, mandarins and tangerines :			
11. Comminuted entire	Free	Free	—
22. Pulp not containing the peel	Free	Free	—
33. Other	7.5%	C Free	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. I. e) 2.— <i>continued</i>			
gg) Strawberries	£0.7500 per cwt.	C Free	—
hh) Other :			
11. Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	15%	C Free	—
22. Other	15%	C 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	£0.1500 per cwt.	C 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	Free	Free	L
22. Other	£0.1500 per cwt.	C Free	L
cc) Other	15%	C 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	£0.1500 per cwt.	C 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 :			
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	Free	Free	—
22. Other	£0.1500 per cwt.	C Free	—
cc) Other	15%	C Free	—
II. Not containing added spirit :			
a) Containing added sugar, in immediate packings of a net capacity of more than 1 kg :			
1. Ginger	Free	Free	—
2. Grapefruit segments	Free	Free	L
3. Mandarins :			
aa) Comminuted entire	Free	Free	L
bb) Pulp not containing the peel	Free	Free	L
cc) Other	7.5%	C Free	L
4. Grapes	15%	C Free	L

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. II. a)---continued			
5. Pineapples :			
aa) With a sugar content exceeding 17% by weight	£0.2500 per cwt.	C Free	L
bb) Other	£0.2500 per cwt.	C Free	—
6. Peaches, pears and apricots :			
aa) With a sugar content exceeding 13% by weight :			
11. Peaches	6%	C Free	L
22. Pears and apricots	12%	C Free	L
bb) Other :			
11. Peaches	6%	C Free	—
22. Pears and apricots	12%	C Free	—
7. Other fruits :			
aa) Apples	£0.1125 per cwt.	C Free	L
bb) Cherries :			
11. Not stoned :			
aaa) In a solution of sulphur dioxide	10%	C Free	L
bbb) Other	15%	C Free	L
22. Stoned	10%	C Free	L
cc) Grapefruit	Free	Free	L
dd) Lemons :			
11. Comminuted entire	Free	Free	L
22. Other	15%	C Free	L
ee) Loganberries	£0.2000 per cwt.	C Free	L
ff) Nuts	7.5%	C E } Free	L
gg) Oranges, clementines and tangerines :			
11. Comminuted entire	Free	Free	L
22. Pulp not containing the peel	Free	Free	L
33. Other	7.5%	C Free	L
hh) Strawberries	15%	C Free	L
ijij) Other :			
11. Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	15%	C Free	L
22. Other	15%	C Free	L
8. 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	£0.1500 per cwt.	C 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	Free	Free	L
bbb) Other	£0.1500 per cwt.	C Free	L
33. Other	15%	C Free	L

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. II. a) 8.— <i>continued</i>			
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	£0·1500 per cwt.	C Free	L
22. Other	15%	C Free	L
b) Containing added sugar, in immediate packings of a net capacity of 1kg or less :			
1. Ginger	Free	Free	—
2. Grapefruit segments	Free	Free	L
3. Mandarins :			
aa) Comminuted entire	Free	Free	L
bb) Pulp not containing the peel	Free	Free	L
cc) Other	7·5%	C Free	L
4. Grapes	15%	C Free	L
5. Pineapples :			
aa) With a sugar content exceeding 19% by weight	£0·2500 per cwt.	C Free	L
bb) Other	£0·2500 per cwt.	C Free	—
6. Peaches, pears and apricots :			
aa) With a sugar content exceeding 15% by weight :			
11. Peaches	6%	C Free	L
22. Pears and apricots	12%	C Free	L
bb) Other :			
11. Peaches	6%	C Free	—
22. Pears and apricots	12%	C Free	—
7. Other fruits :			
aa) Apples	£0·1125 per cwt.	C Free	L
bb) Cherries :			
11. Not stoned :			
aaa) In a solution of sulphur dioxide	10%	C Free	L
bbb) Other	15%	C Free	L
22. Stoned	10%	C Free	L
cc) Grapefruit	Free	Free	L
dd) Lemons :			
11. Comminuted entire	Free	Free	L
22. Other	15%	C Free	L
ee) Loganberries	£0·2000 per cwt.	C Free	L
ff) Nuts	7·5%	C } Free	L
gg) Oranges, clementines and tangerines :			
11. Comminuted entire	Free	Free	L
22. Pulp not containing the peel	Free	Free	L
33. Other	7·5%	C Free	L
hh) Strawberries	15%	C Free	L

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. II. b) 7.—continued			
ijij) Other :			
11. Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	15%	C Free	L
22. Other	15%	C Free	L
8. 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	£0·1500 per cwt.	C 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	Free	Free	L
bbb) Other	£0·1500 per cwt.	C Free	L
33. Other	15%	C 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	£0·1500 per cwt.	C Free	L
22. Other	15%	C Free	L
c) Not containing added sugar, in immediate packings of a net capacity :			
1. Of 4·5kg or more :			
aa) Apricots	Free	Free	—
bb) Peaches (including nectarines and freestone peaches) and plums :			
11. Peaches	Free	Free	—
22. Other	15%	C Free	—
cc) Other fruits :			
11. Apples	£0·1750 per cwt. or 25%, whichever is the less	C Free	—
22. Cherries :			
aaa) Canned	Free	Free	—
bbb) Other	15%	C Free	—
33. Ginger	10%	C Free	—
44. Grapefruit	Free	Free	—
55. Lemons :			
aaa) Comminuted entire	Free	Free	—
bbb) Other	15%	C Free	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. II. c) I. cc)—continued			
66. Loganberries	15%	C Free	—
77. Nuts	7.5%	C E } Free	—
88. Oranges, clementines, mandarines and tangerines :			
aaa) Comminuted entire	Free	Free	—
bbb) Pulp not containing the peel	Free	Free	—
ccc) Other	7.5%	C Free	—
99. Pears	15%	C Free	—
1010. Pineapples	£0.2500 per cwt.	C Free	—
1111. Strawberries	£0.7500 per cwt.	C Free	—
1212. Other :			
aaa) Blackberries, currants, gooseberries and raspberries	15%	C Free	—
bbb) Other	15%	C Free	—
dd) 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	£0.1500 per cwt.	C 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	Free	Free	—
bbb) Other	£0.1500 per cwt.	C Free	—
33. Other	15%	C Free	—
2. Of less than 4.5kg :			
aa) Apples	£0.1750 per cwt. or 25%, whichever is the less	C Free	—
bb) Apricots	Free	Free	—
cc) Cherries :			
11. Canned	Free	Free	—
22. Other	15%	C Free	—
dd) Ginger	10%	C Free	—
ee) Grapefruit	Free	Free	—
ff) Lemons :			
11. Comminuted entire	Free	Free	—
22. Other	15%	C Free	—
gg) Loganberries	15%	C Free	—
hh) Nuts	7.5%	C E } Free	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.06 B. II. c) 2.—continued			
ijj) Oranges, clementines, mandarins and tangerines :			
11. Comminuted entire	Free	Free	—
22. Pulp not containing the peel	Free	Free	—
33. Other	7.5%	C Free	—
kk) Peaches	Free	Free	—
ll) Pears	15%	C Free	—
mm) Pineapples	£0.2500 per cwt.	C Free	—
nn) Strawberries	£0.7500 per cwt.	C Free	—
oo) 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	£0.1500 per cwt.	C Free	—
pp) Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading oo) 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	Free	Free	—
22. Other	£0.1500 per cwt.	C Free	—
qq) Other :			
11. Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	15%	C Free	—
22. Other	15%	C Free	—
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	Free	Free	—
b) Of a value not exceeding 22UA* per 100kg net weight :			
1. With an added sugar content exceeding 30% by weight	Free	Free	L
2. Other	Free	Free	—
II. Apple juice and pear juice ; mixtures of apple and pear juice :			
a) of a value exceeding 22UA* per 100kg net weight	Free	Free	—
b) Of a value not exceeding 22UA* per 100kg net weight :			
1. With an added sugar content exceeding 30% by weight	Free	Free	L
2. Other	Free	Free	—

* See page ii.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.07 A.—continued			
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	Free	Free	—
bb) Other	15%	C Free	—
2. Other	Free	Free	—
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	Free	Free	L
22. Other	15%	C Free	L
bb) Other	Free	Free	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	Free	Free	—
22. Other	15%	C Free	—
bb) Other	Free	Free	—
B. Of a specific gravity of 1.33 or less at 15°C :			
1. 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)	Free	Free	—
2. Apple and pear juice :			
aa) Containing added sugar	Free	Free	—
bb) Other	Free	Free	—
3. Mixtures of apple and pear juice	Free	Free	—
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	Free	Free	L
bb) Other	Free	Free	—
2. Apple juice :			
aa) With an added sugar content exceeding 30% by weight	Free	Free	L
bb) With an added sugar content of 30% or less by weight	Free	Free	—
cc) Not containing added sugar	Free	Free	—

* See page ii.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.07 B. I. b)---continued			
3. Pear juice :			
aa) With an added sugar content exceeding 30% by weight	Free	Free	L
bb) With an added sugar content of 30% or less by weight	Free	Free	—
cc) Not containing added sugar	Free	Free	—
4. Mixtures of apple and pear juice :			
aa) With an added sugar content exceeding 30% by weight	Free	Free	L
II. bb) Other	Free	Free	—
Other :			
a) Of a value exceeding 30UA* per 100kg net weight :			
1. Orange juice	Free	Free	—
2. Grapefruit juice	Free	Free	—
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	Free	Free	—
22. Other	15%	C Free	—
bb) Other :			
11. Lemon, clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not	Free	Free	—
22. Other	15%	C Free	—
4. Pineapple juice :			
aa) Containing added sugar	Free	Free	—
bb) Other	Free	Free	—
5. Tomato juice :			
aa) Containing added sugar	Free	Free	—
bb) Other	Free	Free	—
6. Other fruit and vegetable juices :			
aa) Containing added sugar	Free	Free	—
bb) Other	Free	Free	—
7. Mixtures :			
aa) Of citrus fruit juices and pineapple juice :			
11. Containing added sugar	Free	Free	—
22. Other	Free	Free	—
bb) Other :			
11. Containing added sugar	Free	Free	—
22. Other	Free	Free	—
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	Free	Free	L
bb) Other	Free	Free	—

* See page ii.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.07 B. 11. b)—continued			
2. Grapefruit juice :			
aa) With an added sugar content exceeding 30% by weight	Free	Free	L
bb) Other	Free	Free	—
3. Lemon juice :			
aa) With an added sugar content exceeding 30% by weight	Free	Free	L
bb) With an added sugar content of 30% or less by weight	Free	Free	—
cc) Not containing added sugar	Free	Free	—
4. Other citrus fruit juice :			
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	Free	Free	L
22. Other	15%	C 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	Free	Free	—
22. Other	15%	C Free	—
cc) Not containing added sugar :			
11. Clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not	Free	Free	—
22. Other	15%	C Free	—
5. Pineapple juice :			
aa) With an added sugar content exceeding 30% by weight	Free	Free	L
bb) With an added sugar content of 30% or less by weight	Free	Free	—
cc) Not containing added sugar	Free	Free	—
6. Tomato juice :			
aa) With an added sugar content exceeding 30% by weight	Free	Free	L
bb) With an added sugar content of 30% or less by weight	Free	Free	—
cc) Not containing added sugar	Free	Free	—
7. Other fruit and vegetable juices :			
aa) With an added sugar content exceeding 30% by weight	Free	Free	L
bb) With an added sugar content of 30% or less by weight	Free	Free	—
cc) Not containing added sugar	Free	Free	—

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.07 B. II. b)—continued			
8. Mixtures :			
aa) Of citrus fruit juices and pineapple juice :			
11. With an added sugar content exceeding 30% by weight	Free	Free	L
22. With an added sugar content of 30% or less by weight	Free	Free	—
33. Not containing added sugar	Free	Free	—
bb) Other :			
11. With an added sugar content exceeding 30% by weight	Free	Free	L
22. With an added sugar content of 30% or less by weight	Free	Free	—
33. Not containing added sugar	Free	Free	—

Chapter 21

MISCELLANEOUS EDIBLE PREPARATIONS

NOTES

- I. 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 heading 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 I (b) above are to be classified in heading No. 21.02.
3. For the purposes of heading No. 21.05, the expression "homogenised composite food preparations" means preparations of a kind used as infant food or for dietetic purposes, consisting of a finely homogenised mixture of two or more basic ingredients such as meat (including meat offal), fish, vegetables and fruit. For the application

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

ADDITIONAL NOTE

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

Entry under the aforementioned subheading is furthermore subject to the production of a certificate issued in 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	Free	Free	—
II. Other	Free	Free	*VC
B. Extracts, essences and concentrates of the products described under subheading A :			
I. Of roasted chicory	Free	Free	—
II. Other	Free	Free	*VC
21.02 EXTRACTS, ESSENCES OR CONCENTRATES, OF COFFEE, TEA OR MATÉ ; PREPARATIONS WITH A BASIS OF THOSE EXTRACTS, ESSENCES OR CONCENTRATES :			
A. Extracts, essences or concentrates of coffee ; preparations with a basis of those extracts, essences or concentrates	Free	Free	—
B. Extracts, essences or concentrates of tea or maté ; preparations with a basis of those extracts, essences or concentrates	Free	Free	—
21.03 MUSTARD FLOUR AND PREPARED MUSTARD :			
A. Mustard flour, in immediate packings of a net capacity :			
I. Of 1kg or less	Free	Free	—
II. Of more than 1kg	Free	Free	—
B. Prepared mustard	Free	Free	—
21.04 SAUCES ; MIXED CONDIMENTS AND MIXED SEASONINGS :			
A. Mango chutney, liquid	Free	Free	—
B. Other	Free	Free	—
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	Free	Free	—
B. Homogenised composite food preparations	Free	Free	—

* VC = Variable Charge.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
21.06 NATURAL YEASTS (ACTIVE OR INACTIVE); PREPARED BAKING POWDERS :			
A. Active natural yeasts :			
I. Culture yeast	£0.3936 per 100kg	C E } Free	—
II. Bakers' yeast :			
a) Dried	£0.3936 per 100kg	C E } Free	*VC
b) Other	£0.3936 per 100kg	C E } Free	*VC
III. Other	£0.3936 per 100kg	C E } Free	—
B. Inactive natural yeasts :			
I. In tablet, cube or similar form, or in immediate packings of a net capacity of 1kg or less	£0.3936 per 100kg	C E } Free	—
II. Other	£0.3936 per 100kg	C E } Free	—
C. Prepared baking powders	Free	Free	—
21.07 FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED :			
A. Cereals in grain or ear form, pre-cooked or otherwise prepared :			
I. Maize	Free	Free	*VC
II. Rice	Free	Free	*VC
III. Other	Free	Free	*VC
B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked :			
I. Not stuffed, cooked	Free	Free	*VC
II. Stuffed :			
a) Cooked	Free	Free	*VC
b) Other	Free	Free	*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	Free	Free	*VC
II. Containing by weight of milkfats :			
a) 3% or more but less than 7%	Free	Free	*VC
b) 7% or more	Free	Free	*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 :			
I. Less than 1.5% :			
aa) With added flavouring or fruit	10%	C Free	*VC
bb) Other	10%	C E } Free	*VC
2. 1.5% or more :			
aa) With added flavouring or fruit	10%	C Free	*VC
bb) Other	10%	C E } Free	*VC

* VC = Variable Charge.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
21.07 D. I.—continued			
b) Other, containing by weight of milkfats :			
1. Less than 1.5% :			
aa) With added flavouring or fruit	10%	C Free	*VC
bb) Other	10%	C } Free	*VC
E			
2. 1.5% or more but less than 4% :			
aa) With added flavouring or fruit	10%	C Free	*VC
bb) Other	10%	C } Free	*VC
E			
3. 4% or more :			
aa) With added flavouring or fruit	10%	C Free	*VC
bb) Other	10%	C } Free	*VC
E			
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%	Free	Free	*VC
2. 40% or more but less than 55%	Free	Free	*VC
3. 55% or more but less than 70%	Free	Free	*VC
4. 70% or more	Free	Free	*VC
b) 1.5% or more	Free	Free	*VC
E. Cheese fondues	Free	Free	*†[VC]
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	Free	Free	—
2. Containing by weight of starch :			
aa) 5% or more but less than 32%	Free	Free	*VC
bb) 32% or more but less than 45%	Free	Free	*VC
cc) 45% or more	Free	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	Free	Free	*VC
2. Containing by weight of starch :			
aa) 5% or more but less than 32%	Free	Free	*VC
bb) 32% or more but less than 45%	Free	Free	*VC
cc) 45% or more	Free	Free	*VC
c) Containing 15% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no starch or containing less than 5% by weight of starch	Free	Free	*VC
2. Containing by weight of starch :			
aa) 5% or more but less than 32%	Free	Free	*VC
bb) 32% or more but less than 45%	Free	Free	*VC
cc) 45% or more	Free	Free	*VC

* VC = Variable Charge.

† [VC] = not applicable as maximum charge in 1973 is limited to duty.

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

* VC = Variable Charge.

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

* VC = Variable Charge.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
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 :	Free	Free	*VC
2. Other	Free	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	Free	Free	*VC
2. Other	Free	Free	*VC
c) Containing 25% or more by weight of sucrose (including invert sugar expressed as sucrose)	Free	Free	*VC
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	Free	Free	*VC
2. Other	Free	Free	*VC
b) Containing 5% or more by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no starch or containing less than 5% by weight of starch	Free	Free	*VC
2. Other	Free	Free	*VC
VIII. Containing 65% or more but less than 85% by weight of milkfats :			
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	Free	Free	*VC
b) Other	Free	Free	*VC
IX. Containing 85% or more by weight of milkfats	Free	Free	*VC

* VC = Variable Charge.

Chapter 22

BEVERAGES, SPIRITS AND VINEGAR

NOTES

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

ADDITIONAL NOTES

1. For the purposes of headings Nos. 22.04, 22.05 and 22.06 and subheading 22.07A. :
 - (a) "actual alcoholic strength" means the number of volumes of alcohol contained in 100 volumes of the product ;
 - (b) "potential alcoholic strength" means the number of volumes of alcohol capable of being produced by total fermentation of the sugars contained in 100 volumes of the product ;
 - (c) "total alcoholic strength" means the sum of the actual and potential alcoholic strengths ;
 - (d) "degree of alcohol" means the actual alcoholic strength.

Determination of the alcoholic strength must be carried out at 20°C.
2. For the purposes of heading No. 22.04 "grape must in fermentation" means grape must having an actual alcoholic strength less than three fifths of the total alcoholic strength.
3. For the purposes of heading No. 22.05 :
 - A. "Sparkling wine" (subheading 22.05A.) means a product having an actual alcoholic strength of not less than 14.9° proof, obtained :
 - either by first or second alcoholic fermentation of fresh grapes, grape must or wine, and releasing, when its container is opened, carbon dioxide derived exclusively from the fermentation,
 - or from wine and releasing, when its 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 22.9° proof : 90g or less of total dry extract per litre ;
 - II. Products of an alcoholic strength of more than 22.9° proof but not more than 26.4° proof : 130g or less of total dry extract per litre ;
 - III. Products of an alcoholic strength of more than 26.4° proof but not more than 31.7° proof : 130g or less of total dry extract per litre ;
 - IV. Products of an alcoholic strength of more than 31.7° proof but not more than 38.8° 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. (See Special Note below).
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 31.7° proof but not more than 42.3° 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 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 30.8° proof and an actual alcoholic strength of not less than 26.4° proof but not more than 38.8° proof, and
 - obtained from grape must, new wine still in fermentation or wine :
 - by freezing, or
 - by the addition, during or after fermentation, of a product derived from the distillation of wine.
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 Szamardni) 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 22.10 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 NOTES 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 expression "light wine" means wine not exceeding 26.4 degrees of proof spirit. Notwithstanding the classification rule under Additional Note 3. C. above, wines containing excess total dry extract remain liable under the Channel Islands charging provisions to the duties shown for "light wine" or "other wine" according to their alcoholic 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	Free	Free	—
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	Free	Free	—
B. Other, containing by weight of milkfats:			
I. Less than 0.2%	Free	Free	**VC
II. 0.2% or more but less than 2%	Free	Free	**VC
III. 2% or more	Free	Free	**VC
22.03 BEER MADE FROM MALT	† Free	† Free	—
22.04 GRAPE MUST, IN FERMENTATION OR WITH FERMENTATION ARRESTED OTHERWISE THAN BY THE ADDITION OF ALCOHOL	Free	Free	*
22.05 WINE OF FRESH GRAPES; GRAPE MUST WITH FERMENTATION ARRESTED BY THE ADDITION OF ALCOHOL:			
A. Sparkling wine	‡ Free	‡ Free	*
B. Wine in bottles with "mushroom" corks held in place by ties or fastenings, and wine in other containers having an excess pressure of not less than 1 atmosphere but less than 3 atmospheres, measured at a temperature of 20°C	‡ Free	‡ Free	*
C. Other:			
I. Of an actual alcoholic strength not exceeding 22.9° proof, in containers holding:			
a) 2 litres or less	‡ Free	‡ Free	*
b) More than 2 litres	‡ Free	‡ Free	*
II. Of an actual alcoholic strength exceeding 22.9° proof but not exceeding 26.4° proof, in containers holding:			
a) 2 litres or less	‡ Free	‡ Free	*
b) More than 2 litres	‡ Free	‡ Free	*
III. Of an actual alcoholic strength exceeding 26.4° proof but not exceeding 31.7° proof:			
a) With a registered designation of origin, in containers holding:			
1. 2 litres or less	‡ Free	‡ Free	—
2. More than 2 litres:			
aa) Port, Madeira, sherry and Setubal muscatel	‡ Free	‡ Free	—
bb) Other	‡ Free	‡ Free	—
b) Other, in containers holding:			
1. 2 litres or less	‡ Free	‡ Free	*
2. More than 2 litres	‡ Free	‡ Free	*

* 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.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
22.05 C.—continued			
IV. Of an actual alcoholic strength exceeding 31.7° proof but not exceeding 38.8° proof :			
a) With a registered designation of origin, in containers holding :			
1. 2 litres or less	‡ Free	‡ Free	—
2. More than 2 litres :			
aa) Port, Madeira, sherry and Setubal muscatel	‡ Free	‡ Free	—
bb) Other	‡ Free	‡ Free	—
b) Other	‡ Free	‡ Free	*
V. Of an actual alcoholic strength exceeding 38.8° proof in containers holding :			
a) 2 litres or less	‡ Free	‡ Free	—
b) More than 2 litres	‡ Free	‡ Free	—
22.06 VERMOUTHS, AND OTHER WINES OF FRESH GRAPES FLAVOURED WITH AROMATIC EXTRACTS :			
A. Of an actual alcoholic strength of 31.7° proof or less, in containers holding :			
I. 2 litres or less	‡ Free	‡ Free	—
II. More than 2 litres	‡ Free	‡ Free	—
B. Of an actual alcoholic strength exceeding 31.7° proof but not exceeding 38.8° proof, in containers holding :			
I. 2 litres or less	‡ Free	‡ Free	—
II. More than 2 litres	‡ Free	‡ Free	—
C. Of an actual alcoholic strength exceeding 38.8° proof, in containers holding :			
I. 2 litres or less	‡ Free	‡ Free	—
II. More than 2 litres	‡ Free	‡ Free	—
22.07 OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY AND MEAD) :			
A. Piquette			
	‡ Free	‡ Free	*
B. Other :			
I. Sparkling :			
a) Wine	‡ Free	‡ Free	—
b) Other	‡ Free	‡ Free	—
II. Still, in containers holding :			
a) 2 litres or less :			
1. Beer	‡ Free	‡ Free	—
2. Wine	‡ Free	‡ Free	—
b) More than 2 litres :			
1. Beer	‡ Free	‡ Free	—
2. Wine	‡ Free	‡ Free	—

* In certain conditions a customs duty having the effect of a countervailing duty is provided for.
‡ ‡ See notes at end of chapter.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
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	‡ Free	‡ Free	—
B. Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° proof or higher	‡ Free	‡ Free	—
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	‡ Free	‡ Free	*
II. More than 2 litres	‡ Free	‡ Free	*
B. Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:			
I. Aromatic bitters of an alcoholic strength of 77.2° proof to 86° proof containing from 1.5% to 6% by weight of gentian, spices and various ingredients and from 4% to 10% of sugar, in containers of a capacity of 0.5 litre or less	‡ Free	‡ Free	—
II. Other	‡ Free	‡ Free	—
C. Spirituous beverages:			
I. Rum, arrack and tafia, in containers holding:			
a) 2 litres or less	‡ Free	‡ Free	—
b) More than 2 litres	‡ Free	‡ Free	—
II. Gin, in containers holding:			
a) 2 litres or less	‡ Free	‡ Free	—
b) More than 2 litres	‡ Free	‡ Free	—
III. Whisky:			
a) Bourbon whiskey, in containers holding:			
1. 2 litres or less	‡ Free	‡ Free	—
2. More than 2 litres	‡ Free	‡ Free	—
b) Other, in containers holding:			
1. 2 litres or less	‡ Free	‡ Free	—
2. More than 2 litres	‡ Free	‡ Free	—
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	‡ Free	‡ Free	—
b) More than 2 litres	‡ Free	‡ Free	—
V. Other, in containers holding:			
a) 2 litres or less	‡ Free	‡ Free	—
b) More than 2 litres	‡ Free	‡ Free	—

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

‡ See note at end of chapter.

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	23%	C } Free	*
II. More than 2 litres	23%	E } Free	*
B. Other, in containers holding :			
I. 2 litres or less :			
a) Vinegar	23%	C } Free	—
b) Other	Free	E } Free	—
II. More than 2 litres :			
a) Vinegar	23%	C } Free	—
b) Other	Free	E } Free	—

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

† No duty is chargeable under this Order on the goods covered by headings Nos. 22.03 and 22.07 but liability exists under separate legislation for the payment of an impôt at the following rates (as at 1st February, 1973) :—

	Guernsey	Alderney	Sark
Beer, per bulk gallon	£0·2000	£0·2000	£0·1350

‡ No duty is chargeable under this Order on the goods covered by headings Nos. 22.05, 22.06, 22.07, 22.08 and 22.09 but liability exists under separate legislation for the payment of an impôt at the following rates, (as at 1st February, 1973) :—

	Per gallon		
	Guernsey	Alderney	Sark
Sparkling wines	£1·5000	£1·5000	£1·0000
Other wines :			
Light wines of a strength not exceeding 26·4° proof	£0·6000	£0·6000	£0·4000
Other still wines	£0·9500	£0·9500	£0·6400
Spirits of all kinds (including Liqueurs, Essences, etc.) :			
Not exceeding 90 degrees proof	£5·4000	£3·9250	£3·3250
Exceeding 90 degrees, in the extra proportion			
Spirituous cordials not exceeding 45 degrees proof	£4·0200	£2·9250	£2·4750
Cider and Perry	£0·0500	£0·0500	£0·0500
Methylated Spirits			£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	Free	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	Free	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	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	—

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 l of pure alcohol per 100kg, and a dry matter content not less than 25% by weight	Free	Free	*
II. Other	Free	Free	*
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 l of pure alcohol per 100kg and a dry matter content not less than 40% by weight	Free	Free	*
b) Other	Free	Free	*
II. Other	Free	Free	—
B. Other	Free	Free	—
23.07 SWEETENED FORAGE ; OTHER PREPARATIONS OF A KIND USED IN ANIMAL FEEDING :			
A. Fish or marine mammal solubles	Free	Free	—
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	Free	Free	—

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

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 280 UA† per 100kg net weight	*Free	*Free
B. Other	*Free	*Free
24.02 MANUFACTURED TOBACCO ; TOBACCO EXTRACTS AND ESSENCES :		
A. Cigarettes	*Free	*Free
B. Cigars	*Free	*Free
C. Smoking tobacco	*Free	*Free
D. Chewing tobacco and snuff	*Free	*Free
E. Other, including agglomerated tobacco in the form of sheets or strip	*Free	*Free

† See page ii.

* No duty is chargeable under this Order on the goods covered by headings Nos. 24.01 and 24.02 but liability exists under separate legislation for the payment of an impôt at the following rates (as at 1st February, 1973) :—

	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

STATUTORY INSTRUMENT

1973 No. 3

SPENT

The Gambling (Public Lotteries)(No. 3) (Amendment No. 33) Order, 1973

Made 23rd January 1973

Coming into Operation..... 23rd January 1973

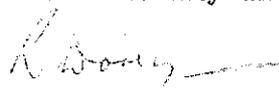
THE STATES GAMBLING CONTROL COMMITTEE, in pursuance of the powers conferred upon it by sections three, six, seven and eight of the Gambling (Public Lotteries) Ordinance, 1971 (a), and of all other powers enabling it in that behalf hereby orders:

1. Notwithstanding the provisions of the Gambling (Public Lotteries) (No. 3) Order, 1971 (b) and the Gambling (Public Lotteries)(No. 3) (Amendment No. 32) Order, 1973 (c), if in the ordinary lottery to be drawn on the twenty-third day of January, nineteen hundred and seventy-three, any serial number exceeding the number twenty-four thousand, three hundred and eighty seven is drawn in respect of a major prize, the Presiding Officer shall -

- (a) declare the drawing of the unsold serial number to be null and void;
- (b) cause the tokens removed from the first four containers to be replaced in the containers from which they were removed;
- (c) cause another serial number to be drawn in place of the unsold serial number.

2. This Order may be cited as the Gambling (Public Lotteries) (No. 3) (Amendment No. 33) Order, 1973 and shall come into force on the twenty-third day of January, nineteen hundred and seventy-three.

Dated this twenty-third day of January, nineteen hundred and seventy-three.



R. DOREY

President of the States Gambling Control Committee for and on behalf of the Committee.

- (a) No. XXX of 1971
- (b) 1971 No. 70
- (c) 1973 No. 1