

THE IMPORT DUTIES (BAILLIWICK OF GUERNSEY) (NO. 61) 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) 1952, as amended and in implementation of the obligations of the Bailiwick under the provisions of Protocol No. 3 annexed to the Treaty relating to the accession of the United Kingdom to the European Economic Community and to the European Atomic Energy Community, hereby orders:-

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

2. (1) Subject to and in accordance with the provisions of the principal Laws and of this Order, duties shall be charged on the importation into the Bailiwick of any goods to which this Order applies.

(2) The goods to which this Order applies are goods of a class or description included in the form of tariff set out in the first column of the Second Schedule to this Order.

(3) The form so set out shall be interpreted and applied in accordance with the interpretation rules preceding it in the Second Schedule to this Order.

3. (1) Where in any heading or subheading of the Second Schedule to this Order a rate of duty is shown in the second column, then on the importation into the Bailiwick of goods classified in that heading or subheading there shall, subject to the following provisions of this Article, be charged a duty at the rate so shown:

Provided that -

(a) no duty shall be charged in the case of goods of the Republic of Ireland consigned to the Bailiwick from that country;

(b) in the case of goods of subheadings 01.02 A.II, 02.01 A.II.a), 02.01 B.II.b), 02.06 C.I., 15.02 B.I. and 16.02 B.III.b)1:

(i) no duty shall be charged where the goods qualify for Commonwealth preference and originate in and are consigned from the countries listed in Annex I to this Order and are indicated by the symbol "C.2" in the third column;

(ii) where the goods qualify for Commonwealth preference and are imported from Commonwealth preference area countries other than those listed in Annex I to this Order no duty shall be charged unless a rate is shown in the third column prefixed by the symbol "C.1" and, if a rate is so shown, duty shall be charged at that rate; and

(iii) where the goods are imported from countries listed in Annex II to this Order and a rate is shown in the third column prefixed by the symbol "S.Q.", duty shall be charged at that rate;

- (c) in the case of goods qualifying for Commonwealth preference (not being goods falling within paragraphs (a) and (b) above), where a rate is shown in the third column prefixed by the letter "C", duty shall be charged at that rate;
 - (d) in the case of goods imported from and originating in Austria, Finland, Iceland, Norway, Portugal (including the Azores and Madeira), Sweden and Switzerland (including Liechtenstein):
 - (i) where the goods satisfy the requirements of Article 25(1), as amended, of Protocol No. 3 of the Free Trade Agreements concluded between the E.E.C. and the above countries, with the exception of prepared yoghourt with added flavouring or fruit falling within heading 21.07 D.I. where a rate is shown in the third column prefixed by the letter "E", duty shall be charged at that rate; and
 - (ii) where the goods (not being goods falling within sub-paragraph (i) above) satisfy the requirements of the Free Trade Agreements, being goods other than those of headings 05.08 B., 16.02 B.III.b)1.aa)11., 21.06 A.I. and 21.06 A.III. where a rate is shown in the third column prefixed by the letter "M", duty shall be charged at that rate;
 - (e) in the case of goods imported from Denmark which satisfy the requirements of the Free Trade Agreement concluded between the United Kingdom and Denmark where a rate is shown in the third column prefixed by the letter "E", duty shall be charged at that rate;
 - (f) in the case of goods which satisfy the requisite conditions to benefit from Regulation (EEC) 385/73 (relating to goods entitled to benefit from the reductions of customs duties in trade between the United Kingdom and the other Member States of the European Communities) or from any other instrument made from time to time under Article 45(1) of the Act annexed to the Treaty of Accession, being goods where a rate is shown in the third column prefixed by the letter "M", duty shall be charged at that rate; and
 - (g) where a heading or subheading limits a rate of duty to a specified period, or shows different rates for different periods, the duty shall be charged accordingly.
- (2) Any reference in the Second Schedule to this Order to a percentage, in relation to a rate of duty, is a reference to a percentage of the value of the goods.
 - (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.

4. (a) The provisions of section three above shall not affect any exemption from duty which may be available in the case of goods of Denmark by virtue of Article 12 of the Treaty establishing the European Economic Community and accordingly any import duty which is for the time being chargeable on goods of a heading or subheading to which this paragraph applies shall not be chargeable in the case of goods of Denmark.
- (b) Paragraph (a) above applies to any heading or subheading of goods on which no duty was chargeable immediately before the coming into operation of this Order if they were of Convention area origin within the meaning of the European Free Trade Association (Guernsey) Law, 1960.
5. Notwithstanding the provisions of section three above no import duty shall be chargeable on goods falling within subheading 20.02 C.II.a)2. of the Second Schedule hereto (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.
6. 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.
7. (1) In this Order the expression "the principal Laws" means the Import Duties (Bailiwick of Guernsey) Laws, 1932 to 1960.
- (2) The Interpretation (Guernsey) Law, 1948, shall apply to the Interpretation of this Order as it applies to the interpretation of a Guernsey enactment.
8. (1) This Order may be cited as the Import Duties (Bailiwick of Guernsey) (No. 61) Order, 1973.
- (2) This Order shall come into operation on the first day of April, nineteen hundred and seventy-three.

dated this twenty-seventh day of March, nineteen hundred and seventy-three.

(signed) H. C. HENCHMAN

(H. C. Henchman)
President of the Board of Administration
for and on behalf of the Board

ANNEX I

Admission at the reduced rate of duty shown in the Preferential Rate of duty column against the symbol "C.2" may be claimed on imports of beef and veal and products thereof from the following countries of the Commonwealth Preference Area:

Associated States in the Caribbean:	Guyana
Antigua, Dominica, Grenada, St. Lucia,	Jamaica
St. Vincent, St. Kitts-Nevis-Anguilla	Kenya
The Bahamas	Lesotho
Barbados	Malawi
Bermuda	Mauritius
Botswana	Montserrat
British Antarctic Territory	Nigeria
British Honduras	Papua - New Guinea
British Indian Ocean Territory	Pitcairn
British Solomon Islands	The Seychelles
British Virgin Islands	Sierra Leone
Brunei	St. Helena and Dependencies
Cayman Islands	Swaziland
Central and Southern Line Islands	Tanzania
Falkland Islands and Dependencies	Tonga
Fiji	Trinidad and Tobago
The Gambia	Turks and Caicos Islands
Ghana	Uganda
Gilbert and Ellice Islands	Western Samoa
	Zambia

ANNEX II

Admission at the reduced rate of duty shown in the Preferential Rate of duty column against the symbol "S.Q." may be claimed on imports of beef and veal and products thereof from the following countries:

French Territories of the Afars and Issas	Islamic Republic of Mauritania
Anglo-French Condominium of the New Hebrides	Netherlands Antilles
Republic of Burundi	New Caledonia and Dependencies
Federal Republic of the Cameroon	Republic of Niger
Central African Republic of Chad	Republic of Rwanda
Comoro Archipelago	St. Pierre and Miquelon
Peoples Republic of the Congo (Brazzaville)	Republic of Senegal
Republic of Dahomey	Somali Democratic Republic
French Settlements in Oceania, Southern and Antarctic Territories	Surinam
Gabonese Republic	Republic of Togo
Republic of the Ivory Coast	Republic of the Upper Volta
Malagasy Republic	Wallis and Futuna Islands
Republic of Mali	Zaire

FIRST SCHEDULE

The Import Duties (Bailiwick of Guernsey) (No.59) Order, 1971.

The Import Duties (Bailiwick of Guernsey) (No.60) Order, 1973.

SECOND SCHEDULE

Section I

LIVE ANIMALS ; ANIMAL PRODUCTS

Chapter I
LIVE ANIMALS

NOTES

1. This Chapter covers all live animals except :

- (a) Fish, crustaceans and molluscs, of headings Nos. 03.01 and 03.03 ;
- (b) Microbial cultures and other products of heading No. 30.02 ; and
- (c) Animals of heading No. 97.03.

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	3.2%	M C2 SQ } Free	*L
b) Other :			
† 1. Cows for immediate slaughter, the meat of which is intended for processing	2.6%	M C2 SQ } 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	3.2%	M C2 SQ } Free	*L
bb) Other	3.2%	M C2 SQ } 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, GESE, TURKEYS AND GUINEA FOWLS :			
A. Of a weight not exceeding 185g	Free	Free	L
B. Other :			
I. Fowls	Free	Free	L
II. Ducks	Free	Free	L
III. Geese	Free	Free	L
IV. Turkeys	Free	Free	L
V. Guinea fowls	Free	Free	L
01.06 OTHER LIVE ANIMALS :			
A. Domestic rabbits	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 ;

ADDITIONAL NOTE

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

- A. "Carcases of domestic bovine animals", for the purposes of subheading 02.01 A. II. a) whole carcases of the slaughtered animals after having been bled, eviscerated and skinned. Such carcases are imported with or without the heads, with or without the feet and with or without the other offals attached. Where carcases are imported without the heads, the latter must have been separated from the carcase at the atlanto-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpian or tarso-metatarsian joints ;
- B. "Half-carcases of domestic bovine animals", for the purposes of subheading 02.01 A. II. a) : the product resulting from the symmetrical division of the whole carcase through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis ;
- C. "Calf carcases", for the purposes of subheading 02.01 A. II. a) 1. aa) II. : carcases of animals of the domestic bovine species with the typical light colour of veal, weighing per carcase 130kg or less ;
- D. "Calf half-carcases", for the purposes of subheading 02.01 A. II. a) 1. aa) II. : half-carcases of animals of the domestic bovine species with the typical light colour of veal, weighing per half-carcase 65kg or less ;
- E. "Unseparated calf forequarters", for the purposes of subheading 02.01 A. II. a) 1. aa) 22. : the whole of the front part of a calf carcase comprising all the bones and the scrag, neck and shoulder, with a maximum of eight pairs of ribs and a minimum of four pairs of ribs. These cuts must be of the typical light colour of veal and weigh not more than 60kg ;
- F. "Separated calf forequarters", for the purposes of subheading 02.01 A. II. a) 1. aa) 22. : the front part of a calf half-carcase comprising all the bones and the scrag, neck and shoulder, with a maximum of eight ribs and a minimum of four ribs. These cuts must be of the typical light colour of veal and weigh not more than 30kg ;
- G. "Unseparated calf hindquarters", for the purposes of subheading 02.01 A. II. a) 1. aa) 33. : the whole of the rear part of a calf carcase comprising all the bones and the thighs and loins, with a minimum of five pairs of whole or cut ribs with or without the knuckle and with or without the thin flanks. These cuts must be of the typical light colour of veal and weigh not more than 75kg. The expression is to be extended to cover the whole of the front part of a calf carcase comprising all the bones and the scrag, neck and shoulder, with more than eight pairs of ribs ;
- H. "Separated calf hindquarters", for the purposes of subheading 02.01 A. II. a) 1. aa) 33. : the rear part of a calf half-carcase comprising all the bones and the thigh and loin, with a minimum of five whole or cut ribs with or

- (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).

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

I. "Compensated quarters" :

- (a) for the purposes of subheading 02.01 A. II. a) 1. bb) II. : portions composed of either :

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

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

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

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

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

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

The forequarters and the hindquarters constituting "compensated quarters" must be imported at the same time and in equal numbers ;

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

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

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 :			
II. Carcases and half-carcases	4%	M Free CI 4% C2 } Free SQ }	*L
22. Separated or unseparated forequarters	4%	M Free CI 4% C2 } Free SQ }	*L

* In certain conditions a levy is applicable.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
62.01 A. II. a) I. aa))—continued			
33. Separated or unseparated hindquarters	4%	M Free CI 4% C2 } Free SQ }	*L
bb) Of adult animals :			
II. 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	4%	M Free CI 4% C2 } Free SQ }	*L
bbb) Other	4%	M Free CI 4% C2 } Free SQ }	*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	4%	M Free CI 4% C2 } Free SQ }	*L
bbb) Other	4%	M Free CI 4% C2 } Free SQ }	*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	4%	M Free CI 4% C2 } Free SQ }	*L
bbb) Other	4%	M Free CI 4% C2 } Free SQ }	*L
cc) Other cuts of beef and veal :			
II. Unboned (bone-in)	4%	M Free CI 4% C2 } Free SQ }	*L
22. Boned or boneless	4%	M Free CI 4% C2 } Free SQ }	*L
2. Frozen :			
aa) Carcases, half-carcases, or "compensated" quarters	4%	M Free CI 4% C2 } Free SQ }	*L
† bb) Forequarters	4%	M Free CI 4% C2 } Free SQ }	*L
cc) Hindquarters	4%	M Free CI 4% C2 } Free SQ }	*L
dd) Other :			
II. Unboned (bone-in)	4%	M Free CI 4% C2 } Free SQ }	*L

* 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.11. a) 2. dd)—continued			
† 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	4%	M Free CI 4% C2 } Free SQ }	*L
bbb) Other	4%	M Free CI 4% C2 } Free SQ }	*L
b) Other	Free	Free	—
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	2.8%	M Free CI 2.8% C2 } Free SQ }	—
2. Other	2.4%	M Free CI 2.4% C2 } Free SQ }	—
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

† 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	
02.02 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)	4.8%	M C1 C2 SQ } Free	*L
2. Boned or boneless	4.8%	M C1 C2 SQ } Free	*L
b) Offals	4.8%	M C1 C2 SQ } 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 :			
II. 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 :			
II. 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) I.—continued			
cc) Other (for example, "heads off") :			
11. Yellow-finned tunny :			
aaa) Weighing not more than 10kg each	Free	Free	*
bbb) Other	Free	Free	*
22. Long-finned tunny	Free	Free	*
33. Other	Free	Free	*
2. Other	Free	Free	*
d) Sardines (<i>Clupea pilchardus</i> Walbaum) :			
1. Fresh or chilled	Free	Free	—
2. Frozen	Free	Free	—
e) Shark	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</i> sp. p.)	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:			
1. Squid:			
aa) <i>Ommastrephes sagittatus</i> and <i>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>Sepiolo 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

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

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

ADDITIONAL NOTES

1. The term "cans", as used in Note 2 to this Chapter, shall be taken to apply only to such containers of a net capacity not exceeding 5kg.
2. The expression "special milk for infants", as used in subheading 04.02 B. I. a), shall be taken to mean products free from pathogenic and toxigenic germs and containing per gramme less than 10,000 revivifiable aerobic bacteria and less than 2 coliform bacteria.
3. For the purpose of calculating the fat content of products falling within subheadings 04.02 B. I. b) and B. II. b), the weight of any added sugar shall be disregarded.
4. The expression "whole cheeses", as used in subheading 04.04 A. I. a), shall be taken to apply to whole cheeses of the conventional flat cylindrical shape of the following net weights :
 - Emmentaler : not less than 60kg but not more than 130kg ;
 - Gruyère and Sbrinz : not less than 20kg but not more than 45kg ;
 - Bergkäse : not less than 20kg but more than 60kg ;
 - Appenzel : not less than 6kg but not more than 8kg.
5. Subheading 04.04 A. I. b) 2. shall be taken to apply only to goods the packings of which bear at least the following particulars :
 - the description of the cheese,
 - the fat content, by weight, referred to dry matter,
 - the packer responsible,
 - the country of origin of the cheese.
6. For the purposes of subheading 04.04 D. I. the expression "put up (in boxes or in slices) for retail sale" shall be taken to apply to cheese of the kinds classified under that subheading put up in individual portions or in slices and

packed in one of the following forms :

- (a) In boxes (including special packings of artificial plastic material 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 55g ;
 - (b) In circular or polygonal boxes (other than rectangular) containing at least 12 individual portions of an aggregate net weight of not less than 450g but not more than 1,000g ;
 - (c) In the form of slices wrapped separately in aluminium foil, the net weight of each slice not exceeding 30g.
7. For the purposes of subheadings 04.04 A. I. a), A. I. b) and D. I., the term "free-at-frontier value" shall be taken to mean the free-at-frontier price or free on board price in the country of exportation, plus a lump sum to be determined in respect of the expenses of delivery to the customs territory of the Community.*
 8. Levy applicable to certain mixtures falling within this Chapter :

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

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

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

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

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
04.03 BUTTER :			
A. Of a fat content, by weight, not exceeding 85%	Free	Free	L
B. Other	Free	Free	L
04.04 CHEESE AND CURD :			
A. Emmentaler, Gruyère, Sbrinz, Bergkäse and Appenzell, not grated or powdered :			
* I. Of a minimum fat content of 45% by weight, 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 :			
I. 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 :
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried) ;
 - (b) Hides or skins (including furskins) other than goods falling within heading No. 05.05, 05.06 or 05.07 (Chapter 41 or 43) ;
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI) ; or
 - (d) 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%	M C E } 4% Free
C. Other	5%	C E } Free

Tariff Heading	Rate of Duty	
	Full	Preferential
05.09 HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS OF ANIMALS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, AND WASTE AND POWDER OF THESE PRODUCTS; WHALEBONE AND THE LIKE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, AND HAIR AND WASTE OF THESE PRODUCTS	5%	C } Free E }
05.10 IVORY, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF IVORY	Free	Free
05.11 TORTOISE-SHELL (SHELLS AND SCALES), UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; CLAWS AND WASTE OF TORTOISE-SHELL	Free	Free
05.12 CORAL AND SIMILAR SUBSTANCES, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF SHELLS	Free	Free
05.13 NATURAL SPONGES:		
A. Raw	Free	Free
B. Other	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 I OR CHAPTER 3, UNFIT FOR HUMAN CONSUMPTION:		
A. Fish, crustaceans and molluscs:		
I. Fish of a length of 6cm or less and shrimps and prawns, dried	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.

Tariff Heading	Rate of Duty	
	Full	Preferential
06.01 BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER:		
A. Dormant:		
I. Lily of the valley crowns and roots	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, marrow, pumpkins, aubergines, sweet peppers, fennel, parsley, chervil, tarragon, cross, 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 *subodulis*. Other species, including those cultivated artificially (for example, *Rhodopaxillus nudus* and *Polyphurus 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	—
II. 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 :			
1. Broad, kidney and runner beans ; beetroot ; broccoli and cauliflowers ; Brussels sprouts ; carrots ; cucumbers (other than gherkins) ; herbs in powder ; lettuce and endive ; mushrooms ; shallots ; peas ; potatoes ; rhubarb ; spinach ; turnips ; mixtures containing any of these vegetables or dry-bulb onions	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, SHELLS, 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 ARTICHOKES, 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 Charges
	Full	Preferential	
00.02---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	---
00.03 FIGS, FRESH OR DRIED :			
A. Fresh	Free	Free	---
B. Dried	£0.3000 per cwt.	C Free	---
00.04 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	
03.04—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, SHELLS 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	
03.09—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	—
03.09 OTHER FRUIT, FRESH	Free	Free	—
03.10 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	—
03.11 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 I(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" (10.05 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 sbromato" ;
 - (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 pelletised 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

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, best 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. 39.11.

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>gongylodes</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 KIEPLED 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
- (ij) 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 PLAINTING (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

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

$$\Delta K = K_m - 0.5(K_m - 4 + K_m + 4)$$

$$K_m$$
 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 4 nm lower and higher, respectively, than that of K_m .
 - (d) no positive reaction of oils from olive residues.
- C. Subheading 15.07 A. I. 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 8-sitosterol, determined in accordance with the provisions in Annex II of the Regulation mentioned in Additional Note 4 below, is less than 93% of the total sterol peak areas.
4. The analytical methods to be used for determining the characteristics of the products mentioned above are those specified in Annexes I and II to Regulation No. 618/72/CEE.

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

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
15.02 FATS OF BOVINE CATTLE, SHEEP OR GOATS, UNRENDERED; RENDERED OR SOLVENT-EXTRACTED FATS (INCLUDING "premier jus") OBTAINED FROM THOSE UNRENDERED FATS:			
† A. For industrial uses other than the manufacture of foodstuffs for human consumption	Free	Free	—
B. Other:			
I. Unrendered fats of bovine cattle; rendered or solvent-extracted fats (including "premier jus") obtained from those fats	1.4%	M Free C1 1.4% C2 } Free SQ }	—
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.

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
15.07—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.

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
15.13 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%	E } Free	—
II. Other	Free	C } 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 } Free	—
2. Other	15%	E } Free	—
b) Other	Free	C } Free	—
III. Other :			
a) Containing meat or offals of domestic swine and containing by weight :			
1. 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	17.2%	M 12% CI 5.2% C2 Free E 5.2% SQ 15%	—
22. Other	17.2%	M 12% CI 5.2% C2 Free SQ 15%	—
bb) Other	5.2%	M Free CI 5.2% C2 } Free SQ }	—
2. Other :			
aa) Ovine meat or offal :			
11. Pastes :			
aaa) Of meat offal, not canned	15%	C } Free E }	—
bbb) Other	15%	C Free	—
22. Other	Free	Free	—
bb) Other :			
11. Pastes :			
aaa) Of meat offal, not canned	15%	C } Free E }	—
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.p.), 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 E }	—
II. Other	Free	Free	—
B. Other :			
I. Lobsters preserved in airtight containers	10%	C } Free E }	—
II. Other	Free	Free	—

Chapter 17

SUGARS AND SUGAR CONFECTIONERY

NOTES

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

ADDITIONAL NOTES

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

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

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

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

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

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
17.04 SUGAR CONFECTIONERY, NOT CONTAINING COCOA :			
A. Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	10%	M } 8% C } Free E }	—
B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose) :			
I. Less than 60%	10%	M } 8% C } Free E }	*†[VC]
II. 60% or more	10%	M } 8% C } Free E }	*†[VC]
C. White chocolate	10%	M } 8% 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%	M } 8% 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%	10%	M } 8% C } Free E }	*VC with a maximum of ads.
2. 30% or more but less than 40%	10%	M } 8% C } Free E }	*VC with a maximum of ads
3. 40% or more but less than 50% :			
aa) Containing no starch	10%	M } 8% C } Free E }	*VC with a maximum of ads
bb) Other	10%	M } 8% C } Free E }	*VC with a maximum of ads
4. 50% or more but less than 60%	10%	M } 8% C } Free E }	*VC with a maximum of ads
5. 60% or more but less than 70%	10%	M } 8% C } Free E }	*VC with a maximum of ads
6. 70% or more but less than 80%	10%	M } 8% C } Free E }	*VC with a maximum of ads
7. 80% or more but less than 90%	10%	M } 8% C } Free E }	*VC with a maximum of ads
8. 90% or more	10%	M } 8% 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%	M } 8% 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%	10%	M } 8% C } Free E }	*VC with a maximum of ads
2. 30% or more but less than 50%	10%	M } 8% 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. II. b)—continued			
3. 50% or more but less than 70%	10%	M 8% C } Free E }	*VC with a maximum of ads
4. 70% or more	10%	M 8% 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 :			
I. Glucose in the form of white crystalline powder, whether or not agglomerated	Free	Free	L
II. Other	Free	Free	L
C. Other	Free	Free	L

*VC = Variable Charge.

ads = additional duty on sugar.

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 milk-fats 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%	M C E } 8% Free	*VC with a maximum of ads
II. Containing by weight of milkfats:			
a) 3% or more but less than 7%	5%	M C E } 4% Free	*VC with a maximum of ads
b) 7% or more	5%	M C E } 4% 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)	Free	Free	*VC with a maximum of ads
II. Other:			
a) Containing no milkfats or containing less than 1.5% of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose):			
1. Less than 50%	Free	Free	*VC with a maximum of ads
2. 50% or more	Free	Free	*VC with a maximum of ads
b) Containing by weight of milkfats:			
1. 1.5% or more but less than 3%	Free	Free	*VC with a maximum of ads
2. 3% or more but less than 4.5%	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. II. b)—continued			
3. 4.5% or more but less than 6%	Free	Free	*VC with a maximum of ads
4. 6% or more	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	Free	Free	*VC with a maximum of ads
b) 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	Free	Free	*VC with a maximum of ads
2. 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	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	Free	Free	*VC
c) 26% or more :			
1. In immediate packings of a net capacity of 500g or less	Free	Free	*VC
2. Other	Free	Free	*VC

* VC = Variable Charge.

ads = additional duty on sugar.

PREPARATIONS OF CEREALS, FLOUR OR STARCH; PASTRYCOOKS' PRODUCTS

NOTES

I. This Chapter does not cover :

- (a) Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing 50 per cent. or more by weight of cocoa (heading No. 18.06) ;
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (heading No. 23.07) ; or
- (c) Medicaments and other products of Chapter 30.

2. In this Chapter the expression "flour" includes the flour of fruits or of vegetables, and products of such flour are to be classified with similar products of cereal flour.

ADDITIONAL NOTE

When imported in the form of an assortment, goods falling within subheading 19.08 B. are to be classified according to the average content in starch, sucrose and milkfats of the assortment as a whole.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
19.01 MALT EXTRACT :			
A. With a dry-extract content of 90% or more by weight	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			
B. Other :			
I. Containing no starch or containing less than 5% by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose) :			
a) Less than 70%	Free	Free	*VC with maximum of ads
b) 70% or more	Free	Free	*VC with maximum of ads
II. Containing 5% or more but less than 32% by weight of starch :			
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	Free	Free	*VC with maximum of adf
b) Containing 5% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no milkfats or containing less than 1.5% by weight of such fats	Free	Free	*VC with maximum of ads
2. Other	Free	Free	*VC with maximum of ads
c) Containing 30% or more but less than 40% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no milkfats or containing less than 1.5% by weight of such fats	Free	Free	*VC with maximum of ads
2. Other	Free	Free	*VC with maximum of ads
d) Containing 40% or more by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no milkfats or containing less than 1.5% by weight of such fats	Free	Free	*VC with maximum of ads
2. Other	Free	Free	*VC with maximum of ads
III. Containing 32% or more but less than 50% by weight of starch :			
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no milkfats or containing less than 1.5% by weight of such fats	Free	Free	*VC with maximum of adf
2. Other	Free	Free	*VC with maximum of adf
b) Containing 5% or more but less than 20% by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no milkfats or containing less than 1.5% by weight of such fats	Free	Free	*VC with maximum of ads
2. Other	Free	Free	*VC with maximum of ads
c) Containing 20% or more by weight of sucrose (including invert sugar expressed as sucrose) :			
1. Containing no milkfats or containing less than 1.5% by weight of such fats	Free	Free	*VC with maximum of ads
2. Other	Free	Free	*VC with maximum of ads

* VC = Variable Charge.

ads = additional duty on sugar.

adf = additional duty on flour.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
19.08—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

- I. 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 :			
I. 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 } 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	5%	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. I. d) 2. bb)—continued				
22. Pears :				
aaa) Containing added sweetening matter	12%	C	Free	—
bbb) Other	5%	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		Addition Charg.
	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 descrip- tions 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 descrip- tions 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.—continued			
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			
ijii) 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 :			
I. Of 4.5kg or more :			
aa) Apricots	Free	Free	—
bb) Peaches (including nectarines) 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) 1. cc)—continued			
66. Loganberries	15%	C Free	—
77. Nuts	7.5%	C } Free E }	—
88. Oranges, clementines, mandarins and tangerines :			
aaa) Comminuted entire	Free	Free	—
bbb) Pulp not containing the peel	Free	Free	—
ccc) Other	7.5%	C Free	—
99. Pears	5%	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 } Free E }	—

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	5%	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 :			
1. With an added sugar content exceeding 30% by weight	Free	Free	—
2. Other	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.

† 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	
23.07 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) :			
aa) With an added sugar content exceeding 30% by weight	Free	Free	—
bb) Other	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.

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
20.07 B. 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
bb) Other	Free	Free	—
II. 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. II. 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 juices :			
aa) With an added sugar content exceeding 30% by weight :			
11. Clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not	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

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

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

ADDITIONAL NOTE

For the purposes of subheading 21.07E., the term "cheese fondues" shall be taken to mean preparations containing 12% or more but less than 18% of milkfats and made from melted cheese (Emmentaler and Gruyère exclusively) with the addition of white wine, kirsch, starch and spices and put up in immediate packings of a net capacity of 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	M £0.3148 per 100kg C } Free E }	—
II. Bakers' yeast:			
a) Dried	£0.3936 per 100kg	M £0.3148 per 100kg C } Free E }	*VC
b) Other	£0.3936 per 100kg	M £0.3148 per 100kg C } Free E }	*VC
III. Other	£0.3936 per 100kg	M £0.3148 per 100kg C } Free E }	—
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	M £0.3148 per 100kg C } Free E }	—
II. Other	£0.3936 per 100kg	M £0.3148 per 100kg C } Free E }	—
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 yoghurt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes:			
I. Prepared yoghurt:			
a) In powder form, containing by weight of milkfats:			
1. Less than 1.5%	10%	M 8% C Free E †	*VC
2. 1.5% or more	10%	M 8% C Free E †	*VC

*VC = Variable Charge.

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

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%	10%	M C E 8% Free †	*VC
2. 1.5% or more but less than 4%	10%	M C E 8% Free †	*VC
3. 4% or more	10%	M C E 8% Free †	*VC
II. Other, containing by weight of milkfats :			
a) Less than 1.5% and containing by weight of milk proteins (nitrogen content x 6.38) :			
1. Less than 40%	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.

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

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	
21.07 F.—continued			
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 33.8° 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).
 - (b) The above rules do not apply to products with a registered designation of origin falling within subheadings 22.05 C. III. a) and 22.05 C. IV. a).
 4. Subheading 22.05 C. shall be taken to include :
 - (a) Wine fortified for distillation, that is to say a product :
 - having an actual alcoholic strength of not less than 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 Szamordni) 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 :			
I. 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. Other	‡ Free	‡ Free	—
b) More than 2 litres :			
1. Beer	‡ Free	‡ Free	—
2. Other	‡ 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 tafla, 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 E }	*
II. More than 2 litres	23%	C } Free E }	*
B. Other, in containers holding :			
I. 2 litres or less :			
a) Vinegar	23%	C } Free E }	—
b) Other	Free	Free	—
II. More than 2 litres :			
a) Vinegar	23%	C } Free E }	—
b) Other	Free	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. I., 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

Section V

MINERAL PRODUCTS

Chapter 25

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

NOTES

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to goods which are in the crude state, or which have been washed (including washing with chemical substances to remove impurities provided that this does not change the character of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in any heading in respect of the goods described therein.
2. This Chapter does not cover :
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02) ;
 - (b) Ferrous earth colours containing 70 per cent. or more by weight of combined iron evaluated as Fe_2O_3 (heading No. 28.23) ;
 - (c) Medicaments and other products of Chapter 30 ;
 - (d) Perfumery, cosmetics or toilet preparations of heading No. 33.06 ;
 - (e) Road and paving setts, curbs and flagstones (heading No. 68.01), mosaic cubes (heading No. 68.02) and roofing, facing and damp course slates (heading No. 68.03) ;
 - (f) Precious or semi-precious stones (Chapter 71) ;
 - (g) Cultured sodium chloride crystals (other than optical elements) weighing not less than two and a half grammes each, of heading No. 38.19 ; optical elements of sodium chloride (heading No. 90.01) ; or
 - (h) Writing, drawing, tailors' and billiards chalks (heading No. 98.05).

Tariff Heading	Rate of Duty	
	Full	Preferential
25.01 Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:		
(A) Salt, other than fishery salt (being salt in coarse crystals of a kind used for curing fish)	5%	M 4% C Free E
(B) Other	Free	Free
25.02 Iron pyrites (including cupreous iron pyrites), unroasted	Free	Free
25.03 Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	Free	Free
25.04 Natural graphite	Free	Free
25.05 Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01	Free	Free
25.06 Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	Free	Free
25.07 Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths	Free	Free
25.08 Chalk:		
(A) Whiting	10%	M 8% C Free E
(B) Other	Free	Free
25.09 Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
25.10 Natural mineral calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk	Free	Free
25.11 Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined	Free	Free
25.12 Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less	Free	Free
25.13 Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	Free	Free
25.14 Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	Free	Free
25.15 Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing	Free	Free
25.16 Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing:		
(A) Granite:		M 4%
(1) Not sawn	5%	E) Free
(2) Sawn on three or more sides:		
(a) Pieces of a volume not exceeding 500 cubic centimetres	Free	Free
(b) Other	25%	M 20%
(3) Other	10%	E) Free
(B) Other	5%	M 8%
		E) Free
25.17 Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16:		
(A) Flint, not crushed, ground or powdered	Free	Free
(B) Chippings of calcareous stones falling within heading No. 25.15 or 25.16 and chippings of serpentine	Free	Free
(C) Other	5%	M 4%
		E) Free
25.18 Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)	Free	Free
25.19 Natural magnesium carbonate (magnesite), whether or not calcined	Free	Free
25.20 Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry	Free	Free
25.21 Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	Free	Free
25.22 Quicklime, slaked lime and hydraulic lime	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
25.23 Portland cement, high alumina cement, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker:		
(A) Calcareous cement, not containing added colouring matter	Free	Free
(B) Other	5 %	M C E) 4% Free
25.24 Asbestos	Free	Free
25.25 Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet	Free	Free
25.26 Mica, including splittings; mica waste	Free	Free
25.27 Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc	Free	Free
25.28 Natural cryolite and natural chiolite	Free	Free
25.29 Natural arsenic sulphides	Free	Free
25.30 Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85 per cent. of H_3BO_3 calculated on the dry weight	Free	Free
25.31 Felspar, leucite, nepheline and nepheline syenite; fluospar	Free	Free
25.32 Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery	Free	Free

Chapter 26

METALLIC ORES, SLAG AND ASH

NOTES

- This Chapter does not cover :
 - Slag and similar industrial waste prepared as macadam (heading No. 25.17) ;
 - Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19) ;
 - Basic slag of Chapter 31 ;
 - Slag wool, rock wool or similar mineral wools (heading No. 68.07) ;
 - Goldsmiths', silversmiths' and jewellers' sweepings, residues, leuels and other waste and scrap, of precious metal (heading No. 71.11) ; or
 - Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
- For the purposes of heading No. 26.01, the term "metallic ores" means minerals of those mineralogical species used for the extraction on an industrial scale of mercury, of the metals of heading No. 28.50 or of the metals of Section XIV or XV ; minerals which have undergone a process rendering them more suitable for a purpose other than the extraction of metal on an industrial scale are, however, excluded from the heading.
- Heading No. 26.03 is to be taken to apply only to ash and residues of a kind used on an industrial scale either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Tariff Heading	Rate of Duty	
	Full	Preferential
26.01 Metallic ores and concentrates thereof; roasted iron pyrites, including roasted cupreous iron pyrites	Free	Free
26.02 Slag, dross, scalings and similar waste from the manufacture of iron or steel	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
26.03 Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	Free	Free
26.04 Other slag and ash, including kelp	Free	Free

Chapter 27

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
27.01 Coal; briquettes, ovoids and similar solid fuels manufactured from coal	Free	Free
27.02 Lignite, whether or not agglomerated	Free	Free
27.03 Peat (including peat litter), whether or not agglomerated	8%	M 6.4% C) E)
27.04 Coke and semi-coke of coal, of lignite or of peat	Free	Free
27.05 Retort carbon	Free	Free
27.05 (bis) Coal gas, water gas, producer gas and similar gases	Free	Free
27.06 Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products	Free See Footnote	Free See Footnote
27.07 Oils and other products of the distillation of high temperature coal tars and similar oils and products obtained by other processes (for example, benzole, creosote, cresylic acid and solvent naphtha)	Free See Footnote	Free See Footnote
27.08 Pitch and pitch coke, obtained from coal tar or from other mineral tars	Free	Free
27.09 Petroleum oils and oils obtained from bituminous minerals, crude	Free See Footnote	Free See Footnote
27.10 Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 per cent. by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations	Free See Footnote	Free See Footnote

Tariff Heading	Rate of Duty	
	Full	Preferential
27.11 Petroleum gases and other gaseous hydrocarbons	Free	Free
27.12 Petroleum jelly	Free	Free
27.13 Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured	Free	Free
27.14 Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals	Free	Free
27.15 Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	Free	Free
27.16 Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Free See Footnote	Free See Footnote

Footnote: No duty is chargeable under this Order on the goods covered by headings Nos. 27.06, 27.07, 27.09, 27.10 and 27.16 but liability exists under separate legislation for the payment of a duty at the following rates (as at 1st January, 1972) :—

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

Section VI

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

NOTES

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

Chapter 28

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

NOTES

1. Except where their context or these Notes otherwise require, the headings of this Chapter are to be taken to apply only to :
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities ;
 - (b) Products mentioned in (a) above dissolved in water ;
 - (c) Products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use ;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport ;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use.
2. In addition to dithionites stabilised with organic substances and to sulphonylates (heading No. 28.36), carbonates and percarbonates of inorganic bases (heading No. 28.42), cyanides and complex cyanides of inorganic bases (heading No. 28.43), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.44), organic products included in headings Nos. 28.49 to 28.52 and metal and non-metal carbides (heading No. 28.56), only the following compounds of carbon are also to be classified in the present Chapter :
 - (a) Oxides of carbon ; hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.13) ;
 - (b) Oxyhalides of carbon (heading No. 28.14) ;
 - (c) Carbon disulphide (heading No. 28.15) ;
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.48) ;
 - (e) Solid hydrogen peroxide (heading No. 28.54), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.58) other than calcium cyanamide containing not more than 25 per cent. by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31).
3. This Chapter does not cover :
 - (a) Sodium chloride or other mineral products falling within Section V ;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above ;
 - (c) Products mentioned in Note 1, 2, 3 or 4 of Chapter 31 ;
 - (d) Inorganic products of a kind used as luminophores, falling within heading No. 32.07 ;
 - (e) Artificial graphite (heading No. 38.01) ; activated carbon (heading No. 38.03) ; products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17 ; ink removers put up in packings for sale by retail, of heading No. 38.19 ; cultured crystals (other than optical elements) weighing not less than two and a half grammes each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19 ;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.04), and precious metals falling within Chapter 71 ;
 - (g) The metals, whether or not chemically pure, falling within any heading of Section XV ; or
 - (h) Optical elements, for example, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals (heading No. 90.01).
4. Chemically defined complex acids consisting of a non-metal acid falling within sub-Chapter II and a metallic acid falling within sub-Chapter IV are to be classified in heading No. 28.13.
5. Headings Nos. 28.29 to 28.48 inclusive are to be taken to apply only to metallic or ammonium salts or peroxy salts. Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.48.

6. Heading No. 28.50 is to be taken to apply only to :

- (a) The following fissile chemical elements and isotopes : natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes ;
- (b) The following radio-active chemical elements : technetium, promethium, polonium, astatine, radon, francium, radium, actinium, protactinium, neptunium, americium and other elements of higher atomic number ;
- (c) All other radio-active isotopes, natural or artificial, including those of the precious metals and of the base metals of Section XIV and XV ;
- (d) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined and whether or not mixed together ;
- (e) Alloys (other than ferro-uranium), dispersions and cermets, containing any of these

elements or isotopes or their inorganic or organic compounds ;

(f) Nuclear reactor cartridges, spent or irradiated.

The term "isotopes" mentioned above and in headings Nos. 28.50 and 28.51 includes "enriched isotopes", but does not include chemical elements which occur in nature as pure isotopes nor uranium depleted in uranium-235.

7. Heading No. 28.55 is to be taken to include ferro-phosphorus containing 15 per cent. or more by weight of phosphorus and phosphor copper containing more than 8 per cent. by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in the present Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.19.

Tariff Heading	Rate of Duty	
	Full	Preferential
<i>I. Chemical elements</i>		
28.01 Halogens (fluorine, chlorine, bromine and iodine)	Free	Free
28.02 Sulphur, sublimed or precipitated; colloidal sulphur	Free	Free
28.03 Carbon (including carbon black)	Free	Free
28.04 Hydrogen, rare gases and other non-metals	Free	Free
28.05 Alkali and alkaline-earth metals ; rare earth metals, yttrium and scandium and inter-mixtures or interalloys thereof ; mercury	Free	Free
<i>II. Inorganic acids and oxygen compounds of non-metals</i>		
28.06 Hydrochloric acid and chlorosulphuric acid	Free	Free
28.07 Sulphur dioxide	Free	Free
28.08 Sulphuric acid; oleum	Free	Free
28.09 Nitric acid; sulphonitric acids	Free	Free
28.10 Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-)	Free	Free
28.11 Arsenic trioxide, arsenic pentoxide and acids of arsenic	Free	Free
28.12 Boric oxide and boric acid	Free	Free
28.13 Other inorganic acids and oxygen compounds of non-metals (excluding water)	Free	Free
<i>III. Halogen and sulphur compounds of non-metals</i>		
28.14 Halides, oxyhalides and other halogen compounds of non-metals	Free	Free
28.15 Sulphides of non-metals; phosphorus trisulphide	Free	Free
<i>IV. Inorganic bases and metallic oxides, hydroxides and peroxides</i>		
28.16 Ammonia, anhydrous or in aqueous solution	Free	Free
28.17 Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium	Free	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Preferential</i>
28.18 Oxides, hydroxides and peroxides, of strontium, barium or magnesium	Free	Free
28.19 Zinc oxide and zinc peroxide	Free	Free
28.20 Aluminium oxide and hydroxide; artificial corundum	Free	Free
28.21 Chromium oxides and hydroxides	Free	Free
28.22 Manganese oxides	Free	Free
28.23 Iron oxides and hydroxides; earth colours containing 70 per cent. or more by weight of combined iron evaluated as Fe_2O_3	Free	Free
28.24 Cobalt oxides and hydroxides	Free	Free
28.25 Titanium oxides	Free	Free
28.26 Tin oxides (stannous oxide and stannic oxide)	Free	Free
28.27 Lead oxides; red lead and orange lead	Free	Free
28.28 Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides	Free	Free
<i>V. Metallic salts and peroxy salts, of inorganic acids</i>		
28.29 Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts	Free	Free
28.30 Chlorides and oxide chlorides	Free	Free
28.31 Chlorites and hypochlorites	Free	Free
28.32 Chlorates and perchlorates	Free	Free
28.33 Bromides, oxide bromides, bromates and perbromates, and hypobromites	Free	Free
28.34 Iodides, oxide iodides, iodates and periodates	Free	Free
28.35 Sulphides; polysulphides	Free	Free
28.36 Dithionites, including those stabilised with organic substances; sulphonylates	Free	Free
28.37 Sulphites and thiosulphates	Free	Free
28.38 Sulphates (including alums) and persulphates	Free	Free
28.39 Nitrites and nitrates	Free	Free
28.40 Phosphites, hypophosphites and phosphates	Free	Free
28.41 Arsenites and arsenates	Free	Free
28.42 Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate	Free	Free
28.43 Cyanides and complex cyanides	Free	Free
28.44 Fulminates, cyanates and thiocyanates	Free	Free
28.45 Silicates; commercial sodium and potassium silicates	Free	Free
28.46 Borates and perborates	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
28.47 Salts of metallic acids (for example, chromates, permanganates, stannates)	Free	Free
28.48 Other salts and peroxysalts of inorganic acids, but not including azides	Free	Free
<i>V1. Miscellaneous</i>		
28.49 Colloidal precious metals; amalgams of precious metals; albuminates, proteinate, tannates and similar compounds of precious metals, whether or not chemically defined; other salts and compounds, inorganic or organic, of precious metals	Free	Free
28.50 Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds	Free	Free
28.51 Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50	Free	Free
28.52 Compounds, inorganic or organic, of thorium, of uranium depleted in uranium-235, of rare earth metals, of yttrium or of scandium, whether or not mixed together	Free	Free
28.53 Liquid air (whether or not rare gases have been removed); compressed air	Free	Free
28.54 Hydrogen peroxide (including solid hydrogen peroxide)	Free	Free
28.55 Phosphides	Free	Free
28.56 Carbides (for example, silicon carbide, boron carbide, metal carbides)	Free	Free
28.57 Hydrides, nitrides and azides, silicides and borides	Free	Free
28.58 Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals	Free	Free

Chapter 29 ORGANIC CHEMICALS

NOTES

1. Except in so far as the context otherwise requires, the headings of this Chapter are to be taken to apply only to:

- (a) Separate chemically defined organic compounds, whether or not containing impurities;
- (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
- (c) The products of headings Nos. 29.38 to 29.42 inclusive, or the sugar ethers and sugar esters, and their salts, of heading No. 29.43, or the products of heading No. 29.44, whether or not chemically defined;
- (d) Products mentioned in (a), (b) or (c) above dissolved in water;
- (e) Products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and

necessary method of putting up^a these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;

- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;
- (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use;
- (h) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.

2. This Chapter does not cover:
- (a) Goods falling within heading No. 15.04, or glycerol (heading No. 15.11);
 - (b) Ethyl alcohol (ethanol) (heading No. 22.08 or 22.09);
 - (c) Methane and propane (heading No. 27.11);
 - (d) The compounds of carbon mentioned in Note 2 of Chapter 28;
 - (e) Urea (heading No. 31.02 or 31.05 as the case may be);
 - (f) Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes or other colouring matter put up in forms or packings of a kind sold by retail (heading No. 32.09);
 - (g) Metaldehyde, hexamine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 300 cubic centimetres (heading No. 36.08);
 - (h) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; or
 - (i) Optical elements, for example, of 1,2-diaminoethane tartrate (heading No. 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in the latest of those headings.
4. In headings Nos. 29.03 to 29.05, 29.07 to 29.10 and 29.12 to 29.21 inclusive, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives is to be taken to include a reference to any combinations of these derivatives (for example, sulphohalogenated, nitrohalogenated, nitrosulphonated and nitrosulphohalogenated derivatives).
- Nitro and nitroso groups are not to be taken as nitrogen-functions for the purpose of heading No. 29.30.

- 5. (a) The esters of acid-function organic compounds falling within sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading placed last in the sub-Chapters.
 - (b) Esters of ethyl alcohol (ethanol) or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified with the corresponding acid-function compounds.
 - (c) The salts of the esters referred to in paragraph (a) or (b) above with inorganic bases are to be classified with the corresponding esters.
 - (d) The salts of other acid- or phenol-function organic compounds falling within sub-Chapters I to VII with inorganic bases are to be classified with the corresponding acid- or phenol-function organic compounds.
 - (e) Halides of carboxylic acids are to be classified with the corresponding acids.
6. The compounds of headings Nos. 29.31 to 29.34 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.
- Heading No. 29.31 (organo-sulphur compounds) and heading No. 29.34 (other organo-inorganic compounds) are to be taken not to include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur and of halogens which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
7. Heading No. 29.35 (heterocyclic compounds) is to be taken not to include internal ethers, internal hemi-acetals, methylene ethers of orthodihydric phenols, epoxides with three or four member rings, cyclic acetals, cyclic polymers of aldehydes, of thioaldehydes or of aldimines, anhydrides of polybasic acids, cyclic esters of polyhydric alcohols with polybasic acids, cyclic ureides and cyclic thioureides, imides of polybasic acids, hexamine and hexahydro-1,3,5-trinitro-1,3,5-triazine.

Tariff Heading	Rate of Duty		
	Full	Preferential	Additional Charge
<i>I. Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>			
29.01 Hydrocarbons	Free	Free	—
29.02 Halogenated derivatives of hydrocarbons	Free	Free	—
29.03 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	Free	Free	—
<i>II. Alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>			
29.04 Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free	* VC
29.05 Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free	—

* A variable charge may be imposed on certain goods.

Tariff Heading	Rate of Duty	
	Full	Preferential
<i>III. Phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>		
29.06 Phenols and phenol-alcohols	Free	Free
29.07 Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	Free	Free
<i>IV. Ethers, alcohol peroxides, ether peroxides, epoxides with a three or four member ring, acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>		
29.08 Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
29.09 Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
29.10 Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
<i>V. Aldehyde-function compounds</i>		
29.11 Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde:		
(A) Formaldehyde	23%	M 18.4% C) E) Free
(B) Other	Free	Free
29.12 Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11	Free	Free
<i>VI. Ketone-function compounds and quinone-function compounds</i>		
29.13 Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
<i>VII. Carboxylic acids, and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>		
29.14 Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
29.15 Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
29.16 Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
<i>VIII. Inorganic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>		
29.17 Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
29.18 Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
29.19 Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
29.20 Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
29.21 Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
<i>IX. Nitrogen-function compounds</i>		
29.22 Amine-function compounds	Free	Free
29.23 Single or complex oxygen-function amino-compounds	Free	Free
29.24 Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins	Free	Free
29.25 Carboxamide-function compounds; amide-function compounds of carbonic acid	Free	Free
29.26 Carboximide-function compounds (including ortho-benzosulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetri- nitramine)	Free	Free
29.27 Nitrile-function compounds	Free	Free
29.28 Diazo-, azo- and azoxy-compounds	Free	Free
29.29 Organic derivatives of hydrazine or of hydroxylamine	Free	Free
29.30 Compounds with other nitrogen-functions	Free	Free
<i>X. Organo-inorganic compounds and heterocyclic compounds</i>		
29.31 Organo-sulphur compounds	Free	Free
29.32 Organo-arsenic compounds	Free	Free
29.33 Organo-mercury compounds	Free	Free
29.34 Other organo-inorganic compounds	Free	Free
29.35 Heterocyclic compounds; nucleic acids	Free	Free
29.36 Sulphonamides	Free	Free
29.37 Sultones and sultams	Free	Free
<i>XI. Provitamins, vitamins, hormones and enzymes, natural or reproduced by synthesis</i>		
29.38 Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
<i>XI. Provitamins, vitamins, etc.—contd.</i>		
29.39 Hormones, natural or reproduced by synthesis ; derivatives thereof, used primarily as hormones ; other steroids used primarily as hormones	Free	Free
29.40 Enzymes	Free	Free
<i>XII. Glycosides and vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives</i>		
29.41 Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	Free	Free
29.42 Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	Free	Free
<i>XIII. Other organic compounds</i>		
29.43 Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42	Free	Free
29.44 Antibiotics	Free	Free
29.45 Other organic compounds	Free	Free

Chapter 30

PHARMACEUTICAL PRODUCTS

NOTES

1. For the purposes of heading No. 30.03, "medicaments" means goods (other than foods or beverages such as dietetic, diabetic or fortified foods, tonic beverages, spa water) not falling within heading No. 30.02 or 30.04 which are either :
 - (a) Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses ; or
 - (b) Unmixed products suitable for such uses put up in measured doses or in forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes.

For the purposes of these provisions and of Note 3(d) to this Chapter, the following are to be treated :

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

Tariff Heading	Rate of Duty	
	Full	Preferential
30.01 Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	Free	Free
30.02 Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products	Free	Free
30.03 Medicaments (including veterinary medicaments)	Free	Free
30.04 Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter:		
(A) Wadding	Free	Free
(B) Other	16%	M 12.8% C) Free E)
30.05 Other pharmaceutical goods:		
(A) First-aid boxes and kits	16%	M 12.8% C) Free E)
(B) Other	Free	Free

Chapter 31

FERTILISERS

NOTES

1. Heading No. 31.02 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05 :
 - (a) Goods which answer to one or other of the descriptions given below :
 - (i) Sodium nitrate containing not more than 16.3 per cent. by weight of nitrogen ;
 - (ii) Ammonium nitrate, whether or not pure ;
 - (iii) Ammonium sulphonitrate, whether or not pure ;
 - (iv) Ammonium sulphate, whether or not pure ;
 - (v) Calcium nitrate containing not more than 16 per cent. by weight of nitrogen ;
 - (vi) Calcium nitrate-magnesium nitrate, whether or not pure ;
 - (vii) Calcium cyanamide containing not more than 25 per cent. by weight of nitrogen, whether or not treated with oil ;
 - (viii) Urea, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (a) above, but without quantitative criteria, mixed together.
 - (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.
 - (d) Liquid fertilisers consisting of the goods of sub-paragraphs 1 (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammonia solution.
2. Heading No. 31.03 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05 :
 - (a) Goods which answer to one or other of the descriptions given below :
 - (i) Basic slag ;
 - (ii) Disintegrated (calcined) calcium phosphates (thermophosphates and fused phosphates) and calcined natural aluminium calcium phosphates ;
 - (iii) Superphosphates (single, double or triple) ;
 - (iv) Calcium hydrogen phosphate containing not less than 0.2 per cent. by weight of fluorine.

- (b) Fertilisers consisting of any of the goods described in (a) above, but without quantitative criteria, mixed together.
- (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.
3. Heading No. 31.04 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:
- (a) Goods which answer to one or other of the descriptions given below:
- Crude natural potassium salts (for example, carnallite, kainite and sylvinite);
 - Crude potassium salts obtained by the treatment of residues of beet molasses;
 - Potassium chloride, whether or not pure, except as provided in Note 6 (c) below;
 - Potassium sulphate containing not more than 52 per cent. by weight of K_2O ;
- (v) Magnesium sulphate-potassium sulphate containing not more than 30 per cent. by weight of K_2O .
- (b) Fertilisers consisting of any of the goods described in (a) above, but without quantitative criteria, mixed together.
4. Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No. 31.05.
5. For the purposes of the quantitative criteria specified in Notes 1(a), 2(a) and 3(a) above, the calculation is to be made on the dry anhydrous product.
6. This Chapter does not cover:
- Animal blood;
 - Separate chemically defined compounds (other than those answering to the descriptions in Note 1 (a), 2 (a), 3 (a) or 4 above); or
 - Cultured potassium chloride crystals (other than optical elements) weighing not less than two and a half grammes each, of heading No. 38.10; optical elements of potassium chloride (heading No. 90.01).

Tariff Heading	Rate of Duty	
	Full	Preferential
31.01 Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated:		
(A) Mixed fertilisers	£4 per ton or 8%*	M £3,2000 per ton or 6.4%* C) Free E)
(B) Other	Free	Free
31.02 Mineral or chemical fertilisers, nitrogenous:		
(A) Calcium cyanamide; calcium nitrate; sodium nitrate; natural	Free	Free
(B) Ammonium nitrate	12.5%	M 10% C) Free E) Free
(C) Urea, whether or not mixed with chalk, gypsum or other inorganic non-fertilising substances or in an aqueous or ammonia solution	Free	M £2,5600 per ton or 15.2%* C) Free E) Free
(D) Other	£3,2000 per ton or 19%*	M £2,5600 per ton or 15.2%* C) Free E) Free
31.03 Mineral or chemical fertilisers, phosphatic:		
(A) Superphosphates	Free	Free
(B) Mixed fertilisers	£3,2000 per ton or 6.5%*	M £2,5600 per ton or 5.2%* C) Free E) Free
(C) Other	Free	Free
31.04 Mineral or chemical fertilisers, potassic	Free	Free
31.05 Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kilogrammes:		
(A) Other fertilisers:		
(1) Fertilisers consisting solely of two or more potassic fertilising salts or of natural potassium nitrate and natural sodium nitrate	Free	Free
(2) Diammonium orthophosphate (diammonium hydrogen orthophosphate) containing less than 6 milligrammes of arsenic per kilogramme	£4 per ton or 9%*	M £3,2000 per ton or 7.2%* C) Free E) Free
(3) Other	£4 per ton or 12.5%*	M £3,2000 per ton or 10%* C) Free E) Free

* whichever is the less

Tariff Heading	Rate of Duty	
	Full	Preferential
31.05 Other fertilisers; etc.— <i>contd.</i>		
(B) Goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kilograms	The rate applicable to the products when not in tablets, lozenges and similar prepared forms or when in packings of a gross weight exceeding 10 kilograms	

Chapter 32

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
32.01 Tanning extracts of vegetable origin	Free	Free
32.02 Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
32.03 Synthetic organic tanning substances, and inorganic tanning substances ; tanning preparations, whether or not containing natural tanning materials ; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)	Free	Free
32.04 Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin	Free	Free
32.05 Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo	Free	Free
32.06 Colour lakes	Free	Free
32.07 Other colouring matter; inorganic products of a kind used as luminophores	Free	Free
32.08 Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes	Free	Free
32.09 Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils ; dyes or other colouring matter in forms or packings of a kind sold by retail :		
(A) Pearl essence :		
(1) Containing 5 per cent. or more by weight of guanine	Free	Free
(2) Other	12.5%	M 10% C) Free E)
(B) Varnishes, lacquers, paints and enamels :		M 6% C) Free E)
(1) Solutions of alkyd resins (whether modified or not)	7.5%	M 8.4% C) Free E)
(2) Other	10.5%	M 10% C) Free E)
(C) Distempers	12.5%	M 12.8% C) Free E)
(D) Other	Free	Free
32.10 Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories	16%	M 12.8% C) Free E)
32.11 Prepared driers	Free	Free
32.12 Glaziers' putty ; grafting putty ; painters' fillings ; non-refractory surfacing preparations ; stopping, sealing and similar mastics, including resin mastics and cements	Free	Free
32.13 Writing ink, printing ink and other inks :		M 8.4% C) Free E)
(A) Printing ink	10.5%	M 9.6% C) Free E)
(B) Drawing ink	12%	M 12.8% C) Free E)
(C) Other	16%	M 12.8% C) Free E)

ESSENTIAL OILS AND RESINOIDS ; PERFUMERY, COSMETICS AND TOILET PREPARATIONS

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
33.01 Essential oils (terpeneless or not); concretes and absolutes; resinoids	Free	Free
33.02 Terpenic by-products of the deterpenation of essential oils	Free	Free
33.03 Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration	Free	Free
33.04 Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries	Free	Free
33.05 Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	Free	Free
33.06 Perfumery, cosmetics and toilet preparations:		
(A) Perfumed spirits	Free	Free
(B) Bath salts and essences	17.5%	M C E 14% Free
(C) Dental plate fixative preparations	Free	Free
(D) Other	12%	M C E 9.6% Free

Chapter 34

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

NOTES

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

The heading is to be taken not to apply to :

 - (a) Waxes falling within heading No. 27.13 ; or
 - (b) Separate animal waxes and separate vegetable waxes, merely coloured.

Tariff Heading	Rate of Duty	
	Full	Preferential
34.01 Soap ; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap :		
(A) For shaving :		M 10.4%
(1) In which the soap content predominates by weight	13%	C) Free
(2) Other	Free	E) Free
(B) For toilet use :		M 14%
(1) In which the soap content predominates by weight	17.5%	C) Free
(2) Other	Free	E) Free
(C) Other :		M 10.4%
(1) Soap flakes ; soft soap	13%	C) Free
(2) Blocks, bars, tablets or similar forms, not containing abrasive materials	Free	E) Free
(3) Other :		M 12.8%
(a) In which the soap content predominates by weight	16%	C) Free
(b) Other	Free	E) Free
34.02 Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap	Free	Free
34.03 Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70 per cent. or more by weight of petroleum oils or of oils obtained from bituminous minerals	Free	Free
34.04 Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents	Free	Free
34.05 Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04	Free	Free
34.06 Candles, tapers, night-lights and the like	16%	M 12.8%
		C) Free
34.07 Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms:		M 14%
(A) Modelling pastes put up for children's amusement	17.5%	C) Free
(B) Other	Free	E) Free

Chapter 35

ALBUMINOIDAL SUBSTANCES ; GLUES

NOTES

- This Chapter does not cover :
 - Protein substances put up as medicaments (heading No. 30.03) ; or
 - Gelatin postcards and other products of the printing industry (Chapter 49).
- For the purposes of heading No. 35.05, the term "dextrins" is to be taken to apply to starch

degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 per cent.

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

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
35.01 Casein, caseinates and other casein derivatives; casein glues	Free	Free	—
35.02 Albumins, albuminates and other albumin derivatives	Free	Free	* L

* A levy may be imposed on certain goods.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
35.03 Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products; fish glues; isinglass:			
(A) Gelatin derivatives; isinglass	Free	Free	—
(B) Gelatin and glue	16%	12.8% M C) E)	—
35.04 Peptones and other protein substances and their derivatives; hide powder, whether or not chromed	Free	Free	—
35.05 Dextrins and dextrin glues; soluble or roasted starches; starch glues	Free	Free	* [VC]
35.06 Prepared glues, not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of one kilogramme:			
(A) Put up for sale by retail in packages not exceeding a net weight of one kilogramme:			
(1) Stationery pastes and mucilages	18%	10.4% M C) E)	—
(2) Other	16%	12.8% M C) E)	—
(B) Other:			
(1) Containing natural or synthetic rubber or containing synthetic resins (including silicones)	10%	8% M C) E)	—
(2) Other	16%	12.8% M C) E)	—

Chapter 36

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
36.01 Propellant powders	Free	Free
36.02 Prepared explosives, other than propellant powders	Free	Free
36.03 Mining, blasting and safety fuses	Free	Free
36.04 Percussion and detonating caps; igniters; detonators	Free	Free
36.05 Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets)	Free	Free
36.06 Matches (excluding Bengal matches)	Free†	Free †
36.07 Ferro-cerium and other pyrophoric alloys in all forms	Free	Free
36.08 Other combustible preparations and products	Free	Free

* [VC] Variable charge not applicable as maximum charge in 1973 is limited to duty, except in the case of dextrins and soluble or roasted starches.

+ No duty is chargeable under this Order on the goods covered by heading No. 36.06 but liability exists under separate legislation for the payment of a duty at the following rates (as at 1st January, 1972):

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

Chapter 37

PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

NOTES

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

The heading does not apply to photographic pastes or gums, varnishes or similar products.

Tariff Heading	Rate of Duty	
	Full	Preferential
37.01 Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth	16%	M 12.8% C) E) Free
37.02 Film in rolls, sensitised, unexposed, perforated or not:		
(A) Of a length of 3.65 metres or more	Free	Free 12.8%
(B) Of a length less than 3.65 metres	16%	M 12.8% C) E) Free
37.03 Sensitised paper, paperboard and cloth, unexposed or exposed but not developed	16%	M 12.8% C) E) Free
37.04 Sensitised plates and film, exposed but not developed, negative or positive	Free	Free
37.05 Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive	Free	Free
37.06 Cinematograph film, exposed and developed, consisting only of sound track, negative or positive	Free	Free
37.07 Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive	Free	Free
37.08 Chemical products and flash light materials, of a kind and in a form suitable for use in photography	Free	Free

Chapter 38

MISCELLANEOUS CHEMICAL PRODUCTS

NOTES

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading No. 38.01); activated carbon (decolourising, depolarising or adsorbent) (heading No. 38.08);
 - (2) Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products put up as described in heading No. 38.11;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.17);
 - (4) Products specified in Note 2 (a), 2 (c), 2 (d) or 2 (f) below.
 - (b) Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally, heading No. 21.07).
 - (c) Medicaments (heading No. 30.08).
2. Heading No. 38.19 is to be taken to include the following goods which are to be taken not to fall within any other heading of this Schedule:
 - (a) Cultured crystals (other than optical elements) weighing not less than two and a half grammes each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals;
 - (b) Fusel oil;
 - (c) Ink removers put up in packings for sale by retail;
 - (d) Stencil correctors put up in packings for sale by retail;
 - (e) Ceramic firing testers, fusible (for example, Seger cones);
 - (f) Plasters specially prepared for use in dentistry; and
 - (g) Chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronics, in the form of discs, wafers or similar forms, polished or not, whether or not coated with a uniform epitaxial layer.

Tariff Heading	Rate of Duty		Additional Charge
	Full	Preferential	
38.01 Artificial graphite; colloidal graphite, other than suspensions in oil	Free	Free	—
38.02 Animal black (for example, bone black and ivory black), including spent animal black	Free	Free	—
38.03 Activated carbon (decolourising, depolarising or adsorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products	Free	Free	—
38.04 Ammoniacal gas liquors and spent oxide produced in coal gas purification	Free	Free	—
38.05 Tall oil	Free	Free	—
38.06 Concentrated sulphite lye	Free	Free	—
38.07 Spirits of turpentine (gum, wood and sulphate) and other terpene solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol)	Free	Free	—
38.08 Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils	Free	Free	—
38.09 Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil	Free	Free	—
38.10 Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products	Free	Free	—
38.11 Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers)	Free	Free	—
38.12 Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	Free	Free	* [VC]
38.13 Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes	Free	Free	—
38.14 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils	Free	Free	—
38.15 Prepared rubber accelerators	Free	Free	—
38.16 Prepared culture media for development of micro-organisms	Free	Free	—
38.17 Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Free	Free	—
38.18 Composite solvents and thinners for varnishes and similar products	Free	Free	—
38.19 Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included	Free	Free	—

* [VC] Variable Charge not applicable as maximum charge in 1973 is limited to duty.

1.4.73.

Section VII

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

Chapter 39

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

NOTES

1. This Chapter does not cover:

- (a) Stamping foils of heading No. 32.09;
- (b) Artificial waxes (heading No. 34.04);
- (c) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (d) Saddlery or harness (heading No. 42.01) or travel goods, handbags or other receptacles falling within heading No. 42.02;
- (e) Plaits, wickerwork or other articles falling within Chapter 46;
- (f) Goods falling within Section XI (textiles and textile articles);
- (g) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops, fans or parts thereof or other articles falling within Section XII;
- (h) Imitation jewellery falling within heading No. 71.16;
- (i) Articles falling within Section XVI (machines and mechanical or electrical appliances);
- (k) Parts of aircraft or vehicles falling within Section XVII;
- (l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;
- (m) Articles falling within Chapter 91 (for example, clock or watch cases);
- (n) Musical instruments or parts thereof or other articles falling within Chapter 92;
- (o) Furniture and other articles of Chapter 94;
- (p) Brushes or other articles falling within Chapter 96;
- (q) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
- (r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders

or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98.

2. Headings Nos. 39.01 and 39.02 are to be taken to apply only to goods of a kind produced by chemical synthesis answering to one of the following descriptions:

- (a) Artificial plastics including artificial resins;
- (b) Silicones;
- (c) Resols, liquid polyisobutylene, and similar artificial polycondensation or polymerisation products.

3. Headings Nos. 39.01 to 39.06 are to be taken to apply to materials in the following forms only:

- (a) Liquid or pasty, including emulsions, dispersions and solutions (but not including solutions in which the weight of the volatile organic solvent exceeds 50 per cent. of the weight of the solution);
- (b) Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms;
- (c) Monofil of which any cross-sectional dimension exceeds 1 millimetre; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked;
- (d) Plates, sheets, film, foil and strip (other than that classified in heading No. 51.02 by the application of Note 4 to Chapter 51), whether or not printed or otherwise surface-worked, uncut or cut into rectangles but not further worked (even if, when so cut, they become articles ready for use);
- (e) Waste and scrap.

Tariff Heading	Rate of Duty	
	Full	Preferential
39.01 Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, poly(allyl esters) and other unsaturated polyesters, silicones)	Free	Free
39.02 Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, poly(vinyl chloride), poly(vinyl acetate), poly(vinyl chloroacetate) and other poly(vinyl derivatives), poly(acrylic derivatives), poly(methacrylic derivatives), coumarone-indene resins):		
(A) Strip not exceeding 100 millimetres in width coated with adhesive:		
(1) Suitable for use with embossing devices of sub-heading 98.07(B)	10%	M 8% C) Free E)
(2) Other	14.5%	M 11.6% C) Free E)
(B) Other	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
39.03 Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre:		
(A) Transparent wrapping	12.5%	M 10% C) Free E)
(B) Vulcanised fibre	10%	M 8% C) Free E)
(C) Other:		
(1) Strip not exceeding 100 millimetres in width coated with adhesive	14.5%	M 11.6% C) Free E)
(2) Other	Free	Free
39.04 Hardened proteins (for example, hardened casein and hardened gelatin)	Free	Free
39.05 Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber)	Free	Free
39.06 Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; Ilnoxyn	Free	Free
39.07 Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:		
(A) Clock and watch glasses	Free	Free
(B) Objects of personal adornment	17.5%	M 14% C) Free E) 12.8%
(C) Articles of apparel and clothing accessories	16%	M 12.8% C) Free E) 12.8%
(D) Lighting appliances and fittings	16%	M 12.8% C) Free E) 12.8%
(E) Bobbins, cones, cops, cores, spools and similar supports, of a kind used on textile machinery	16%	M 12.8% C) Free E)
(F) Beads and bead trimmings:		
(1) Beads of a size and shape adapted for use in jewellery or imitation jewellery, not mounted, set or strung	Free	Free
(2) Other:		
(a) Of vulcanised fibre, hardened proteins or chemical derivatives of rubber	12%	M 9.6% C) Free E) 12%
(b) Of other materials	15%	M 12% C) Free E) 8%
(G) Other	10%	M 8% C) Free E)

Chapter 40

RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

NOTES

- Except where the context otherwise requires, throughout this Schedule the expression "rubber" means the following products, whether or not vulcanised or hardened: natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.
- This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI:
 - Knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting, of rubberised knitted or crocheted fabric of heading No. 40.10); other elastic fabric or articles thereof;
 - Textile hosepiping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15);
 - Woven textile fabrics (other than the goods of heading No. 40.10) impregnated, coated, covered or laminated with rubber:
 - Weighing not more than one and a half kilogrammes per square metre; or

- (ii) Weighing more than one and a half kilogrammes per square metre and containing more than 50 per cent. by weight of textile material :

and articles of those fabrics ;

- (d) Felt impregnated or coated with rubber and containing more than 50 per cent. by weight of textile material, and articles thereof ;
- (e) Bonded fibre fabrics and similar bonded yarn fabrics impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof ;
- (f) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

However, plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, and articles thereof, are to be classified in Chapter 40 provided that the textile fabric is present merely for reinforcing purposes.

- 3. The following are also not covered by this Chapter :

- (a) Footwear or parts thereof falling within Chapter 64 ;
- (b) Headgear or parts thereof (including bathing caps) falling within Chapter 65 ;
- (c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI ;
- (d) Articles falling within Chapter 90, 92, 94 or 96 ;
- (e) Articles falling within Chapter 97 (other than sports gloves and goods falling within heading No. 40.11) ; or
- (f) Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.

- 4. In Note 1 to this Chapter and in headings Nos. 40.02, 40.05 and 40.06, the expression " synthetic rubber " is to be taken to apply to :

- (a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermo-plastic substances by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which, at a temperature between 18° and 29° C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length.

Such substances include *cis*-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadiene-styrene (SBR), polychlorobutadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) and butyl rubber (IIR) ;

- (b) Thioplasts (TM) ; and

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

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

- (a) Natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance ; however, latex merely stabilised or concentrated, and thermo-sensitive and electro-positive latex are to be classified in heading No. 40.01 or 40.02 as the case may be ;

- (b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation ; or

- (c) Mixtures of any of the products specified in Note 1 to the present Chapter, whether or not compounded with any other substance.

- 6. Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds five millimetres, is to be classified as strip, rod or profile shape, falling within heading No. 40.08.

- 7. Heading No. 40.10 is to be taken to include transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber.

- 8. For the purpose of heading No. 40.06, pre-vulcanised rubber latex is to be deemed to be unvulcanised rubber latex.

For the purposes of headings Nos. 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanised rubber whether or not they have been vulcanised.

- 9. In headings Nos. 40.05, 40.08 and 40.15, the expressions " plates ", " sheets " and " strip " are to be taken to apply, and to apply only, to plates, sheets and strip, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom not further worked.

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

Tariff Heading	Rate of Duty	
	Full	Preferential
<i>I. Raw rubber</i>		
40.01 Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums	Free	Free
40.02 Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils	Free	Free
40.03 Reclaimed rubber	Free	Free
40.04 Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber	Free	Free
<i>II. Unvulcanised rubber</i>		
40.05 Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch	Free	Free
40.06 Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs):		
(A) Blocks and similar bulk forms; rods, tubes and profile shapes:		
(1) Piping and tubing	5%	M 4%
(2) Other	Free	(E) Free
(B) Coated or impregnated thread of silk or man-made fibres	13%	M Free
(C) Other	10%	(E) 10.4%
<i>III. Articles of unhardened vulcanised rubber</i>		
40.07 Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	8%	M 6.4%
40.08 Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:		(E) Free
(A) Plates, sheets and strip with a textile backing	17.5%	M 14%
(B) Other:		(E) Free
(1) Sheet or strip coated with adhesive	10%	M 8%
(2) Other	Free	(E) Free
40.09 Piping and tubing, of unhardened vulcanised rubber	5%	M 4%
40.10 Transmission, conveyor or elevator belts or belting, of vulcanised rubber:		(E) Free
(A) Containing more than 5 per cent. by weight of man-made fibres	17.5%	M 14%
(B) Other	7.5%	(E) 6%
		(E) Free

Tariff Heading	Rate of Duty	
	Full	Preferential
40.11 Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:		
(A) Suitable for motor vehicles	12%	M 9.6% C 8% E Free
(B) Other	12%	M 9.6% C Free E 8%
40.12 Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	10%	M Free C Free E Free
40.13 Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber	12%	M 9.6% C Free E Free
40.14 Other articles of unhardened vulcanised rubber:		
(A) Articles of stationery of the following types, viz. bands and erasers	7.5%	M 6% C Free E Free
(B) Other	10%	M 8% C Free E Free
IV. Hardened rubber (ebonite and vulcanite); articles made thereof		
40.15 Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber:		
(A) Piping and tubing	5%	M 4% C Free E Free
(B) Other	Free	M Free C Free E Free
40.16 Articles of hardened rubber (ebonite and vulcanite)	10%	M 8% C Free E Free

Section VIII

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

Chapter 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

NOTES

1. This Chapter does not cover :

- (a) Parings or similar waste, of raw hides or skins (heading No. 05.05 or 05.06) ;
- (b) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 07.01 ; or
- (c) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43) ; the following are, however, to be classified in heading No. 41.01, namely, raw hides or skins, with the hair on, of bovine cattle (including buffalo), of equine

animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.

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

Tariff Heading	Rate of Duty	
	Full	Preferential
41.01 Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool	Free	Free
41.02 Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08:		
(A) Box and willow calf, box and willow sides and other chrome tanned leather, imported in skins or pieces weighing less than 4 lb. each, but not including wet blue chrome tanned leather	10%	C) E) Free
(B) Other :		
(1) Dressed	12%	C) E) Free
(2) Other	Free	Free
41.03 Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08:		
(A) Dressed :		
(1) Chrome tanned and coloured black, of a thickness not exceeding 0.20 millimetre	Free	Free
(2) Other	12%	C) E) Free
(B) Other	Free	Free
41.04 Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08:		
(A) Dressed :		
(1) Glacé kid, being chrome tanned goat skin of smooth, polished finish	Free	Free
(2) Other	12%	C) E) Free
(B) Other	Free	Free
41.05 Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08:		
(A) Dressed	8%	C) E) Free
(B) Other	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
41.06 Chamois-dressed leather	12%	C) E) Free
41.07 Parchment-dressed leather	12%	C) E) Free
41.08 Patent leather and imitation patent leather; metallised leather	7.5%	C) E) Free
41.09 Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	Free	Free
41.10 Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	Free	Free

Chapter 42

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

NOTES

1. This Chapter does not cover:

- (a) Sterile surgical catgut and similar sterile suture materials (heading No. 30.05);
- (b) Articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);
- (c) String or net bags of Section XI;
- (d) Articles falling within Chapter 64;
- (e) Headgear or parts thereof falling within Chapter 65;
- (f) Whips, riding-crops or other articles of heading No. 66.02;
- (g) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.09 or 92.10);

(h) Furniture or parts of furniture (Chapter 94);

(i) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or

(k) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.

2. For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" is to be taken to apply, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including watch straps.

Tariff Heading	Rate of Duty	
	Full	Preferential
42.01 Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal	10%	M C) E) 8% Free

Tariff Heading	Rate of Duty	
	Full	Preferential
42.02 Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric:		
(A) Women's handbags and pochettes of leather, material resembling leather, composition leather, artificial plastic sheeting or paperboard	£0.0750 each or 10% *	M 80.0600 each C) or 8%* E) Free
(B) Other	10%	M 8% C) Free E)
42.03 Articles of apparel and clothing accessories, of leather or of composition leather:		
(A) Gloves, including gloves of leather and furskin or of leather and artificial fur	25%	M 20% C) Free E)
(B) Other	20%	M 16% C) Free E)
42.04 Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes:		
(A) Machinery belting (including conveyor and elevator bands)	7.5%	M 6% C) Free E)
(B) Other	10%	M 8% C) Free E) 8% M) Free C) Free E)
42.05 Other articles of leather or of composition leather	10%	Free
42.06 Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons:		
(A) Catgut and articles thereof	10%	M 8% C) Free E)
(B) Other	Free	Free

* whichever is the greater.

Chapter 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

NOTES

1. Throughout this Schedule references to furskins, other than to raw furskins of heading No. 43.01, are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.
2. This Chapter does not cover :
 - (a) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01 ;
 - (b) Raw hides or skins, with the hair on, of a kind falling within Chapter 41 (see Note 1 (c) to that Chapter) ;
 - (c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.08) ;
 - (d) Articles falling within Chapter 64 ;
 - (e) Headgear or parts thereof falling within Chapter 65 ; or
 - (f) Articles falling within Chapter 97 (for example, toys, games and sports requisites).
3. For the purposes of heading No. 43.02, the expression "plates, crosses and similar forms" means furskins or parts thereof (excluding "dropped" skins) sewn together in rectangles, crosses or trapeziums, without the addition of other materials. Other assembled skins ready for immediate use (or requiring only cutting to become ready for use), and skins or parts of skins sewn together in the form of garments or parts or accessories of garments or of other articles fall within heading No. 43.03.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified under heading No. 43.03 or 43.04 as the case may be.
5. Throughout this Schedule the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving (heading No. 58.04, for example).

Tariff Heading	Rate of Duty	
	Full	Preferential
43.01 Raw furskins	Free	Free
43.02 Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated):		
(A) Furskins assembled in plates, crosses and similar forms	20%	C) E) Free
(B) Other	6%	C) E) Free
43.03 Articles of furskin	20%	M 16% C) E) Free
43.04 Artificial fur and articles made thereof	20%	M 16% C) E) Free

1.4.73.

Section IX

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

Chapter 44

WOOD AND ARTICLES WOOD ; WOOD CHARCOAL

NOTES

1. This Chapter does not cover :
- (a) Wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.07) ;
 - (b) Wood of a kind used primarily in dyeing or in tanning (heading No. 18.01) ;
 - (c) Activated charcoal (heading No. 38.03) ;
 - (d) Articles falling within Chapter 46 ;
 - (e) Footwear or parts thereof falling within Chapter 64 ;
 - (f) Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof) ;
 - (g) Goods falling within heading No. 68.09 ;
 - (h) Imitation jewellery falling within heading No. 71.16 ;
 - (i) Goods falling within Section XVII (for example, wheelwrights' wares) ;
 - (k) Goods falling within Chapter 91 (for example, clocks and clock cases) ;
 - (l) Musical instruments or parts thereof (Chapter 92) ;
 - (m) Parts of firearms (heading No. 98.06) ;
 - (n) Furniture or parts thereof falling within Chapter 94 ;
- (o) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ; or
 - (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.
2. In this Chapter, the expression "improved wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings Nos. 44.19 to 44.28 are to be taken to apply to articles of the respective descriptions of plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.
4. Heading No. 44.25 shall be taken not to apply to tools in which metal parts form the blade, working edge, working surface or other working part.

Tariff Heading	Rate of Duty	
	Full	Preferential
44.01 Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust	Free	Free
44.02 Wood charcoal (including shell and nut charcoal), agglomerated or not	Free	Free
44.03 Wood in the rough, whether or not stripped of its bark or merely roughed down	Free	Free
44.04 Wood, roughly squared or half-squared, but not further manufactured	Free	Free
44.05 Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimetres	Free	Free
44.06 Wood paving blocks	Free	Free
44.07 Railway or tramway sleepers of wood	Free	Free
44.08 Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
44.09 Hoopwood ; split poles ; piles, pickets and stakes of wood, pointed but not sawn length-wise ; chipwood ; pulpwood in chips or particles ; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids :		
(A) Hoopwood	Free	Free
(B) Pulpwood, in the form of chips, with an uncompact bulk density of not less than 160 kilogrammes per cubic metre when measured by a loose weight method using the apparatus described in British Standard 812 : 1967, and of which not more than 5 per cent. by weight passes a sieve having a nominal width of aperture of 2.00 millimetres and imported in consignments of not less than 508 tonnes each	Free	Free
(C) Other	8%	M 6.4% EC) Free
44.10 Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like	Free	Free
44.11 Drawn wood; match splints; wooden pegs or pins for footwear	10%	M 8% EC) Free
44.12 Wood wool and wood flour:		
(A) Wood wool	Free	Free
(B) Wood flour	7.5%	M 6% EC) Free
44.13 Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured:		
(A) Hardwood flooring blocks, strips and friezes, planed and tongued and grooved, or planed and otherwise manufactured	15%	M 12% EC) Free
(B) Other	Free	Free
44.14 Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness not exceeding five millimetres; veneer sheets and sheets for plywood, of a thickness not exceeding five millimetres	Free	Free
44.15 Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry:		
(A) Plywood, blockboard, laminboard and battenboard, containing no material other than wood and bonding material	Free	Free
(B) Other	10%	*M 8% EC) Free
44.16 Cellular wood panels, whether or not faced with base metal	10%	M 8% EC) Free
44.17 "Improved" wood, in sheets, blocks or the like	Free	Free
44.18 Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like:		
(A) Flaxboard	10%	M 8% C) Free E) 14.4%
(B) Other	18%	M 14.4% C) Free E)

* E.E.C. Plywood falling within this subheading is free of duty provided it is accompanied by Community Transit form T2 or T2L.
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Tariff Heading	Rate of Duty	
	Full	Preferential
44.19 Wooden beadings and mouldings, including moulded skirting and other moulded boards	7.5%	M 6% (C) Free (E)
44.20 Wooden picture frames, photograph frames, mirror frames and the like :		
(A) Carved	7.5%	M 6% (C) Free (E)
(B) Other	10%	M 8% (C) Free (E)
44.21 Complete wooden packing cases, boxes, crates, drums and similar packings:		
(A) Imported unassembled, and consisting of softwood boxboards not dove-tailed, mortised or tenoned at the ends	Free	Free
(B) Other :		
(1) Openwork containers, imported assembled, unassembled or partly assembled, consisting wholly or mainly of veneer strips fastened together and known as "broccoli crates" or "lettuce crates"	Free	Free
(2) Plywood barrel sets, imported unassembled	Free	Free
(3) Other	8%	M 6.4% (C) Free (E)
44.22 Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading No. 44.08:		
(A) Sections of cask-heads not dowel-holed or pegged, and cask-heads consisting of a single circular sheet of wood	Free	Free
(B) Empty palm oil casks, assembled, with staves not less than 0.99 metre and not more than 1.12 metres in length and heads not less than 0.86 metre and not more than 1.02 metres in diameter, which have been used to contain palm oil	Free	Free
(C) Used casks and barrels of oak, whether assembled or not ; staves and heads, being parts of such casks and barrels	Free	Free
(D) Other	8%	M 6.4% (C) Free (E)
44.23 Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels):		
(A) Hardwood parquet flooring panels, assembled	15%	M 12% (C) Free (E)
(B) Other	7.5%	M 6% (C) Free (E)
44.24 Household utensils of wood	15%	M 12% (C) Free (E)
44.25 Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:		
(A) Last blocks roughly shaped by sawing or turning but not further manufactured	Free	Free
(B) Fork, shovel and spade handles of the box or "D" type, whether riveted or not	Free	Free
(C) Tool, broom and brush handles of ash	Free	Free
(D) Other	10%	M 8% (C) Free (E)

Tariff Heading	Rate of Duty	
	Full	Preferential
44.26 Spools, cops, bobbins, sewing thread reels and the like, of turned wood:		
(A) Sewing thread reels and reel blocks, not exceeding 127 millimetres in length and 64 millimetres in diameter, punched longitudinally	Free	Free
(B) Rough turned bobbin blocks, not exceeding 153 millimetres in length and 83 millimetres in diameter at the ends and 39 millimetres diameter in the barrel, punched longitudinally but not further manufactured	Free	Free
(C) Other	8%	M C) 6.4% E) Free
44.27 Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood:		
(A) Beads and bead trimming; carved pictures and wall plaques	7.5%	M C) 6% E) Free
(B) Caskets, cigarette boxes, trays, fruit bowls, ornaments (including statuettes and figures but not including candlesticks) and other fancy articles of wood	15%	M C) 12% E) Free
(C) Other	10%	M C) 8% E) Free
44.28 Other articles of wood:		
(A) Pallets of a kind used with fork lift trucks having two-tongue forks	Free	Free
(B) Softwood boxboards, other than those covered by headings Nos. 44.05, 44.13, 44.14 and 44.21, not dove-tailed, mortised or tenoned at the ends	Free	Free
(C) Spring blind or shade rollers, whether with brackets or laths or not, and whether in sets or not, and rollers therefor bored at one or both ends or further manufactured	5%	M C) 4% E) Free
(D) Stems of turned ash, being straight lengths of not less than 0.45 metre and not more than 1.07 metres, of circular cross-section of diameter (uniform throughout the length) not less than 34 millimetres and not more than 43 millimetres, not further prepared or manufactured	Free	Free
(E) Parts of the goods of subheading 44.21 (B) (1)	Free	Free
(F) Parts of plywood barrels (other than the complete sets of subheading 44.21 (B) (2))	8%	M C) 6.4% E) Free
(G) Other	15%	M C) 12% E) Free

Chapter 45

CORK AND ARTICLES OF CORK

NOTES

1. This Chapter does not cover :
- (a) Footwear or parts of footwear falling within Chapter 64 ;
- (b) Headgear or parts of headgear falling within Chapter 65 ; or
- (c) Articles falling within Chapter 97 (for example, toys, games and sports requisites).
2. Natural cork roughly squared or deprived of the outer bark is to be taken to fall within heading No. 45.02 and not within heading No. 45.01.

Tariff Heading	Rate of Duty	
	Full	Preferential
45.01 Natural cork, unworked, crushed, granulated or ground; waste cork	Free	Free
45.02 Natural cork in the form of rectangular blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	Free	Free
45.03 Articles of natural cork:		
(A) Discs not exceeding 31 millimetres in diameter nor 5 millimetres in thickness	Free	Free
(B) Stoppers containing no material other than natural cork, wax and adhesives	Free	Free
(C) Other :		
(1) Stoppers not containing metal, rubber or wood	Free	Free
(2) Other	10%	M C) E) 8% Free
45.04 Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:		
(A) Stoppers not containing metal, rubber or wood	Free	Free
(B) Tiles, not exceeding 10 millimetres in thickness, and of which neither the length nor the width exceeds 331 millimetres, tongued and grooved and surface smoothed, but not further prepared or manufactured	5%	M C) E) 4% Free
(C) Rectangular blocks, plates, sheets or strips, made wholly from cork	Free	Free
(D) Other	10%	M C) E) 8% Free

Chapter 46

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
46.01 Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips	Free	Free
46.02 Plaiting materials (other than products falling within heading No. 46.01) bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles	Free	Free
46.03 Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.01 or 46.02; articles of loofah:		
(A) Baskets of osier, willow, cane or wicker	30%	M 24% EC Free
(B) Other :		
(1) Articles of rush, reed, straw or grass ; articles of loofah	Free	Free
(2) Other	10%	M 8% EC Free

1.4.73.

Section X

PAPER-MAKING MATERIAL ; PAPER AND PAPERBOARD AND
ARTICLES THEREOF

Chapter 47

PAPER-MAKING MATERIAL

Tariff Heading	Rate of Duty	
	Full	Preferential
47.01 Pulp derived by mechanical or chemical means from any fibrous vegetable material	Free	Free
47.02 Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making	Free	Free

Chapter 48

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
<i>I. Paper and paperboard, in rolls or in sheets</i>		
48.01 Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:		
(A) Weighing more than 220 grammes per square metre :		
(1) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels	10%	M 8% C) Free E)
(2) Strawboard, being board containing not less than 90 per cent. by weight of unbleached cereal straw pulp	12%	M 9.6% C) Free E)
(3) Other	18%	M 14.4% C) Free E)
(B) Weighing not more than 220 grammes per square metre (not being paper comprised in subheadings (C) and (D) below) :		
(1) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	10%	M 8% C) Free E)
(2) Machine glazed paper (excluding paper comprised in subheading (1) above and fully bleached white poster paper)	12%	M 9.6% C) Free E)
(3) Other :		
(a) Tissue paper	15%	M 12% C) Free E)
(b) Printing paper :		
(i) Newsprint, that is to say, paper in rolls, having a water absorbency when tested by the one-minute Cobb method of not less than 45 grammes per square metre, containing not less than 70 per cent. of mechanical wood pulp and of a weight not less than 48 nor more than 62 grammes per square metre	Free	Free
(ii) Other	15%	M 12% C) Free E)
(c) Writing or duplicating paper in sheets	15%	M 12% C) Free E)
(d) Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	15%	M 12% C) Free E)
1 (e) Other	18%	M 14.4% C) Free E)
(C) Weighing not more than 25 grammes per square metre : Tissue paper	Free	Free
(D) Imported solely for spinning into yarn	Free	Free
48.02 Hand-made paper and paperboard:		
(A) Writing or printing paper in sheets measuring more than 36 centimetres in either length or breadth	15%	M 12% C) Free E)
(B) Tissue paper :		
(1) Weighing not more than 25 grammes per square metre	Free	Free
(2) Weighing more than 25 grammes per square metre	15%	M 12% C) Free E)
(C) Other	18%	M 14.4% C) Free E)
48.03 Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets:		
(A) Greaseproof paper and imitation greaseproof paper	12%	M 9.6% C) Free E)
(B) Other	18%	M 14.4% C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
1. Paper and paperboard, in rolls or in sheets—contd.		
48.04 Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets:		
(A) Weighing more than 220 grammes per square metre and, apart from adhesive, consisting wholly of strawboards containing not less than 90 per cent. by weight of unbleached cereal straw pulp	12%	M 9.6% C) Free
(B) Other	18%	M 14.4% C) Free
48.05 Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:		
(A) Of a weight when fully extended equivalent to not more than 25 grammes per square metre:		
Tissue paper	Free	Free
(B) Of a weight when fully extended equivalent to not more than 220 grammes per square metre, not being corrugated with flat surface sheets (not being paper comprised in subheading (A) above):		
(1) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	10%	M 8% C) Free
(2) Machine glazed paper (excluding paper comprised in subheading (1) above and fully bleached white poster paper)	12%	M 9.6% C) Free
(3) Other:		
(a) Tissue paper	15%	M 12% C) Free
(b) Printing paper	15%	M 12% C) Free
(c) Writing paper in sheets	15%	M 12% C) Free
(d) Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	15%	M 12% C) Free
(e) Greaseproof and imitation greaseproof paper	12%	M 9.6% C) Free
(f) Other	18%	M 14.4% C) Free
(C) Other:		
(1) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels, not being corrugated with flat surface sheets	10%	M 8% C) Free
(2) Other	18%	M 14.4% C) Free
48.06 Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets:		
(A) Writing or duplicating paper in sheets	15%	M 12% C) Free
(B) Printing paper	15%	M 12% C) Free
(C) Other	18%	M 14.4% C) Free

Tariff Heading	Rate of Duty	
	Full	Preferential
<i>I. Paper and paperboard, in rolls or in sheets—contd.</i>		
48.07 Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets:		
(A) Weighing not more than 25 grammes per square metre :		
Tissue paper	Free	Free
(B) Weighing not more than 220 grammes per square metre (not being paper comprised in subheading (A) above) :		
(1) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	10%	M 8% C) Free E)
(2) Machine glazed paper (excluding paper comprised in subheading (1) above and fully bleached white poster paper)	12%	M 9.6% C) Free E)
(3) Other :		
(a) Tissue paper	15%	M 12% C) Free E)
(b) Printing paper	15%	M 12% C) Free E)
(c) Writing or duplicating paper in sheets	15%	M 12% C) Free E)
(d) Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	15%	M 12% C) Free E)
(e) Greaseproof and imitation greaseproof paper	12%	M 9.6% C) Free E)
(f) Other	18%	M 14.4% C) Free E)
(C) Weighing more than 220 grammes per square metre :		
(1) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels, not being composite board	10%	M 8% C) Free E)
(2) Strawboard, being board containing not less than 90 per cent. by weight of unbleached cereal straw pulp	12%	M 9.6% C) Free E)
(3) Other	18%	M 14.4% C) Free E)
48.08 Filter blocks, slabs and plates, of paper pulp	18%	M 14.4% C) Free E)
48.09 Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	18%	M 14.4% C) Free E)
<i>II. Paper and paperboard cut to size or shape and articles of paper or paperboard</i>		
48.10 Cigarette paper, cut to size, whether or not in the form of booklets or tubes	15%	M 12% C) Free E)
48.11 Wallpaper and linocrusta; window transparencies of paper	10%	M 8% C) Free E)
48.12 Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	10%	M 8% C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
<i>II. Paper and paperboard cut to size, etc.—contd.</i>		
48.13 Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	18%	M 14.4% (C) (E) Free
48.14 Writing blocks, envelopes, plain letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	15%	M 12% (C) (E) Free
48.15 Other paper and paperboard (including cellulose wadding), cut to size or shape:		
(A) Weighing not more than 25 grammes per square metre:		
Tissue paper	Free	Free
(B) Weighing not more than 220 grammes per square metre (not being paper comprised in subheading (A) above):		
(1) Toilet paper	18%	M 14.4% (C) (E) Free
(2) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre, in strips, rolls or in square-cut or angle-cut sheets	10%	M 8% (C) (E) Free
(3) Machine glazed paper (excluding paper comprised in subheadings (1) or (2) above and fully bleached white poster paper) in strips, rolls or in square-cut or angle-cut sheets	12%	M 9.6% (C) (E) Free
(4) Greaseproof and imitation greaseproof paper in strips, rolls or in square-cut or angle-cut sheets	12%	M 9.6% (C) (E) Free
(5) Other:		
(a) Tissue paper in strips, rolls or rectangular sheets	15%	M 12% (C) (E) Free
(b) Writing or printing paper in parallelograms of which all sides exceed 36 centimetres	15%	M 12% (C) (E) Free
(c) Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	15%	M 12% (C) (E) Free
(d) Other	18%	M 14.4% (C) (E) Free
(C) Weighing more than 220 grammes per square metre	18%	M 14.4% (C) (E) Free
48.16 Boxes, bags and other packing containers, of paper or paperboard	12%	M 9.6% (C) (E) Free
48.17 Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	12%	M 9.6% (C) (E) Free
48.18 Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (looseleaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard:		
(A) Printed book covers (other than trade advertising material) for books of a kind falling within heading No. 49.01, 49.03, 49.04 or 49.05	Free	Free
(B) Printed forms	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
<i>II. Paper and paperboard cut to size, etc.—contd.</i>		
48.18 Registers, exercise books, note books, etc.—contd.		
(C) Trade advertising material :		
(1) Material the primary purpose of which is to stimulate travel outside the British Islands	Free	Free
(2) Other	12%	M 9.6% C) Free E)
(D) Other	10%	M 8% C) Free E)
48.19 Paper or paperboard labels, whether or not printed or gummed	18%	M 14.4% C) Free E)
48.20 Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	10%	M 8% C) Free E)
48.21 Other articles of paper pulp, paper, paperboard or cellulose wadding :		
(A) Paper dress patterns, including the paper envelopes in which they are enclosed	Free	Free
(B) Face and hand towels, made wholly of paper weighing not less than 24 grammes per square metre	Free	Free
(C) Serviettes and handkerchiefs, not printed, of an area not exceeding 2,580 square centimetres, made wholly of paper weighing not less than 17 grammes per square metre	Free	Free
(D) Sanitary napkins of cellulose wadding	10%	M 8% C) Free E)
(E) Cards, tapes and other articles on which information has been recorded by means of perforated holes and which are for use in statistical and other machines (but not including articles for use in Jacquard and similar machines)	Free	Free
(F) Other	18%	M 14.4% C) Free E)

Chapter 49

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

NOTES

This Chapter does not cover :

- (a) Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48) ;
- (b) Playing cards or other goods falling within any heading in Chapter 97 ; or
- (c) Original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling within heading No. 99.04, antiques of an age exceeding 100 years or other articles falling within any heading in Chapter 99.

2. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within heading No. 49.01 and not within heading No. 49.02.

3. Heading No. 49.01 is to be extended to apply to :
(a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes :

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- (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
- (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11.

4. Headings Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within heading No. 49.11.
5. For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.
6. For the purposes of heading No. 49.06, the expression "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.
7. For the purposes of heading No. 49.09, the expression "picture postcards" means cards consisting essentially of an illustration and bearing printed indications of their use.

Tariff Heading	Rate of Duty	
	Full	Preferential
49.01 Printed books, booklets, brochures, pamphlets and leaflets	Free	Free
49.02 Newspapers, journals and periodicals, whether or not illustrated	Free	Free
49.03 Children's picture books and painting books	Free	Free
49.04 Music, printed or in manuscript, whether or not bound or illustrated	Free	Free
49.05 Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial)	Free	Free
49.06 Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts	Free	Free
49.07 Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; paper impressed with such stamps; banknotes, stock, share and bond certificates and similar documents of title; cheque books and cheque forms	Free	Free
49.08 Transfers	10%	M C) 8% E) Free
49.09 Picture postcards and pictorial greeting cards, printed, with or without trimmings:		
(A) Trade advertising material the primary purpose of which is to stimulate travel outside the British Islands	Free	Free
(B) Other	10%	M C) 8% E) Free
49.10 Calendars of any kind, of paper or paperboard, including calendar blocks:		
(A) Trade advertising material:		
(1) Material the primary purpose of which is to stimulate travel outside the British Islands	Free	M C) 6% E) Free
(2) Other	7.5%	M C) 8% E) Free
(B) Other	10%	M C) 8% E) Free

Tariff Heading	Rate of Duty	
	Full	Preferential
49.11 Other printed matter, including printed pictures and photographs:		
(A) Trade advertising material, the following :		
(1) Catalogues and lists of books and publications offered for sale by publishers or booksellers established outside the British Islands	Free	Free
(2) Publications, illustrated or not, the primary purpose of which is to stimulate study or travel outside the British Islands, or to advertise exhibitions held outside the British Islands	Free	Free
(3) Other catalogues, lists, books, publications and documents :		
(a) Imported either in a packet not exceeding 2½ lb. in gross weight or in a packet containing not more than one copy of any catalogue, list, book, publication or document, being in either case a postal packet or a packet which does not form part of a larger consignment	Free	Free
(b) Other	12%	9.6% ECU
(4) Printed parts of catalogues, lists, books, publications and documents	12%	9.6% ECU
(B) Less than full-size reproductions of articles falling within headings 49.01, 49.02, 49.03, 49.04, 49.05, 49.06, 49.07 or subheadings 49.09(A), 49.10(A)(1), 49.11(A)(1), 49.11(A)(2), 49.11(C)(2)(a), 49.11(C)(2)(b)	Free	Free
(C) Other :		
(1) Photographic prints	Free	Free
(2) Other printed matter not being prints comprised in subheading (D) below :		
(a) Parts of books or booklets in the form of printed pictures or illustrations not bearing a text	Free	Free
(b) Printed documents, printed diagrams, and printed architectural, engineering and similar industrial designs or plans, not being trade advertising material	Free	Free
(c) Other	12%	9.6% ECU
(D) Prints established to the satisfaction of the Insular Customs Authorities to be works of art	Free	Free

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Section XI

TEXTILES AND TEXTILE ARTICLES

NOTES

1. This Section does not cover :

- (a) Animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);
- (b) Human hair or articles of human hair (heading No. 05.01, 67.08 or 67.04), except straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17);
- (c) Vegetable materials falling within Chapter 14;
- (d) Asbestos of heading No. 25.24 or articles of asbestos and other products of heading No. 68.13 or 68.14;
- (e) Articles falling within heading No. 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials);
- (f) Sensitised textile fabric (heading No. 37.03);
- (g) Monofil of which any cross-sectional dimension exceeds 1 millimetre and strip (artificial straw and the like) of a width exceeding 5 millimetres, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46);
- (h) Woven textile fabrics, felt, bonded fibre fabrics or similar bonded yarn fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40;
- (i) Skins with their wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, falling within heading No. 43.03 or 43.04;
- (k) Articles of textile materials falling within heading No. 42.01 or 42.02;
- (l) Products and articles of Chapter 48 (for example, cellulose wadding);
- (m) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64;
- (n) Headgear or parts thereof falling within Chapter 65;
- (o) Hair nets (heading No. 65.05 or 67.04, as the case may be);
- (p) Goods falling within Chapter 67;
- (q) Abrasive-coated threads, cords or fabric (heading No. 68.06);
- (r) Glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles falling within Chapter 94 (furniture and bedding); or
- (t) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

2. (A) Goods classifiable in any heading in Chapters 50 to 57 and of a mixture of two or more different textile materials are to be classified according to the following rules :

- (a) Goods containing more than 10 per cent. by weight of silk, noil or other waste silk or any combination thereof are to be classified in Chapter 50, and, for the purposes of classification in that Chapter, as if consisting wholly of that one of those materials which predominates in weight;
- (b) All other goods are to be classified as if consisting wholly of that one textile

material which predominates in weight over any other single textile material.

(B) For the purposes of the above rules :

- (a) Metallised yarn is to be treated as a single textile material and its weight is to be taken as the aggregate of the weight of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as a textile material;
- (b) Where a heading refers to a particular form of a textile material (for example, carded sheep's or lambs' wool), that form is to be treated as a single textile material. However, where a heading refers to two or more textile materials (or different forms of the same textile material), all those materials are to be treated as a single textile material;
- (c) Except as provided in (B) (a), the weight of constituents other than textile materials is not to be included in the weight of the goods.

(C) The provisions of paragraphs (A) and (B) above are to be applied also to the yarns referred to in Notes 3 and 4 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables" :

- (a) Of silk, noil or other waste silk, of a weight exceeding 2 grammes per metre (18,000 denier);
- (b) Of man-made fibres (including yarn of two or more monofil of Chapter 51), of a weight exceeding 1 gramme per metre (9,000 denier);
- (c) of true hemp or flax :
 - (i) Polished or glazed, of which the length per kilogramme, multiplied by the number of constituent strands, is less than 7,000 metres;
 - (ii) Not polished or glazed and of a weight exceeding 2 grammes per metre;
- (d) Of coir, consisting of three or more plies;
- (e) Of other vegetable fibres, of a weight exceeding 2 grammes per metre; or
- (f) Reinforced with metal.

(B) Exceptions :

- (a) Yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal;
- (b) Continuous filament tow for the manufacture of man-made fibres (discontinuous), and multi-filament yarn without twist or with a twist of less than 5 turns per metre;
- (c) Silk worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;
- (d) Metallised yarn, not being yarn reinforced with metal; and
- (e) Chenille yarn and gimped yarn.

4. (A) For the purposes of Chapters 50, 51, 53, 54, 55 and 56, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn put up :
- (a) In balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding :
- 200 grammes in the case of flax and ramie ;
 - 85 grammes in the case of silk, noil or other waste silk, and man-made fibres (continuous) ; or
 - 125 grammes in other cases ;
- (b) In hanks or skeins of a weight not exceeding :
- 85 grammes in the case of silk, noil or other waste silk, and man-made fibres (continuous) ; or
 - 125 grammes in other cases ;
- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :
- 85 grammes in the case of silk, noil or other waste silk, and man-made fibres (continuous) ; or
 - 125 grammes in other cases.
- (B) Exceptions :
- (a) Single yarn of any textile material, except :
- Single yarn of sheep's or lambs' wool or of fine animal hair, unbleached ; and
 - Single yarn of sheep's or lambs' wool or of fine animal hair, bleached, dyed or printed, of a length less than 2,000 metres per kilogramme ;
- (b) Multiple or cabled yarn, unbleached :
- Of silk, noil or other waste silk, however put up ; or
 - Of other textile material except sheep's or lambs' wool or fine animal hair, in hanks or skeins ;
- (c) Multiple or cabled yarn of silk, noil or other waste silk, bleached, dyed or printed, of a length not less than 75,000 metres per kilogramme, measured multiple ; and
- (d) Single, multiple or cabled yarn of any textile material :
- In cross-reeled hanks or skeins ; or
 - Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. (a) For the purposes of heading No. 55.07, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- (b) For the purposes of heading No. 58.08, "plain" means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling-in of the meshes. In applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.
6. For the purposes of this Section, the expression "made up" means :
- Cut otherwise than into rectangles ;
 - Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table cloths, scarf squares and blankets) ;
 - Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges ;
 - Cut to size and having undergone a process of drawn thread work ;
 - Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).
7. The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.
8. Any import duty at a rate fixed by reference to the weight of any silk or man-made fibres is to be calculated on the weight inclusive of any loading or dressing, but exclusive of any water-proofing ; and in the case of goods containing both silk and man-made fibres, or other fibres in addition to silk or man-made fibres, the total weight of loading or dressing in the goods is to be apportioned between the different types of fibre in the goods according to their respective weights.

Chapter 50

SILK AND WASTE SILK

Tariff Heading	Rate of Duty	
	Full	Preferential
50.01 Silk-worm cocoons suitable for reeling	Free	Free
50.02 Raw silk (not thrown)	Free	Free
50.03 Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
50.04 Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale	Free	Free
50.05 Yarn spun from silk waste other than noil, not put up for retail sale	Free	Free
50.06 Yarn spun from noil silk, not put up for retail sale	Free	Free
50.07 Silk yarn and yarn spun from noil or other waste silk, put up for retail sale	Free	Free
50.08 Silk-worm gut; imitation catgut of silk:		
(A) Silk-worm gut	Free	Free
(B) Imitation catgut	18%	M C) 10.4% E) Free
50.09 Woven fabrics of silk or of waste silk other than noil	17.5%	M C) 14% E) Free
50.10 Woven fabrics of noil silk	17.5%	M C) 14% E) Free

Chapter 51

MAN-MADE FIBRES (CONTINUOUS)

NOTES

- Throughout this Schedule, the term "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing processes, either:
 - By polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or
 - By chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.
- Heading No. 51.01 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.
- The expression "yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).
- Monofil of man-made fibre materials of which no cross-sectional dimension exceeds 1 millimetre is to be classified in heading No. 51.01 when of a weight less than 6.6 milligrammes per metre (60 denier) and in heading No. 51.02 in other cases. Monofil of which any cross-sectional dimension exceeds 1 millimetre is to be classified in Chapter 39.
Strip (artificial straw and the like) of man-made fibre materials is to be classified in heading No. 51.02 when of a width not exceeding 5 millimetres and in Chapter 39 in other cases.

Tariff Heading	Rate of Duty	
	Full	Preferential
51.01 Yarn of man-made fibres (continuous), not put up for retail sale	Free	Free
51.02 Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:		
(A) Imitation catgut	18%	M C) 10.4% E) Free
(B) Other	Free	Free
51.03 Yarn of man-made fibres (continuous), put up for retail sale	Free	Free
51.04 Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02	17.5%	M C) 14% E) Free

Chapter 52

METALLISED TEXTILES

Tariff Heading	Rate of Duty	
	Full	Preferential
52.01 Metallised yarn, being textile yarn spun with metal or covered with metal by any process	Free	Free
52.02 Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	17.5%	14% Free

Chapter 53

WOOL AND OTHER ANIMAL HAIR

NOTE

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

Tariff Heading	Rate of Duty	
	Full	Preferential
53.01 Sheep's or lambs' wool, not carded or combed	Free	Free
53.02 Other animal hair (fine or coarse), not carded or combed	Free	Free
53.03 Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted	Free	Free
53.04 Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)	Free	Free
53.05 Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed	Free	Free
53.06 Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale	Free	Free
53.07 Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale	Free	Free
53.08 Yarn of fine animal hair (carded or combed), not put up for retail sale	Free	Free
53.09 Yarn of horsehair or of other coarse animal hair, not put up for retail sale	Free	Free
53.10 Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale	Free	Free
53.11 Woven fabrics of sheep's or lambs' wool or of fine animal hair	17.5%	14% Free
53.12 Woven fabrics of coarse animal hair other than horsehair	17.5%	14% Free
53.13 Woven fabrics of horsehair	17.5%	14% Free

Chapter 54
FLAX AND RAMIE

Tariff Heading	Rate of Duty	
	Full	Preferential
54.01 Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags)	Free	Free
54.02 Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags)	Free	Free
54.03 Flax or ramie yarn, not put up for retail sale	Free	Free
54.04 Flax or ramie yarn, put up for retail sale	Free	Free
54.05 Woven fabrics of flax or of ramie	17.5%	M C) 14% E) Free

Chapter 55
COTTON

Tariff Heading	Rate of Duty	
	Full	Preferential
55.01 Cotton, not carded or combed	Free	Free
55.02 Cotton linters	Free	Free
55.03 Cotton waste (including pulled or garnetted rags), not carded or combed	Free	Free
55.04 Cotton, carded or combed	Free	Free
55.05 Cotton yarn, not put up for retail sale	Free	Free
55.06 Cotton yarn, put up for retail sale	Free	Free
55.07 Cotton gauze	25%	C) E) Free
55.08 Terry towelling and similar terry fabrics, of cotton	17.5%	C) E) Free
55.09 Other woven fabrics of cotton	17.5%	C) E) Free

Chapter 56
MAN-MADE FIBRES (DISCONTINUOUS)

NOTE

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

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

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

(e) Total weight of tow more than 2 grammes per metre (18,000 denier).

Tow of a length not exceeding 2 metres is to be classified in heading No. 56.01.

Tariff Heading	Rate of Duty	
	Full	Preferential
56.01 Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning	Free	Free
56.02 Continuous filament tow for the manufacture of man-made fibres (discontinuous)	Free	Free
56.03 Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning	Free	Free
56.04 Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning	Free	Free
56.05 Yarn of man-made fibres (discontinuous or waste), not put up for retail sale	Free	Free
56.06 Yarn of man-made fibres (discontinuous or waste), put up for retail sale	Free	Free
56.07 Woven fabrics of man-made fibres (discontinuous or waste)	17.5%	M 14% C) Free E)

Chapter 57

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

Tariff Heading	Rate of Duty	
	Full	Preferential
57.01 True hemp (<i>Cannabis sativa</i>), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes)	Free	Free
57.02 Manila hemp (abaca) (<i>Musa textilis</i>), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes)	Free	Free
57.03 Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun ; tow and waste thereof (including pulled or garnetted rags or ropes)	Free	Free
57.04 Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes)	Free	Free
57.05 Yarn of true hemp:		M 12% C) Free E)
(A) Polished or glazed	15%	
(B) Other	Free	Free
57.06 Yarn of jute or of other textile bast fibres of heading No. 57.03	Free	Free
57.07 Yarn of other vegetable textile fibres	Free	Free
57.08 Paper yarn	10%	M 8% C) Free E)
57.09 Woven fabrics of true hemp	20%	M 16% C) Free E)

Chapter 54
FLAX AND RAMIE

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Preferential</i>
54.01 Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags)	Free	Free
54.02 Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags)	Free	Free
54.03 Flax or ramie yarn, not put up for retail sale	Free	Free
54.04 Flax or ramie yarn, put up for retail sale	Free	Free
54.05 Woven fabrics of flax or of ramie	17.5%	M C) E) 14% Free

Chapter 55
COTTON

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Preferential</i>
55.01 Cotton, not carded or combed	Free	Free
55.02 Cotton linters	Free	Free
55.03 Cotton waste (including pulled or garnetted rags), not carded or combed	Free	Free
55.04 Cotton, carded or combed	Free	Free
55.05 Cotton yarn, not put up for retail sale	Free	Free
55.06 Cotton yarn, put up for retail sale	Free	Free
55.07 Cotton gauze	25%	C) E) Free
55.08 Terry towelling and similar terry fabrics, of cotton	17.5%	C) E) Free
55.09 Other woven fabrics of cotton	17.5%	C) E) Free

Chapter 56
MAN-MADE FIBRES (DISCONTINUOUS)

NOTE

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

- (a) Length of tow exceeding 2 metres;
- (b) Twist less than 5 turns per metre;
- (c) Weight per filament less than 6.0 milligrams per metre (60 denier);

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

(e) Total weight of tow more than 2 grammes per metre (18,000 denier).

Tow of a length not exceeding 2 metres is to be classified in heading No. 56.01.

Tariff Heading	Rate of Duty	
	Full	Preferential
57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03	20%	M 16% C) Free E)
57.11 Woven fabrics of other vegetable textile fibres	20%	M 16% C) Free E)
57.12 Woven fabrics of paper yarn	17.5%	M 14% C) Free E)

Chapter 58

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

NOTES

- The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within heading No. 58.10.
- In headings Nos. 58.01 and 58.02, the words "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59.
- For the purposes of heading No. 58.05, the expression "narrow woven fabrics" means :
 - Woven fabrics of a width not exceeding 30 centimetres, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or made otherwise) on both edges ;
 - Tubular woven fabrics of a flattened width not exceeding 30 centimetres ; and
 - Bias binding with folded edges, of a width when unfolded not exceeding 30 centimetres.
- Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.
- Heading No. 58.08 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within heading No. 59.05.
- In heading No. 58.10, and elsewhere in this Schedule, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading is to be taken not to apply to needlework tapestry (heading No. 58.03).
- The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

Tariff Heading	Rate of Duty	
	Full	Preferential
58.01 Carpets, carpeting and rugs, knotted (made up or not):		
(A) Hand-made :		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	£0.2250 per sq. yd. exclusive of fringes or 20% *	M £0.1800 per sq. yd. exclusive of fringes or 16%* C) Free E)
(2) Other	£0.2250 per sq. yd. exclusive of fringes	C) Free E)
(B) Other :		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	£0.0500 per sq. yd. exclusive of fringes or 22.5% *	M £0.0400 per sq. yd. exclusive of fringes or 18%* C) Free E)
(2) Other	£0.0500 per sq. yd. exclusive of fringes or 17.5% *	C) Free E)

* whichever is the greater.

Tariff Heading	Rate of Duty	
	Full	Preferential
58.02 Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):		
(A) Coir mats and matting	20%	C) E) Free
(B) Other :		M £0.0400 per sq. yd. exclusive of fringes or 18%*
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	£0.0500 per sq. yd. exclusive of fringes or 22.5% *	C) E) Free
(2) Other	£0.0500 per sq. yd. exclusive of fringes or 17.5% *	C) E) Free
58.03 Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand	20%	M C) E) 16% Free
58.04 Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05)	17.5%	M C) E) 14% Free
58.05 Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06:		
(A) Containing silk or man-made fibres	17.5%	M C) E) 14% Free
(B) Not containing silk or man-made fibres :		
(1) Containing more than 50 per cent. by weight of fibres falling within heading No. 57.03 or 57.04	17.5%	C) E) Free
(2) Other	17.5%	C) E) Free
58.06 Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	17.5%	M C) E) 14% Free
58.07 Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:		
(A) Chenille yarn and gimped yarn	Free	M C) E) Free
(B) Braids and ornamental trimmings in the piece	17.5%	M C) E) 14% Free
(C) Tassels, pompons and the like	20%	M C) E) 16% Free
58.08 Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:		
(A) Knotted	20%	M C) E) 16% Free
(B) Other	20%	M C) E) 16% Free
58.09 Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs	20%	M C) E) 16% Free
58.10 Embroidery, in the piece, in strips or in motifs	20%	M C) E) 16% Free

* whichever is the greater.

1.4.73.

Chapter 59

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

NOTES

1. For the purposes of this Chapter, the expression "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and headings Nos. 58.04 and 58.05, the braids and trimmings in the piece of heading No. 58.07, the tulle and other net fabrics of headings Nos. 58.08 and 58.09, lace of heading No. 58.09 and the knitted and crocheted fabrics of heading No. 60.01.
 - (ii) Weighing more than 1½ kilogrammes per square metre and containing more than 50 per cent. by weight of textile material:
2. (A) Heading No. 59.08 is to be taken to apply to textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials whatever the weight per square metre and whatever the nature of the plastic material (compact, foam, sponge or expanded).

It does not, however, cover :

 - (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 58 and 60) ; for the purpose of this provision, no account should be taken of any resulting change of colour ;
 - (b) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of seven millimetres, at a temperature between 15° and 30°C (usually Chapter 39) ; or
 - (c) Products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (Chapter 39).
- (B) Heading No. 59.12 does not apply to :
 - (a) Fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 60) ; for the purpose of this provision, no account should be taken of any resulting change of colour ;
 - (b) Fabrics painted with designs (other than theatrical scenery, studio backcloths and the like) ;
 - (c) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments ; or
 - (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.
3. In heading No. 59.11 "rubberised textile fabrics" means :
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber :
 - (i) Weighing not more than 1½ kilogrammes per square metre : or
 - (b) Textile articles (other than those of headings Nos. 59.14 to 59.16) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts).
4. Heading No. 59.16 is to be taken not to apply to :
 - (a) Transmission, conveyor or elevator belting of a thickness of less than 3 millimetres ; or
 - (b) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).
5. Heading No. 59.17 is to be taken to apply to the following goods which are to be taken as not falling within any other heading of Section XI :
 - (a) Textile products (other than those having the character of the products of headings Nos. 59.14 to 59.16), the following only :
 - (i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant ;
 - (ii) Bolting cloth ;
 - (iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair ;
 - (iv) Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp or weft, or flat woven with multiple warp or weft ;
 - (v) Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant ;
 - (vi) Textile fabrics of the metallised yarn falling within heading No. 52.01, of a kind commonly used in paper-making or other machinery ;
 - (vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials ;

Tariff Heading	Rate of Duty	
	Full	Preferential
59.01 Wadding and articles of wadding; textile flock and dust and mill neps	Free	Free
59.02 Felt and articles of felt, whether or not impregnated or coated:		
(A) Felt, not made up	17.5%	M 14% C) Free E)
(B) Articles of felt	20%	M 16% C) Free E)
59.03 Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:		
(A) Bonded fibre fabrics and similar bonded yarn fabrics, not made up	17.5%	M 14% C) Free E)
(B) Articles of bonded fibre fabrics or of similar bonded yarn fabrics	20%	M 16% C) Free E)
59.04 Twine, cordage, ropes and cables, plaited or not:		
(A) Containing silk or man-made fibres	15%	M 12% C) Free E)
(B) Not containing silk or man-made fibres:		
(1) Of paper yarn	10%	M 8% C) Free E)
(2) Of cotton, flax, ramie or coir	Free	Free
(3) Of true hemp:		
(a) If singles, not polished or glazed	Free	Free
(b) Otherwise	15%	M 12% C) Free E)
(4) Other	15%	C) Free E)
59.05 Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope:		
(A) Nets, including made up fishing nets:		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	22.5%	M 18% C) Free E)
(2) Other	20%	M 16% C) Free E)
(B) Netting:		
(1) Containing silk or man-made fibres:		
(a) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	22.5%	M 18% C) Free E)
(b) Other	20%	M 16% C) Free E)
(2) Not containing silk or man-made fibres	20%	M 16% C) Free E)
59.06 Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	22.5%	M 18% C) Free E)
(B) Other	20%	M 16% C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
59.07 Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like ; tracing cloth ; prepared painting canvas ; buckram and similar fabrics for hat foundations and similar uses :		
(A) Containing silk or man-made fibres	17.5%	M 14% C) Free E)
(B) Not containing silk or man-made fibres :		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content	17.5%	M 14% C) Free E)
(2) Other	17.5%	M 14% C) Free E)
59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials :		
(A) Containing silk or man-made fibres	17.5%	M 14% C) Free E)
(B) Not containing silk or man-made fibres :		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content	17.5%	M 14% C) Free E)
(2) Other	17.5%	M 14% C) Free E)
59.09 Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil :		
(A) Containing silk or man-made fibres	17.5%	M 14% C) Free E)
(B) Not containing silk or man-made fibres :		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content	17.5%	M 14% C) Free E)
(2) Other	17.5%	M 14% C) Free E)
59.10 Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not	10%	M 14% C) Free E)
59.11 Rubberised textile fabrics, other than rubberised knitted or crocheted goods :		
(A) Containing silk or man-made fibres	17.5%	M 14% C) Free E)
(B) Not containing silk or man-made fibres :		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content	17.5%	M 14% C) Free E)
(2) Other	17.5%	M 14% C) Free E)
59.12 Textile fabrics otherwise impregnated or coated ; painted textile fabrics being theatrical scenery, studio back-cloths or the like :		
(A) Fabrics :		
(1) Containing silk or man-made fibres	17.5%	M 14% C) Free E)
(2) Not containing silk or man-made fibres :		
(a) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content	17.5%	M 14% C) Free E)
(b) Other	17.5%	M 14% C) Free E)
(B) Theatrical scenery, studio back-cloths or the like	17.5%	M 14% C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
59.13 Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads :		
(A) Containing silk or man-made fibres	17.5%	M 14% C) Free E)
(B) Not containing silk or man-made fibres :		
(1) Woven fabric containing more than 50 per cent. by weight of cotton	17.5%	M 14% C) Free E)
(2) Other	17.5%	M 14% C) Free E)
59.14 Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like ; tubular knitted gas-mantle fabric and incandescent gas mantles :		
(A) Containing man-made fibres	17.5%	M 14% C) Free E)
(B) Not containing man-made fibres :		
(1) Of woven fabric containing more than 50 per cent. by weight of cotton	17.5%	M 14% C) Free E)
(2) Other	17.5%	M 14% C) Free E)
59.15 Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials :		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	17.5%	M 14% C) Free E)
(B) Other :		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content	17.5%	M 14% C) Free E)
(2) Other	17.5%	M 14% C) Free E)
59.16 Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material :		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	17.5%	M 14% C) Free E)
(B) Other :		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content	14%	M 11.2% C) Free E)
(2) Other	14%	M 11.2% C) Free E)
59.17 Textile products and textile articles, of a kind commonly used in machinery or plant:		
(A) Bolting cloth, not treated or operated upon, containing no other fibre than silk	Free	Free
(B) Woven textile felts of a kind used in paper-making machinery, in the form of tubes or endless bands, whether woven as such or assembled by splicing, sewing or otherwise, or in the form of flat fabrics fitted with eyelets or other means of fastening, ready for assembly into tubes or endless bands by such fastening	6%	M 4.8% C) Free E)
(C) Other textile fabrics ; cords, braids and the like of a kind used as packing or lubricating materials	17.5%	M 14% C) Free E)
(D) Other :		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20%	M 16% C) Free E)
(2) Other :		
(a) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content	20%	M 16% C) Free E)
(b) Other	20%	M 16% C) Free E)

Chapter 60

KNITTED AND CROCHETED GOODS

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
60.01 Knitted or crocheted fabric, not elastic nor rubberised:		
(A) Net of a kind used in articles of apparel, furnishings or the like, and fabric resembling lace	20%	M 16% C) Free E)
(B) Other fabric	17.5%	M 14% C) Free E)
60.02 Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together :		M 20% C) Free E)
(1) Made wholly of silk and/or man-made fibres	25%	M 20% C) Free E)
(2) Wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)	25%	M 18% C) Free E)
(3) Other	22.5%	M 20% C) Free E)
(B) Other :		
(1) Wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)	25%	M 16% C) Free E)
(2) Other	20%	M 16% C) Free E)
60.03 Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised	20%	M 16% C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
60.04 Under garments, knitted or crocheted, not elastic nor rubberised	20%	M 16% C) Free E)
60.05 Outer garments and other articles, knitted or crocheted, not elastic nor rubberised	20%	M 16% C) Free E)
60.06 Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):		
(A) Fabric	17.5%	M 14% C) Free E)
(B) Made up articles	20%	M 16% C) Free E)

Chapter 61

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

NOTES

- The headings of this Chapter are to be taken to apply to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of heading No. 58.07, tulle or other net fabrics and lace) or of fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No. 61.09.
- The headings of this Chapter do not cover :
 - Old clothing or other articles falling within heading No. 68.01 ; or
 - Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).
- For the purposes of headings Nos. 61.01 to 61.04 :
 - Articles which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in heading No. 61.02 or 61.04 as the case may be ;
 - The expression " infants' garments " is to be taken to apply to :
 - Garments for young children which are not identifiable as for wear exclusively by boys or by girls, and
 - Babies' napkins.
- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 centimetres are to be classified as handkerchiefs (heading No. 61.05).
Handkerchiefs of which any side exceeds 60 centimetres are to be classified in heading No. 61.06.
- The headings of this Chapter are to be taken to apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter.
Heading No. 61.09, however, also includes fabrics knitted or crocheted to shape for making articles classified in that heading, whether imported as separate items or in the form of a number of items in the length.

Tariff Heading	Rate of Duty	
	Full	Preferential
61.01 Men's and boys' outer garments	20%	M 16% C) Free E)
61.02 Women's, girls' and infants' outer garments	20%	M 16% C) Free E)
61.03 Men's and boys' under garments, including collars, shirt fronts and cuffs	20%	M 16% C) Free E)
61.04 Women's, girls' and infants' under garments	20%	M 16% C) Free E)
61.05 Handkerchiefs	20%	M 16% C) Free E)
61.06 Shawls, scarves, mufflers, mantillas, veils and the like	20%	M 16% C) Free E)
61.07 Ties, bow ties and cravats	20%	M 16% C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
61.08 Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments	20%	M 16% C) E) Free
61.09 Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20%	M 16% C) E) Free
(B) Other :		
(1) Corsets and similar body-supporting under garments and brassières not containing embroidery, net, lace or material resembling lace	15%	M 12% C) E) Free
(2) Other	20%	M 16% C) E) Free
61.10 Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together :		
(1) Gloves, mittens and mitts made wholly of silk and/or man-made fibres	25%	M 20% C) E) Free
(2) Gloves, mittens and mitts wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)	25%	M 20% C) E) Free
(3) Other	22.5%	M 18% C) E) Free
(B) Other :		
(1) Gloves, mittens and mitts wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)	25%	M 20% C) E) Free
(2) Other	20%	M 16% C) E) Free
61.11 Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)	20%	M 16% C) E) Free

Chapter 62

OTHER MADE UP TEXTILE ARTICLES

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
62.01 Travelling rugs and blankets	20%	M 16% C) Free E)
62.02 Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20%	M 16% C) Free E)
(B) Other :		
(1) Bedspreads, quilts, sheets, pillow cases, bolster cases, mattress cases, and face, hand and bath towels, wholly of cotton and not containing embroidery, net, lace or material resembling lace	17.5%	C) Free E)
(2) Other	20%	C) Free E)
62.03 Sacks and bags, of a kind used for the packing of goods:		
(A) Used sacks and bags containing 85 per cent. or more by weight of jute	Free	Free
(B) Other :		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	22.5%	M 18% C) Free E)
(2) Other :		
(a) Of a weight not less than 4 oz. and not more than 5 oz., measuring not less than 28 inches by 14 inches and not more than 30 inches by 15½ inches, made wholly of woven cotton fabric and indelibly marked with a trade mark covering an area of not less than 80 square inches	17.5%	M 14% C) Free E)
(b) Other	20%	C) Free E)
62.04 Tarpaulins, sails, awnings, sunblinds, tents and camping goods:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20%	M 16% C) Free E)
(B) Other :		
(1) Tent roofs, each of a weight of not less than two tons	Free	Free
(2) Other	20%	M 16% C) Free E)
62.05 Other made up textile articles (including dress patterns)	20%	M 16% C) Free E)

1.4.73.

Chapter 63

OLD CLOTHING AND OTHER TEXTILE ARTICLES ; RAGS

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Preferential</i>
63.01 Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings	The rates applicable to the goods when new	
63.02 Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	Free	Free

Section XII

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

Chapter 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

NOTES

1. This Chapter does not cover :
 - (a) Footwear, without applied soles, knitted or crocheted (heading No. 60.03) or of other textile fabric (except felt or bonded fibre or similar bonded yarn fabrics) (heading No. 62.05);
 - (b) Old footwear falling within heading No. 63.01;
 - (c) Articles of asbestos (heading No. 68.13);
 - (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.10); or
 - (e) Toys and skating boots with skates attached (Chapter 97).
2. For the purposes of headings Nos. 64.05 and 64.06, the expression "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods falling within heading No. 98.01.
3. For the purposes of heading No. 64.01, the expression "rubber or artificial plastic material" is to be taken to include any textile fabric coated or covered externally with one or both of those materials.

Tariff Heading	Rate of Duty	
	Full	Preferential
64.01 Footwear with outer soles and uppers of rubber or artificial plastic material:		
(A) If made to cover the ankle :		M £0.1600 per pair
(1) Of a length (front of sole to heel tip) exceeding 280 millimetres	£0.2000 per pair	C) Free
(2) Other	£0.0750 per pair	M £0.0600 per pair C) Free
(B) If not made to cover the ankle :		M £0.0400 per pair
(1) Of a length (front of sole to heel tip) exceeding 235 millimetres	£0.0500 per pair	C) Free
(2) Other	£0.0400 per pair	M £0.0320 per pair C) Free
64.02 Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material:		
(A) With outer soles of rubber or artificial plastic material and uppers of material other than leather :		M 8%
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	10%	C) Free
(2) Other :		
(a) If made to cover the ankle :		M £0.1600 per pair
(i) Of a length (front of sole to heel tip) exceeding 280 millimetres	£0.2000 per pair	C) Free
(ii) Other	£0.0750 per pair	M £0.0600 per pair C) Free
(b) If not made to cover the ankle :		M £0.0400 per pair
(i) Of a length (front of sole to heel tip) exceeding 235 millimetres	£0.0500 per pair	C) Free
(ii) Other	£0.0400 per pair	M £0.0320 per pair C) Free

Tariff Heading	Rate of Duty	
	Full	Preferential
64.02 Footwear with outer soles of leather, etc.—contd.		
(B) Other :		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together :		M £0.0600 per pair or 8%*
(a) Women's	£0.0750 per pair or 10% *	C) Free E)
(b) Other	10%	M 8% C) Free E)
(2) Other :		M £0.0600 per pair or 4%*
(a) Women's	£0.0750 per pair or 5% *	C) Free E)
(b) Men's	7.5%	M 6% C) Free E)
(c) Other	10%	M 8% C) Free E)
64.03 Footwear with outer soles of wood or cork:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together :		M £0.0600 per pair or 8%*
(1) Women's	£0.0750 per pair or 10% *	C) Free E)
(2) Other	10%	M 8% C) Free E)
(B) Other :		M £0.0600 per pair or 4%*
(1) Women's	£0.0750 per pair or 5% *	C) Free E)
(2) Men's	7.5%	M 6% C) Free E)
(3) Other	10%	M 8% C) Free E)
64.04 Footwear with outer soles of other materials:		
(A) Rope-soled footwear, being footwear the sole of which is made wholly of rope	7.5%	M 6% C) Free E)
(B) Other :		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together :		M £0.0600 per pair or 8%*
(a) Women's	£0.0750 per pair or 10% *	C) Free E)
(b) Other	10%	M 8% C) Free E)
(2) Other :		M £0.0600 per pair or 4%*
(a) Women's	£0.0750 per pair or 5% *	C) Free E)
(b) Men's	7.5%	M 6% C) Free E)
(c) Other	10%	M 8% C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
64.05 Parts of footwear, removable in-soles, hose protectors and heel cushions of any material except metal:		
(A) Boot and shoe uppers, mounted on dummy lasts of wood or unmounted, and, in either case, perforated in at least two prominent places by the letters "S.P." so as to render them unsuitable for use as boot or shoe parts	Free	Free
(B) Other	10%	M 8% C) Free E) 16% M 16% C) Free E)
64.06 Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	20%	

Chapter 65

HEADGEAR AND PARTS THEREOF

NOTES

- This Chapter does not cover :
 - Old headgear falling within heading No. 63.01 ;
 - Hair nets of human hair (heading No. 67.04) ;
 - Asbestos headgear (heading No. 68.13) ; or
 - Dolls' hats or other toy hats, or carnival articles of Chapter 97.
- Heading No. 65.02 is to be taken not to apply to hat-shapes made by sewing (other than hat-shapes made by the sewing in spirals of plaited or other strips).
- For the purposes of headings Nos. 65.03 to 65.06, the expression "headgear" is to be taken to include hoods and hat-shapes not falling within headings Nos. 65.01 and 65.02.

Tariff Heading	Rate of Duty	
	Full	Preferential
65.01 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt:		
(A) Hat-forms and cone-shaped hat bodies :		
(1) Containing silk or man-made fibres	17.5%	M 14% C) Free E)
(2) Not containing silk or man-made fibres	15%	M 12% C) Free E)
(B) Other	17.5%	M 14% C) Free E)
65.02 Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims:		
(A) Containing silk or man-made fibres (including monofil or strip of heading No. 51.01 or 51.02)	17.5%	M 14% C) Free E)
(B) Not containing silk or man-made fibres :		
(1) Wholly of unspun buntal fibre	5%	M 4% C) Free E)
(2) Other	7.5%	M 6% C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
65.03 Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed:		
(A) Lined or trimmed or decorated in any manner or with edges which have been cut to shape, hemmed or bound	20%	M 16% C) Free E)
(B) Other	17.5%	M 14% C) Free E)
65.04 Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres (including monofil or strip of heading No. 51.01 or 51.02), or of both together:		
(1) Lined or trimmed or decorated in any manner or with edges which have been cut to shape, hemmed or bound	20%	M 16% C) Free E)
(2) Other	17.5%	M 14% C) Free E)
(B) Other:		
(1) Wholly of unspun buntal fibre, not lined, trimmed or decorated in any manner	5%	M 4% C) Free E)
(2) Other:		
(a) Lined or trimmed or decorated in any manner or with edges which have been cut to shape, hemmed or bound	20%	M 16% C) Free E)
(b) Other	7.5%	M 6% C) Free E)
65.05 Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed	20%	M 16% C) Free E)
65.06 Other headgear, whether or not lined or trimmed:		
(A) Bathing caps of rubber	10%	M 8% C) Free E)
(B) Other headgear	20%	M 16% C) Free E)
65.07 Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear	17.5%	M 14% C) Free E)

Chapter 66

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
66.01 Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	20%	M 16% C) Free E)
66.02 Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	10%	M 8% C) Free E)
66.03 Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02:		
(A) Whip centres of leather	Free	Free
(B) Other	10%	M 8% C) Free E)

Chapter 67

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
67.01 Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No. 05.07 and worked quills and scapes):		
(A) Down	Free	Free
(B) Other	10%	C) Free
67.02 Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit:		
(A) Containing more than 25 per cent. by weight of silk, of man-made fibres, or of both together	21%	M 16.8% C) Free E)
(B) Other	12.5%	M 10% C) Free E)
67.03 Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like	Free	Free
67.04 Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	10%	M 8% C) Free E)
67.05 Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material	10%	M 8% C) Free E)

Section XIII

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

Chapter 68

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

NOTES

1. This Chapter does not cover :
 - (a) Goods falling within Chapter 25 ;
 - (b) Coated or impregnated paper falling within heading No. 48.07 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper) ;
 - (c) Coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bituminised or asphalted fabric) ;
 - (d) Articles falling within Chapter 71 ;
 - (e) Tools or parts of tools, falling within Chapter 82 ;
 - (f) Lithographic stones of heading No. 84.84 ;
 - (g) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26 ;
 - (h) Dental burrs (heading No. 90.17) ;
 - (i) Goods falling within Chapter 91 (for example, clocks and clock cases) ;
 - (k) Articles falling within heading No. 95.07 ;
 - (l) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ;
 - (m) Goods falling within heading No. 98.01 (for example, buttons), No. 98.05 (for example, slate pencils) or No. 98.06 (for example, drawing slates) ; or
 - (n) Works of art, collectors' pieces or antiques (Chapter 99).
2. In heading No. 68.02 the expression "worked monumental or building stone" is to be taken to apply not only to the varieties of stone referred to in headings Nos. 25.15 and 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked ; it is, however, to be taken not to apply to slate.

Tariff Heading	Rate of Duty	
	Full	Preferential
68.01 Road and paving setts, curbs and flagstones, of natural stone (except slate):		
(A) Granite flagstones	25%	M 20% C) E) Free
(B) Other	Free	Free
68.02 Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69:		
(A) Granite, and articles thereof :		
(1) Blocks in the form of rough cylinders, not less than 18 feet in length and not less than 28 inches in diameter, not further worked than scabbled	Free	Free
(2) Planed, or sawn and planed, on one or two sides only, but not further worked	15%	M 12% C) E) Free
(3) Vases, inkstands (with or without trays or pen-holders), pen or pencil racks, stands and trays, blotters and letter openers, and bureau sets consisting of two or more of the foregoing articles	10%	M 8% C) E) Free
(4) Other	25%	M 20% C) E) Free
(B) Marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2.5 or more, and articles thereof :		
(1) Tiles of which no side exceeds 2 feet in length ; mosaic cubes	Free	Free
(2) Other :		
(a) Sawn but not otherwise worked (apart from being roughly split or roughly squared)	Free	Free
(b) Other	15%	M 12% C) E) Free
(C) Other :		
(1) Articles manufactured wholly or partly of soapstone	7.5%	M 6% C) E) Free
(2) Other	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
68.03 Worked slate and articles of slate, including articles of agglomerated slate:		
(A) In rectangular blocks, ground or polished, but not further manufactured, and not less than $\frac{3}{4}$ inch in thickness	Free	Free
(B) Other	5%	M C) 4% E) Free
68.04 Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:		
(A) Of a diameter of not less than 54 inches, of agglomerated natural stone	Free	Free
(B) Other	7%	M C) 5.6% E) Free
68.05 Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	7%	M C) 5.6% E) Free
68.06 Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	8%	M C) 6.4% E) Free
68.07 Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13, or in Chapter 69	Free	Free
68.08 Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)	Free	Free
68.09 Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances	10%	M C) 8% E) Free
68.10 Articles of plastering material	Free	Free
68.11 Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	5%	M C) 4% E) Free
68.12 Articles of asbestos-cement, of cellulose fibre-cement or the like	7.5%	M C) 6% E) Free

Tariff Heading	Rate of Duty	
	Full	Preferential
68.13 Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures of, or with a basis of, asbestos and magnesium carbonate, and articles of such mixtures:		
(A) Clothing and parts thereof	10%	M 8% C) Free E)
(B) Other	7.5%	M 6% C) Free E)
68.14 Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials:		
(A) Unmounted linings suitable for brakes, clutches and other parts of motor vehicles	12%	M 9.6% C 8% E Free
(B) Other	7.5%	M 6% C) Free E)
68.15 Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	Free	Free
68.16 Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included	Free	Free

Chapter 69 CERAMIC PRODUCTS

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
<i>I. Heat-insulating and refractory goods</i>		
69.01 Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite) :		
(A) Bricks and blocks	Free	Free
(B) Other	10%	M 8% C) Free E)
69.02 Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	5%	M 4% C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
<i>I. Heat-insulating and refractory goods—contd.</i>		
69.03 Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01:		M 13.6% E) Free
(A) Laboratory wares	17%	M 4% E) Free
(B) Other	5%	M 4% E) Free
<i>II. Other ceramic products</i>		
69.04 Building bricks (including flooring blocks, support or filler tiles and the like)	5%	M 4% E) Free
69.05 Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments:		M 4.8% E) Free
(A) Roofing tiles	6%	M 8% E) Free
(B) Other	10%	M 8% E) Free
69.06 Piping, conduits and guttering (including angles, bends and similar fittings)	10%	M 6% E) Free
69.07 Unglazed setts, flags and paving, hearth and wall tiles	7.5%	M 6% E) Free
69.08 Glazed setts, flags and paving, hearth and wall tiles:		M £0.1076 per square metre E) Free
(A) All white, flat, rectangular, not figured or embossed	£0.1345 per square metre	M £0.1076 per square metre or 12%* E) Free
(B) Other	£0.1345 per square metre or 15% *	
69.09 Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:		M 13.6% E) Free
(A) Laboratory wares	17%	M 8% E) Free
(B) Other	10%	M 10% E) Free
69.10 Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	12.5%	M 10% E) Free
69.11 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian):		M 10% E) Free
(A) Articles designed for fixing to or setting in the wall	12.5%	M £0.9841 per 100 kg. E) Free
(B) Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following:	£1.2302 per 100 kilogrammes	M £0.9841 per 100 kg. E) Free
Cups (including mugs and beakers)		
Saucers and plates		
Teapots and coffee pots		
Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'oeuvre sets, tea sets and coffee sets, and articles designed as parts of such sets		
Cooking utensils and kitchen ware		
(C) Washstand utensils and chamber pots	£1.2302 per 100 kilogrammes	M £7.0862 per 100 kg. E) Free
(D) Other	£8.8578 per 100	

Tariff Heading	Rate of Duty	
	Full	Preferential
<i>II. Other ceramic products—contd.</i>		
69.12 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery:		
(A) Fireproof non-vitrified earthenware cooking utensils	14%	M 11.2% C Free E
(B) Articles designed for fixing to or setting in the wall	12.5%	M 10% C Free E £0.9841 per 100 kg.
(C) Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following : Cups (including mugs and beakers) Saucers and plates Teapots and coffee pots Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'oeuvre sets, tea sets and coffee sets, and articles designed as parts of such sets Cooking utensils, not comprised in subheading (A) above, and kitchen ware	£1.2302 per 100 kilogrammes	M Free C E
(D) Washstand utensils and chamber pots	£1.2302 per 100 kilogrammes	M £0.9841 per 100 kg. C Free E
(E) Other	£8.8578 per 100 kilogrammes	M £7.0862 per 100 kg. C Free E
69.13 Statuettes and other ornaments, and articles of personal adornment; articles of furniture:		
(A) Statuettes and other ornaments	£8.8578 per 100 kilogrammes	M £7.0862 per 100 kg. C Free E
(B) Other	10%	M 8% C Free E
69.14 Other articles	10%	M 8% C Free E

Chapter 70

GLASS AND GLASSWARE

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
70.01 Waste glass (cullet); glass in the mass (excluding optical glass)	Free	Free
70.02 Glass of the variety known as "enamel" glass, in the mass, rods and tubes	10%	M 8% C) E) Free
70.03 Glass in balls, rods and tubes, unworked (not being optical glass):		
(A) Balls	Free	Free
(B) Other	15%	M 12% C) E) Free
70.04 Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	7.5%	M 6% C) E) Free
70.05 Unworked drawn or blown glass (including flashed glass), in rectangles	7.5%	M 6% C) E) Free
70.06 Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked	7.5%	M 6% C) E) Free
70.07 Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like	7.5%	M 6% C) E) Free
70.08 Safety glass consisting of toughened or laminated glass, shaped or not:		
(A) In sizes and shapes ready for incorporation in motor vehicles	10%	M 8% C 7% E Free M 8%
(B) Other	10%	M 8% C) E) Free
70.09 Glass mirrors (including rear-view mirrors), unframed, framed or backed:		
(A) Suitable for motor vehicles	15%	M 12% C 10% E Free M 8%
(B) Other	10%	M 8% C) E) Free
70.10 Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass	12.5%	M 10% C) E) Free
70.11 Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	Free	Free
70.12 Glass inners for vacuum flasks or for other vacuum vessels	15%	M 12% C) E) Free

Tariff Heading	Rate of Duty	
	Full	Preferential
70.13 Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses: (A) Cooking utensils, kitchen and tableware, of glass-ceramic, being a crystalline ceramic material made from glass (B) Other	£1.2302 per 100 kilogrammes 15.5%	M C E) £0.9841 per 100 kg. Free M C E) 12.4% Free
70.14 Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass: (A) Optical elements (B) Miners' lamp glasses (C) Oil lamp chimneys of which the top orifice is not larger than the bottom orifice and the height is not less than twice the maximum diameter (D) Other	20% Free Free 10%	M C E) 16% Free Free Free M C E) 8% Free
70.15 Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	Free	Free
70.16 Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms	Free	Free
70.17 Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules	17%	M C E) 13.6% Free
70.18 Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses	20%	M C E) 16% Free
70.19 Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes, of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini): (A) Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares : (1) Not mounted, set or strung, but including ungraded goods temporarily strung for convenience of transport (2) Other (B) Articles of glassware made from the goods within subheading (A) above : (1) Bead trimmings	Free 12.5% 7.5%	Free M C E) 10% Free M C E) 6% Free M 10%

Tariff Heading	Rate of Duty	
	Full	Preferential
70.19 Glass beads, imitation pearls, imitation stones, etc.—<i>contd</i>		
(C) Ornaments and other fancy articles of lamp-worked glass	12.5%	M 10% C) Free E)
(D) Other :		
(1) Artificial eyes of glass, including those for toys but excluding those for wear by humans	5%	M 4% C) Free E)
(2) Other	Free	Free
70.20 Glass fibre (including wool), yarns, fabrics, and articles made therefrom	Free	Free
70.21 Other articles of glass:		
(A) Glass gobs, being measured quantities of glass, in the form of discs, for the manufacture of pressed or moulded blanks for lenses	Free	Free
(B) Faceplates, cones or necks, being parts of glass envelopes for cathode ray tubes	12.5%	M 10% C) Free E)
(C) Other	10%	M 8% C) Free E)

Section XIV

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

Chapter 71

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

NOTES

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly :
 - (a) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of rolled precious metal, are to be classified within this Chapter and not within any other Chapter.
2. (a) Headings Nos. 71.12, 71.13 and 71.14 do not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
- (b) Heading No. 1.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).
3. This Chapter does not cover :
 - (a) Amalgams of precious metal, and colloidal precious metal (heading No. 28.49) ;
 - (b) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30 ;
 - (c) Goods falling in Chapter 32 (for example, lustrés) ;
 - (d) Handbags and other articles falling within heading No. 42.02 or 42.03 ;
 - (e) Goods of heading No. 43.03 or 43.04 ;
 - (f) Goods falling within Section XI (textiles and textile articles) ;
 - (g) Footwear (Chapter 64) and headgear (Chapter 65) ;
 - (h) Umbrellas, walking-sticks and other articles falling within Chapter 66 ;
 - (i) Fans and hand screens of heading No. 67.05 ;
 - (k) Coin (Chapter 72 or 99) ;
 - (l) Abrasive goods falling within headings Nos. 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic) ; goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal ; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed) ;
 - (m) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments) ;
 - (n) Arms or parts thereof (Chapter 93) ;
 - (o) Articles covered by Note 2 to Chapter 97 ;
 - (p) Articles falling within headings of Chapter 98 other than headings Nos. 98.01 and 98.12 ; or
 - (g) Original sculptures and statuary (heading No. 99.08), collectors' pieces (heading No. 99.05) and antiques of an age exceeding 100 years (heading No. 99.06), other than pearls or precious or semi-precious stones.
4. (a) The expression "pearls" is to be taken to include cultured pearls.
- (b) The expression "precious metal" means silver, gold, platinum and other metals of the platinum group.
- (c) The expression "other metals of the platinum group" means iridium, osmium, palladium, rhodium and ruthenium.
5. For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as 2 per cent., by weight, of the alloy.
 Alloys of precious metal are to be classified according to the following rules :
 - (a) An alloy containing 2 per cent. or more, by weight, of platinum is to be treated only as an alloy of platinum.
 - (b) An alloy containing 2 per cent. or more, by weight, of gold but no platinum, or less than 2 per cent., by weight, of platinum, is to be treated only as an alloy of gold.
 - (c) Other alloys containing 2 per cent. or more, by weight, of silver are to be treated as alloys of silver.
 For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as though they were platinum.
6. Except where the context otherwise requires, any reference in these Notes or elsewhere in this Schedule to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.
7. The expression "rolled precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. The expression is also to be taken to cover base metal inlaid with precious metal.

8. In this Chapter the expression "articles of jewellery" means :
- (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia) ; and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
9. For the purposes of heading No. 71.13, the expression "articles of goldsmiths' or silver-smiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
10. For the purposes of heading No. 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above, not incorporating pearls.

precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed :

- (a) Wholly or partly of base metal, whether or not plated with precious metal ; or
- (b) Of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly, or of paint, varnish, pearl essence or similar coating materials.

However, heading No. 71.16 does not cover buttons, studs or cuff-links, (heading No. 98.01), dress combs or hair slides (heading No. 98.12) or buckles, buckle clasps or clasps.

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

Tariff Heading	Rate of Duty	
	Full	Preferential
<i>I. Pearls and precious and semi-precious stones</i>		
71.01 Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	Free	Free
71.02 Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):		
(A) Diamonds drilled so as to be adapted for use in wire-drawing dies	10%	M 8% C) Free E)
(B) Other	Free	Free
71.03 Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Free	Free
71.04 Dust and powder of natural or synthetic precious or semi-precious stones	Free	Free
<i>II. Precious metals and rolled precious metals, unwrought, unworked or semi-manufactured</i>		
71.05 Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured	Free	Free
71.06 Rolled silver, unworked or semi-manufactured	Free	Free
71.07 Gold, including platinum-plated gold, unwrought or semi-manufactured:		
(A) Gold leaf	5%	M 4% C) Free E)
(B) Other	Free	Free
71.08 Rolled gold on base metal or silver, unworked or semi-manufactured	Free	Free
71.09 Platinum and other metals of the platinum group, unwrought or semi-manufactured	Free	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
<i>II. Precious metals, etc.—contd.</i>		
71.10 Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	Free	Free
71.11 Waste and scrap (including goldsmiths', silversmiths' and jewellers' sweepings, residues and lemls) of precious metal, fit only for the recovery of metal or for use in the manufacture of chemicals	Free	Free
<i>III. Jewellery, goldsmiths' and silversmiths' wares and other articles</i>		
71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal	12.5%	M C) 10% E) Free
71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12:		
(A) Articles of rolled precious metal on a base of non-precious metal	10%	M 8% C) Free E)
(B) Other	15%	M 12% C) Free E)
71.14 Other articles of precious metal or rolled precious metal	10%	M 8% C) Free E)
71.15 Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed):		
(A) Diamond-set used or defective drill bits, reaming shells and other articles, being parts of tools, fit only for recovery of the diamonds set therein	Free	Free
(B) Machinery and instrument parts made wholly of precious or semi-precious stones:		
(1) Bearings and parts of bearings prepared for mounting and setting, wholly of natural stones	Free	Free
(2) Other:		
(a) Wholly of agate or wholly of natural or synthetic sapphire or ruby	7.5%	M 6% C) Free E)
(b) Other	Free	Free
(C) Other:		
(1) Made wholly or partly of jade, onyx, lapis lazuli, agate, rose quartz, cornelian or other similar stones; made partly of ivory, tortoise-shell, mother of pearl, amber or coral	15%	M 12% C) Free E)
(2) Other	12.5%	M 10% C) Free E)
71.16 Imitation jewellery	12.5%	M 10% C) Free E)

8. In this Chapter the expression "articles of jewellery" means:

- (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

9. For the purposes of heading No. 71.13, the expression "articles of goldsmiths' or silver-smiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

10. For the purposes of heading No. 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above, not incorporating pearls,

precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed:

- (a) Wholly or partly of base metal, whether or not plated with precious metal; or
- (b) Of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly, or of paint, varnish, pearl essence or similar coating materials.

However, heading No. 71.16 does not cover buttons, studs or cuff-links, (heading No. 98.01), dress combs or hair slides (heading No. 98.12) or buckles, buckle clasps or clasps.

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

Tariff Heading	Rate of Duty	
	Full	Preferential
<i>I. Pearls and precious and semi-precious stones</i>		
71.01 Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	Free	Free
71.02 Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):		
(A) Diamonds drilled so as to be adapted for use in wire-drawing dies	10%	M 8% C) Free E)
(B) Other	Free	Free
71.03 Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Free	Free
71.04 Dust and powder of natural or synthetic precious or semi-precious stones	Free	Free
<i>II. Precious metals and rolled precious metals, unwrought, unworked or semi-manufactured</i>		
71.05 Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured	Free	Free
71.06 Rolled silver, unworked or semi-manufactured	Free	Free
71.07 Gold, including platinum-plated gold, unwrought or semi-manufactured:		
(A) Gold leaf	5%	M 4% C) Free E)
(B) Other	Free	Free
71.08 Rolled gold on base metal or silver, unworked or semi-manufactured	Free	Free
71.09 Platinum and other metals of the platinum group, unwrought or semi-manufactured	Free	Free

Chapter 72

COIN

NOTE

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

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Preferential</i>
72.01 Coin	Free	Free

Section XV

BASE METALS AND ARTICLES OF BASE METAL

NOTES

1. This Section does not cover :
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder falling within heading No. 32.08, 32.09, 32.10 or 32.13 ;
 - (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.07) ;
 - (c) Headgear or parts thereof falling within heading No. 65.06 or 65.07 ;
 - (d) Umbrella frames and other goods of heading No. 66.03 ;
 - (e) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery) ;
 - (f) Subject to the operation of Note 1 (f) to Chapter 84, articles falling within Section XVI (machinery, mechanical appliances and electrical goods) ;
 - (g) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft) ;
 - (h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs ;
 - (i) Lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Section XIX (arms and ammunition) ;
 - (k) Articles falling within Chapter 94 (furniture and mattress supports) ;
 - (l) Hand sieves (heading No. 96.06) ;
 - (m) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ; or
 - (n) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.
2. Throughout this Schedule, the expression "parts of general use" means :
 - (a) Goods described in headings Nos. 73.20, 73.25, 73.29, 73.31 and 73.32 and similar goods of other base metals ;
 - (b) Springs and leaves for springs, of base metal, other than watch and clock springs (heading No. 91.11) ; and
 - (c) Goods described in headings Nos. 88.01, 88.02, 88.07, 88.09, 88.12 and 88.14.

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

Subject to the preceding paragraph and to the Note to Chapter 83, the headings in Chapters 73 to 81 are to be taken not to apply to any goods falling within Chapter 82 or 83.
3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 73 and 74) :
 - (a) An alloy of base metals containing more than 10 per cent., by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.
 - (b) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.
 - (c) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.
 - (d) In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting (other than cermets).
4. Unless the context otherwise requires, any reference in this Schedule to a base metal is to be taken to include a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.
5. Classification of Composite Articles :

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

For this purpose :

 - (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal ;
 - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified ; and
 - (c) A cermet of heading No. 81.04 is regarded as a single base metal.
6. For the purposes of this Section, the expression "waste and scrap" means waste and scrap metal fit only for the recovery of metal or for use in the manufacture of chemicals.
7. In this Section, any reference to base metal, or to a particular base metal, is to be taken as including base metal plated with precious metal.

Chapter 73

IRON AND STEEL AND ARTICLES THEREOF

NOTES

1. In this Chapter the following expressions have the meanings hereby assigned to them :
 - (a) **Pig iron and cast iron** (heading No. 73.01) :
A ferrous product containing, by weight, 1.9 per cent. or more of carbon, and which may contain one or more of the following elements within the weight limits specified :

less than 15 per cent. phosphorus, not more than 8 per cent. silicon, not more than 6 per cent. manganese, not more than 80 per cent. chromium, not more than 40 per cent. tungsten, and an aggregate of not more than 10 per cent.

of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum).

However, the ferrous alloys known as "non-distorting tool steels", containing, by weight, 1.9 per cent. or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate headings.

- (b) **Spiegeleisen** (heading No. 73.01) :
A ferrous product containing, by weight, more than 6 per cent. but not more than 30 per cent. of manganese and otherwise conforming to the specification at (a) above.
- (c) **Ferro-alloys** (heading No. 73.02) :
Alloys of iron (other than master alloys as defined in Note 1 to Chapter 74) which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together :
more than 8 per cent. of silicon, or
more than 30 per cent. of manganese, or
more than 30 per cent. of chromium, or
more than 40 per cent. of tungsten, or
a total of more than 10 per cent. of other alloy elements (aluminium, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10 per cent. in the case of copper),
and which contain, by weight, not less than 4 per cent. in the case of ferro-alloys containing silicon, not less than 8 per cent. in the case of ferro-alloys containing manganese but no silicon or not less than 10 per cent. in other cases, of the element iron.
- (d) **Alloy steel** (heading No. 73.15) :
Steel containing, by weight, one or more elements in the following proportions :
more than 2 per cent. of manganese and silicon, taken together, or
2.00 per cent. or more of manganese, or
2.00 per cent. or more of silicon, or
0.50 per cent. or more of nickel, or
0.50 per cent. or more of chromium, or
0.10 per cent. or more of molybdenum, or
0.10 per cent. or more of vanadium, or
0.30 per cent. or more of tungsten, or
0.30 per cent. or more of cobalt, or
0.30 per cent. or more of aluminium, or
0.40 per cent. or more of copper, or
0.10 per cent. or more of lead, or
0.12 per cent. or more of phosphorus, or
0.10 per cent. or more of sulphur, or
0.20 per cent. or more of phosphorus and sulphur, taken together, or
0.10 per cent. or more of other elements, taken separately.
- (e) **High carbon steel** (heading No. 73.15) :
Steel containing, by weight, not less than 0.60 per cent. of carbon and having a content, by weight, less than 0.04 per cent. of phosphorus and sulphur taken separately and less than 0.07 per cent. of these elements taken together.
- (f) **Puddled bars and pilings** (heading No. 73.06) :
Products for rolling, forging or re-melting obtained either :
(i) By shingling balls of puddled iron to remove the slag arising during puddling, or
(ii) By roughly welding together by means of hot-rolling, packets of scrap iron or steel or puddled iron.

- (g) **Ingot** (heading No. 73.08) :
Products for rolling or forging obtained by casting into moulds.
- (h) **Blooms and billets** (heading No. 73.07) :
Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 square millimetres and of such dimensions that the thickness exceeds one quarter of the width.
- (ij) **Slabs and sheet bars** (including tinplate bars) (heading No. 73.07) :
Semi-finished products of rectangular section, of a thickness not less than 6 millimetres, of a width not less than 150 millimetres and of such dimensions that the thickness does not exceed one quarter of the width.
- (k) **Coils for re-rolling** (heading No. 73.08) :
Coiled semi-finished hot-rolled products, of rectangular section, not less than 1.5 millimetres thick, of a width exceeding 500 millimetres and of a weight of not less than 500 kilograms per piece.
- (l) **Universal plates** (heading No. 73.09) :
Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5 millimetres but not exceeding 100 millimetres, and of a width exceeding 150 millimetres but not exceeding 1,200 millimetres.
- (m) **Hoop and strip** (heading No. 73.12) :
Rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding 6 millimetres, of a width not exceeding 500 millimetres and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.
- (n) **Sheets and plates** (heading No. 73.13) :
Rolled products (other than coils for re-rolling as defined in paragraph (k) above) of any thickness and, if in rectangles, of a width exceeding 500 millimetres.
Heading No. 73.13 is to be taken to apply, *inter alia*, to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated, provided that they do not thereby assume the character of articles of or products falling within other headings.
- (o) **Wire** (heading No. 73.14) :
Cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 millimetres. In the case of headings Nos. 73.26 and 73.27, however, the term "wire" is deemed to include rolled products of the same dimensions.
- (p) **Bars and rods** (including wire rod) (heading No. 73.10) :
Products of solid section which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.
The expression also includes concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition.
- (g) **Hollow mining drill steel** (heading No. 73.10) :
Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15

millimetres but does not exceed 50 millimetres, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.18.

(r) Angles, shapes and sections (heading No. 73.11):

Products, other than those falling within heading No. 73.16, which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which do not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow.

2. Headings Nos. 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No. 73.15).
3. Iron and steel products of the kind described in any of the headings Nos. 73.06 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.
4. Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.
5. The expression "high-pressure hydro-electric conduits of steel" (heading No. 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding 400 millimetres and of a wall thickness exceeding 10.5 millimetres.

Tariff Heading	Rate of Duty	
	Full	Preferential
73.01 Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms	Free	Free
73.02 Ferro-alloys	Free	Free
73.03 Waste and scrap metal of iron or steel	Free	Free
73.04 Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel:		
(A) Shot and angular grit	Free	Free
(B) Wire pellets	25%	M C) 20% E) Free
73.05 Iron or steel powders; sponge iron or steel	Free	Free
73.06 Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel:		
(A) Puddled bars and pilings:		
(1) Of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal	Free	Free
(2) Other	£3.1490 per tonne or 8%*	M C) £2.5192 per tonne or 6.4%* E) Free
(B) Ingots, blocks, lumps and similar forms:		
(1) Manufactured entirely from pig iron smelted wholly with charcoal	Free	Free
(2) Other	£2.5585 per tonne or 8%*	M C) £2.0468 per tonne or 6.4%* E) Free
73.07 Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel:		
(A) Blooms, billets, slabs and sheet bars	£3.1490 per tonne or 8%*	M C) £2.5192 per tonne or 6.4%* E) Free
(B) Pieces roughly shaped by forging	12%	M C) 9.6% E) Free

Tariff Heading	Rate of Duty	
	Full	Preferential
73.08 Iron or steel coils for re-rolling	£4.9210 per tonne or 8% *	M £3.9368 per tonne or 6.4%* C) Free E)
73.09 Universal plates of iron or steel	£3.7395 per tonne or 8% *	M £2.9916 per tonne or 6.4%* C) Free E)
73.10 Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel:		
(A) Bars and rods of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal	Free	Free
(B) Cut bars of iron or steel, not exceeding 152 millimetres in length, 152 millimetres in width and 32 millimetres in thickness, and containing not more than 0.03 per cent. by weight of sulphur and not more than 0.025 per cent. by weight of phosphorus	Free	Free
(C) Bright steel bars	£5.5115 per tonne or 8% *	M £4.4092 per tonne or 6.4%* C) Free E)
(D) Other bars and rods; hollow mining drill steel	£3.5480 per tonne or 8% *	M £2.8344 per tonne or 6.4%* C) Free E)
73.11 Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements:		
(A) Fluted or U-section form sections of a kind suitable for use in the manufacture of umbrella ribs, whether or not hardened, tempered or annealed, cut into lengths not exceeding 915 millimetres but not further manufactured	8%	M 6.4% C) Free E)
(B) Other angles, shapes and sections:		
(1) Not drilled, punched or otherwise fabricated	£3.5480 per tonne or 8% *	M £2.8344 per tonne or 6.4%* C) Free E)
(2) Other	£5.9050 per tonne or 8% *	M £4.7240 per tonne or 6.4%* C) Free E)
(C) Sheet piling	£3.5480 per tonne or 8% *	M £2.8344 per tonne or 6.4%* C) Free E)
73.12 Hoop and strip, of iron or steel, hot-rolled or cold-rolled:		
(A) Bandsaw strip 267 millimetres wide and over and from 1.6 millimetres to 2.5 millimetres in thickness	Free	Free
(B) Other hoop and strip:		
(1) 3 millimetres or more in thickness	£3.7395 per tonne or 8% *	M £2.9916 per tonne or 6.4%* C) Free E)
(2) Less than 3 millimetres in thickness:		
(a) Not plated, coated or clad, nor cold-rolled	£3.5480 per tonne or 8% *	M £2.8344 per tonne or 6.4%* C) Free E)
(b) Other	£5.5115 per tonne or 8% *	M £4.4092 per tonne or 6.4%* C) Free E)

* whichever is the greater.

Tariff Heading	Rate of Duty	
	Full	Preferential
73.13 Sheets and plates, of iron or steel, hot-rolled or cold-rolled:		
(A) 3 millimetres or more in thickness	£3.7395 per tonne or 8% *	M £2.9916 per tonne or 6.4%* C) Free E)
(B) Less than 3 millimetres in thickness:		
(1) Not plated, coated or clad	£4.9210 per tonne or 8% *	M £3.9368 per tonne or 6.4%* C) Free E)
(2) Other	£5.7080 per tonne or 8% *	M £4.5664 per tonne or 6.4%* C) Free E)
73.14 Iron or steel wire, whether or not coated, but not insulated	25%	M 20% C) Free E)
73.15 Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:		
(A) Bandsaw strip 267 millimetres wide and over and from 1.6 millimetres to 2.5 millimetres in thickness	Free	Free M 6.4% C) Free E)
(B) Machinery belting (including conveyor and elevator bands) of cold-rolled strip, exceeding 254 millimetres in width, imported in coils, of stainless steel or, hardened and tempered, of charcoal steel	8%	M 9.6% C) Free E)
(C) Heat resisting wire, not plated, coated or covered, of metal alloy containing by weight the following: not less than not more than per cent. per cent. Chromium 19.5 26.0 Aluminium 3.5 6.5 Cobalt 1.5 4.0 and not more than a total of 3 per cent. by weight of substances other than chromium, aluminium, cobalt and iron	12%	M 9.6% C) Free E)
(D) Other:		
(1) Ingots, blocks, lumps and similar forms	£2.5585 per tonne or 8% *	M £2.0468 per tonne or 6.4%* C) Free E)
(2) Blooms, billets, slabs and sheet bars	£3.1490 per tonne or 8% *	M £2.5192 per tonne or 6.4%* C) Free E)
(3) Pieces roughly shaped by forging	12%	M 9.6% C) Free E)
(4) Coils for re-rolling	£4.9210 per tonne or 8% *	M £3.9368 per tonne or 6.4%* C) Free E)
(5) Universal plates	£3.7395 per tonne or 8% *	M £2.9916 per tonne or 6.4%* C) Free E)
(6) Bars and rods (including wire rod):		
(a) Bright steel bars	£5.5115 per tonne or 8% *	M £4.4092 per tonne or 6.4%* C) Free E)
(b) Other	£3.5430 per tonne or 8% *	M £2.8344 per tonne or 6.4%* C) Free E)
(7) Hollow mining drill steel	£3.5430 per tonne or 8% *	M £2.8344 per tonne or 6.4%* C) Free E)

* whichever is the greater.

Tariff Heading	Rate of Duty	
	Full	Preferential
73.15 Alloy steel, etc.—<i>contd.</i>		
(D) Other— <i>contd.</i>		
(8) Angles, shapes and sections :		M £2.8344 per tonne or 6.4%*
(a) Not drilled, punched or otherwise fabricated	£3.5430 per tonne or 8% *	C) Free
(b) Other	£5.9050 per tonne or 8% *	M £4.7240 per tonne or 6.4%* C) Free
(9) Sheet piling	£3.5430 per tonne or 8% *	M £2.8344 per tonne or 6.4%* C) Free
(10) Hoop and strip :		M £2.9916 per tonne or 6.4%*
(a) 3 millimetres or more in thickness	£3.7395 per tonne or 8% *	C) Free
(b) Less than 3 millimetres in thickness :		M £2.8344 per tonne or 6.4%*
(i) Not plated, coated or clad, nor cold-rolled	£3.5430 per tonne or 8% *	C) Free
(ii) Other	£5.5115 per tonne or 8% *	M £4.4092 per tonne or 6.4%* C) Free
(11) Sheets and plates :		M £2.9916 per tonne or 6.4%*
(a) 3 millimetres or more in thickness	£3.7395 per tonne or 8% *	C) Free
(b) Less than 3 millimetres in thickness :		M £3.9368 per tonne or 6.4%*
(i) Not plated, coated or clad	£4.9210 per tonne or 8% *	C) Free
(ii) Other	£5.7080 per tonne or 8% *	M £4.5664 per tonne or 6.4%* C) Free
(12) Wire	25%	M 20% C) Free
73.16 Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails:		
(A) Rails, check-rails, switch blades, crossings (or frogs) and crossing pieces :		
(1) Used	Free	Free
(2) Unused	£3.3460 per tonne or 8% *	M £2.6768 per tonne or 6.4%* C) Free
(B) Sleepers, fishplates and sole plates (base plates)	£4.3300 per tonne or 8% *	M £3.4640 per tonne or 6.4%* C) Free
(C) Other	12% %	M 9.6% C) Free

* whichever is the greater.

Tariff Heading	Rate of Duty	
	Full	Preferential
73.17 Tubes and pipes, of cast iron	17%	M 13.6% C) Free E)
73.18 Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits	17%	M 13.6% C) Free E)
73.19 High-pressure hydro-electric conduits of steel, whether or not reinforced	17%	M 13.6% C) Free E)
73.20 Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel	17%	M 13.6% C) Free E)
73.21 Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:		
(A) Tubes	17%	M 13.6% C) Free E)
(B) Other	8%	M 6.4% C) Free E)
73.22 Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	10%	M 8% C) Free E)
73.23 Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods	10%	M 8% C) Free E)
73.24 Containers, of iron or steel, for compressed or liquefied gas	Free	Free
73.25 Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	17%	M 13.6% C) Free E)
73.26 Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	25%	M 20% C) Free E)
73.27 Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire	17%	M 13.6% C) Free E)
73.28 Expanded metal, of iron or steel	8%	M 6.4% C) Free E)
73.29 Chain and parts thereof, of iron or steel:		
(A) Motor vehicle transmission chain, and parts thereof	12%	M 9.6% C) 8% Free E)
(B) Chain and parts thereof, manufactured of wire (other than welded or forged chain)	17%	M 13.6% C) Free E)
(C) Other	10%	M 8% C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
73.30 Anchors and grapnels and parts thereof, of iron or steel	10 ⁰ / ₁₀	M 8% (C) Free (E)
73.31 Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper	10 ⁰ / ₁₀	M 8% (C) Free (E)
73.32 Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel	12 ⁰ / ₁₀	M 9.6% (C) Free (E)
73.33 Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel	10 ⁰ / ₁₀	M 8% (C) Free (E)
73.34 Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	17 ⁰ / ₁₀	M 13.6% (C) Free (E)
73.35 Springs and leaves for springs, of iron or steel:		
(A) Upholstery and mattress wire springs	17 ⁰ / ₁₀	M 13.6% (C) Free (E) 8%
(B) Other	10 ⁰ / ₁₀	(M) Free (C) Free (E)
73.36 Stoves (including stoves with subsidiary boilers for central heating or for hot water supply), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel	10 ⁰ / ₁₀	M 8% (C) Free (E)
73.37 Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	10 ⁰ / ₁₀	M 8% (C) Free (E)
73.38 Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel:		
(A) Of wire, but not including boot and shoe trees	17 ⁰ / ₁₀	M 13.6% (C) Free (E)
(B) Other:		
(1) Builders' sanitary ware for indoor use	10 ⁰ / ₁₀	M 8% (C) Free (E)
(2) Other	15 ⁰ / ₁₀	M 12% (C) Free (E)
73.39 Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	17 ⁰ / ₁₀	M 13.6% (C) Free (E)

Tariff Heading	Rate of Duty	
	Full	Preferential
73.40 Other articles of iron or steel:		
(A) Empty ribbon spools adapted for use in typewriters (including electric typewriters), accounting, adding, listing, book-keeping and billing machines, cash registers, weighing machines or time recorders, and parts of such spools	5%	M 4% EC) Free E)
(B) Other :		
(1) Of wire	25%	M 20% EC) Free E)
(2) Other	10%	M 8% EC) Free E)

Chapter 74

COPPER AND ARTICLES THEREOF

NOTES

1. For the purposes of heading No. 74.02, the expression "master alloys" means alloys (except copper phosphide (phosphor copper) containing more than 8 per cent. by weight of phosphorus) containing with other alloy elements more than 10 per cent. by weight of copper, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

(Copper phosphide (phosphor copper) containing more than 8 per cent. by weight of phosphorus falls within heading No. 28.55 and not within this Chapter).

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

(a) Wire (headings Nos. 74.03, 74.10 and 74.11):

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

(b) Wrought bars, rods, angles, shapes and sections (heading No. 74.03):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds six millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-sealing), provided that they have not thereby assumed the character of articles or products falling within other headings.

Wire-bars and billets with their ends

tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, wire-rod or tubes, are however to be taken to be unwrought copper of heading No. 74.01.

- (c) Wrought plates, sheets and strip (heading No. 74.04):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, and of which the thickness exceeds 0.15 millimetre but does not exceed one tenth of the width.

Heading No. 74.04 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

- (d) Foil (heading No. 74.05):

Products of a thickness (excluding any backing) not exceeding 0.15 millimetre.

Heading No. 74.05 is to be taken to apply, *inter alia*, to such products whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material.

3. Heading No. 74.07 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 74.08 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Tariff Heading	Rate of Duty	
	Full	Preferential
74.01 Copper matte; cement copper; unwrought copper (refined or not); copper waste and scrap	Free	Free
74.02 Master alloys	Free	Free
74.03 Wrought bars, rods, angles, shapes and sections, of copper; copper wire	8%	M 6.4% C) Free E)
74.04 Wrought plates, sheets and strip, of copper	8%	M 6.4% C) Free E)
74.05 Copper foil	8%	M 6.4% C) Free E)
74.06 Copper powders and flakes	10%	M 8% C) Free E)
74.07 Tubes and pipes and blanks therefor, of copper; hollow bars of copper	10%	M 8% C) Free E)
74.08 Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	10%	M 8% C) Free E)
74.09 Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	10%	M 8% C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
74.10 Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	10%	M 8% C) Free E)
74.11 Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire	10%	M 8% C) Free E)
74.12 Expanded metal, of copper	10%	M 8% C) Free E)
74.13 Chain and parts thereof, of copper	10%	M 8% C) Free E)
74.14 Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper	10%	M 8% C) Free E)
74.15 Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper:		
(A) Screws for wood (other than screw hooks and screw rings)	6%	M 4.8% C) Free E)
(B) Other	10%	M 8% C) Free E)
74.16 Springs, of copper	10%	M 8% C) Free E)
74.17 Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	10%	M 8% C) Free E)
74.18 Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper	10%	M 8% C) Free E)
74.19 Other articles of copper	10%	M 8% C) Free E)

Chapter 75

NICKEL AND ARTICLES THEREOF

NOTES

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

(a) Wire (heading No. 75.02):

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

(b) Wrought bars, rods, angles, shapes and sections (heading No. 75.02):

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

(c) Wrought plates, sheets and strip (heading No. 75.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, and of

which the thickness exceeds 0.15 millimetre but does not exceed one tenth of the width.

Heading No. 75.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

(d) Foil (heading No. 75.03):

Products of a thickness (excluding any backing) not exceeding 0.15 millimetre.

Heading No. 75.03 is to be taken to apply, *inter alia*, to such products whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material.

2. Heading No. 75.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading	Rate of Duty	
	Full	Preferential
75.01 Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap	Free	Free
75.02 Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire:		
(A) Bars and rods, of nickel-copper alloy containing more than 60 per cent. by weight of nickel	Free	Free
(B) Other	8 ^o / _o	M C) E) 6.4% Free
75.03 Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes:		
(A) Plates, sheets, strip and foil of nickel-copper alloy containing more than 60 per cent. by weight of nickel	Free	Free
(B) Powders	Free	M C) E) 6.4% Free
(C) Other	8 ^o / _o	
75.04 Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel:		
(A) Hollow bars and blanks for tubes and pipes, of nickel-copper alloy containing more than 60 per cent. by weight of nickel	Free	Free
(B) Other	10 ^o / _o	M C) E) 8% Free
75.05 Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis:		
(A) Unwrought	Free	Free
(B) Wrought	8 ^o / _o	M C) E) 6.4% Free
75.06 Other articles of nickel	10 ^o / _o	M C) E) 8% Free

Chapter 76

ALUMINIUM AND ARTICLES THEREOF

NOTES

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

(a) Wire (headings Nos. 76.02, 76.12 and 76.13) :

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

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

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

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, and of which the thickness exceeds 0.20 millimetre but does not exceed one tenth of the width.

Heading No. 76.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

(d) Foil (heading No. 76.04) :

Products of a thickness (excluding any backing) not exceeding 0.20 millimetre.

Heading No. 76.04 is to be taken to apply, *inter alia*, to such products whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material.

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

Tariff Heading	Rate of Duty	
	Full	Preferential
76.01 Unwrought aluminium; aluminium waste and scrap	Free	Free
76.02 Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire	8%	M 6.4% C) E) Free
76.03 Wrought plates, sheets and strip (including discs and circles), of aluminium	8%	M 6.4% C) E) Free
76.04 Aluminium foil	10%	M 8% C) E) Free
76.05 Aluminium powders and flakes	10%	M 8% C) E) Free
76.06 Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium	8%	M 6.4% C) E) Free
76.07 Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	8%	M 6.4% C) E) Free
76.08 Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium	10%	M 8% C) E) Free
76.09 Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	10%	M 8% C) E) Free

Tariff Heading	Rate of Duty	
	Full	Preferential
76.10 Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods	10%	M 8% (C) Free
76.11 Containers, of aluminium, for compressed or liquefied gas	10%	M 8% (C) Free
76.12 Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	10%	M 8% (C) Free
76.13 Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	10%	M 8% (C) Free
76.14 Expanded metal, of aluminium	10%	M 8% (C) Free
76.15 Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium	10%	M 8% (C) Free
76.16 Other articles of aluminium	10%	M 8% (C) Free

Chapter 77

MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

Tariff Heading	Rate of Duty	
	Full	Preferential
77.01 Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap	Free	Free
77.02 Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium:		
(A) Raspings and shavings of uniform size of alloys of magnesium; powder and flakes of alloys of magnesium	10%	M 8% (C) Free
(B) Other	Free	Free
77.03 Other articles of magnesium	10%	M 8% (C) Free
77.04 Beryllium, unwrought or wrought, and articles of beryllium	Free	Free

LEAD AND ARTICLES THEREOF

NOTES

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

(a) **Wire** (heading No. 78.02) :

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

(b) **Wrought bars, rods, angles, shapes and sections** (heading No. 78.02) :

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

(c) **Wrought plates, sheets and strip** (heading No. 78.03) :

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, of which the thickness does not exceed one tenth of

the width, and which are of a weight exceeding 1,700 grammes per square metre.

Heading No. 78.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

(d) **Foil** (heading No. 78.04) :

Products of a weight per square metre (excluding any backing) not exceeding 1,700 grammes.

Heading No. 78.04 is to be taken to apply, *inter alia*, to such products whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material.

2. Heading No. 78.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading	Rate of Duty	
	Full	Preferential
78.01 Unwrought lead (including argentiferous lead); lead waste and scrap	Free	Free
78.02 Wrought bars, rods, angles, shapes and sections, of lead; lead wire	8%	M CO E) 6.4% Free
78.03 Wrought plates, sheets and strip, of lead	8%	M CO E) 6.4% Free
78.04 Lead foil; lead powders and flakes	10%	M CO E) 8% Free
78.05 Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead	10%	M CO E) 8% Free
78.06 Other articles of lead	10%	M CO E) 8% Free

Chapter 79

ZINC AND ARTICLES THEREOF

NOTES

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

(a) **Wire** (heading No. 79.02) :

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

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

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

(c) **Wrought plates, sheets and strip** (heading No. 79.03) :

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, and of

which the thickness exceeds 0.15 millimetre but does not exceed one tenth of the width.

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

(d) **Foil** (heading No. 79.03) :

Products of a thickness (excluding any backing) not exceeding 0.15 millimetre.

Heading No. 79.03 is to be taken to apply, *inter alia*, to such products whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material.

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

Tariff Heading	Rate of Duty	
	Full	Preferential
79.01 Unwrought zinc; zinc waste and scrap	Free	Free
79.02 Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire	8 %	M 6.4% C) Free E)
79.03 Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes:		
(A) Foil and flakes	10 %	M 8% C) Free E)
(B) Other	8 %	M 6.4% C) Free E)
79.04 Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc	10 %	M 8% C) Free E)
79.05 Gutters, roof capping, skylight frames, and other fabricated building components, of zinc	10 %	M 8% C) Free E)
79.06 Other articles of zinc	10 %	M 8% C) Free E)

Chapter 80
TIN AND ARTICLES THEREOF

NOTES

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

(a) Wire (heading No. 80.02) :

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

(b) Wrought bars, rods, angles, shapes and sections (heading No. 80.02) :

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

(c) Wrought plates, sheets and strip (heading No. 80.08) :

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, of which the thickness does not exceed one tenth of

the width, and which are of a weight exceeding one kilogram per square metre.

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

(d) Foil (heading No. 80.04) :

Products of a weight per square metre (excluding any backing) not exceeding one kilogram.

Heading No. 80.04 is to be taken to apply, *inter alia*, to such products, whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material.

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

Tariff Heading	Rate of Duty	
	Full	Preferential
80.01 Unwrought tin; tin waste and scrap	Free	Free
80.02 Wrought bars, rods, angles, shapes and sections, of tin; tin wire	8%	M C) E) 6.4% Free
80.03 Wrought plates, sheets and strip, of tin	8%	M C) E) 6.4% Free
80.04 Tin foil; tin powders and flakes	10%	M C) E) 8% Free
80.05 Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	10%	M C) E) 8% Free
80.06 Other articles of tin	10%	M C) E) 8% Free

Chapter 81

OTHER BASE METALS EMPLOYED IN METALLURGY AND ARTICLES THEREOF

NOTE

Heading No. 81.04 is to be taken to apply only to the following base metals: antimony, bismuth, cadmium, chromium, cobalt, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, thallium, thorium, titanium, uranium

depleted in uranium-235, vanadium, zirconium. The heading also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy, and cermets.

Tariff Heading	Rate of Duty	
	Full	Preferential
81.01 Tungsten (wolfram), unwrought or wrought, and articles thereof	Free	Free
81.02 Molybdenum, unwrought or wrought, and articles thereof	Free	Free
81.03 Tantalum, unwrought or wrought, and articles thereof	Free	Free
81.04 Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof	Free	Free

Chapter 82

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

NOTES

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure and chiropody sets, and goods classified in headings Nos. 82.07 and 82.15, the present Chapter covers only articles with a blade, working edge, working surface or other working part of :
 - (a) Base metal ;
 - (b) Metal carbides ;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal ; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.
3. Sets (other than manicure or chiropody sets (heading No. 82.18)) comprising an assortment of tools, cutlery, spoons, forks or other articles of a kind falling within the different headings of this Chapter, fitted in cabinets, boxes, cases or the like, are to be classified as that one of the constituent articles which is chargeable with the highest rate of duty. For this purpose a specific rate of duty shall be converted into its *ad valorem* equivalent rate and where an *ad valorem* equivalent rate is the highest rate of duty, the set shall be charged as a whole at that rate.
4. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading	Rate of Duty	
	Full	Preferential
82.01 Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:		
(A) Scythes and sickles	Free	Free M C) 6%
(B) Other	7.5%	Free E)
82.02 Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)	10%	8% M C) Free E)
82.03 Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps	10%	8% M C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
82.04 Hand tools (including glaziers' diamonds but not including needles, bodkins, crochet hooks, embroidery stiletos and the like) not falling within any other heading of this Chapter ; blow lamps, anvils ; vices and clamps, other than accessories for, and parts of, machine tools ; portable forges ; grinding wheels with frameworks (hand or pedal operated) :		
(A) Knife sharpeners	10%	M 8% C) Free E) 6%
(B) Tyre levers and other appliances for fitting tyres	7.5%	M 6% C) Free E) 6%
(C) Other tools and appliances :		
(1) Of wire, but not including engineers', carpenters' and joiners' tools	17%	M 13.6% C) Free E) 6%
(2) Other	7.5%	M 6% C) Free E) 6%
(D) Parts of the tools and appliances of subheadings (A), (B) and (C) above :		
(1) Parts of wire of the tools and appliances of sub-heading (C)(1) above	17%	M 13.6% C) Free E) 6%
(2) Other	10%	M 8% C) Free E) 6%
82.05 Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits:		
(A) Diamond dies for wire drawing	10%	M 8% C) Free E) 6%
(B) Other tools	7.5%	M 6% C) Free E) 6%
(C) Parts of the tools of subheadings (A) and (B) above	10%	M 8% C) Free E) 6%
82.06 Knives and cutting blades, for machines or for mechanical appliances	7.5%	M 6% C) Free E) 6%
82.07 Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	10%	M 8% C) Free E) 6%
82.08 Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding ten kilograms and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	10%	M 8% C) Free E) 6%
82.09 Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06:		
(A) Knives	£0.1000 per dozen or 18% *	M £0.0800 per dozen or 14.4%* C) Free E) 6%
(B) Parts of knives	18%	M 14.4% C) Free E) 6%
82.10 Knife blades	£0.0500 per dozen or 18% *	M £0.0400 per dozen or 14.4%* C) Free E) 6%

* whichever is the greater.

Tariff Heading	Rate of Duty	
	Full	Preferential
82.11 Razors and razor blades (including razor blade blanks, whether or not in strips):		
(A) Safety razor blades (including blanks)	15%	M 12% C) Free E)
(B) Other	6%	M 4.8% C) Free E)
82.12 Scissors (including tailors' shears), and blades therefor	20%	M 16% C) Free E)
82.13 Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files):		
(A) Manicure and chiropody sets and appliances	20%	M 16% C) Free E)
(B) Other	10%	M 8% C) Free E)
82.14 Spoons, forks, fish-eaters, butter-knives, ladies, and similar kitchen or tableware	18%	M 14.4% C) Free E)
82.15 Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14	18%	M 14.4% C) Free E)

Chapter 83

MISCELLANEOUS ARTICLES OF BASE METAL

NOTE

In this Chapter a reference to parts of articles is in no case to be taken as applying to cables, chains, nails, bolts, nuts, screws, springs or other articles of

iron or steel of a kind described in heading No. 73.25, 73.29, 73.31, 73.32 or 73.35, nor to similar articles of other base metals (Chapters 74 to 81 inclusive).

Tariff Heading	Rate of Duty	
	Full	Preferential
83.01 Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles of base metal	9%	M 7.2% C) Free E)
83.02 Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like	9%	M 7.2% C) Free E)
83.03 Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal	7.5%	M 6% C) Free E)
83.04 Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03	7.5%	M 6% C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
83.05 Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	10%	M 8% C) Free E)
83.06 Statuettes and other ornaments of a kind used indoors, of base metal	10%	M 8% C) Free E)
83.07 Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22)	8%	M 6.4% C) Free E)
83.08 Flexible tubing and piping, of base metal	10%	M 8% C) Free E)
83.09 Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal:		
(A) Bifurcated rivets of iron or steel	12.5%	M 10% C) Free E)
(B) Other	8%	M 6.4% C) Free E) M 6%
83.10 Beads and spangles, of base metal	7.5%	C) Free E) M 12%
83.11 Bells and gongs, non-electric, of base metal, and parts thereof of base metal	15%	C) Free E)
83.12 Photograph, picture and similar frames, of base metal; mirrors of base metal	10%	M 8% C) Free E)
83.13 Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal	8%	M 6.4% C) Free E)
83.14 Sign-plates, name-plates, numbers, letters and other signs, of base metal	10%	M 8% C) Free E)
83.15 Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	8%	M 6.4% C) Free E)

Section XVI

MACHINERY AND MECHANICAL APPLIANCES ; ELECTRICAL EQUIPMENT; PARTS THEREOF

NOTES

1. This Section does not cover :

- (a) Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No. 40.10) ; or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example, washers) (heading No. 40.14) ;
- (b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for industrial purposes ;
- (c) Bobbins, spools, cops, cones, cores, reels and similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV) ;
- (d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.21 ;
- (e) Transmission, conveyor or elevator belts of textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17) ;
- (f) Precious or semi-precious stones (natural, synthetic or reconstituted) of heading No. 71.02 or 71.03, or articles wholly of such stones of heading No. 71.15 ;
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (h) Endless belts of metal wire or strip (Section XV) ;
- (i) Articles falling within Chapter 83 ;
- (k) Vehicles, aircraft, ships or boats, and parts thereof, of Section XVII ;
- (l) Articles falling within Chapter 90 ;
- (m) Clocks, watches and other articles falling within Chapter 91 ;
- (n) Brushes of a kind used as parts of machines, falling within heading No. 96.02 ; interchangeable tools falling within heading No. 82.05 ; similar interchangeable tools, which

are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59, or heading No. 68.04 or 69.09) ; or

(o) Articles falling within Chapter 97.

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles described in headings Nos. 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules :

- (a) Goods of a kind described in any of the headings of Chapters 84 and 85 (other than headings Nos. 84.65 and 85.28) are in all cases to be classified in their respective headings.
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including a machine falling within heading No. 84.59 or 85.22) are to be classified with the machines of that kind. However, goods which are equally suitable for use principally with the goods of headings Nos. 85.13 and 85.15 are to be classified in heading No. 85.13.
- (c) All other parts are to be classified in heading No. 84.65 or 85.28.

3. Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances.

5. For the purposes of these Notes, the expression "machine" means any machine, apparatus or appliance of a kind falling within Section XVI.

Chapter 84

BOILERS, MACHINERY AND MECHANICAL APPLIANCES ; PARTS THEREOF

NOTES

1. This Chapter does not cover :

- (a) Millstones, grindstones and other articles falling within Chapter 68 ;
- (b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69) ;
- (c) Laboratory glassware of heading No. 70.17 : machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21) ;
- (d) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapters 74 to 81) ;
- (e) Tools for working in the hand of heading No. 85.05 or electro-mechanical domestic appliances of heading No. 85.06 ; or
- (f) Articles falling within Chapter 82, not being articles falling within heading No. 84.21, 84.22, 84.49 or 84.50.

2. Subject to the operation of Notes 3 and 4 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.21 and at the same time to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.17 is, however, to be taken not to apply to :

- (a) Germination plant, incubators and brooders (heading No. 84.28) ;
- (b) Grain dampening machines (heading No. 84.29) ;
- (c) Diffusing apparatus for sugar juice extraction (heading No. 84.30) ;
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.40) ; or
- (e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.19 is to be taken not to apply to :

- (a) Sewing machines for closing bags or similar containers (heading No. 84.41) ; or
- (b) Office machinery of heading No. 84.54.

3. (A) For the purposes of heading No. 84.53, the expression "automatic data processing machines" means :

- (a) Digital machines having storages capable of storing not only the processing program or programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language. These machines must have a main storage which is directly accessible for the execution of a program and which has a capacity at

least sufficient to store those parts of the processing and translating programs and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial program, to modify, by logical decision, its execution during the processing run ;

- (b) Analogue machines capable of simulating mathematical models and comprising at least : analogue elements, control elements and programming elements ;

- (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions :

- (a) it is connectable to the central processing unit either directly or through one or more other units ;
- (b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

Such units imported separately are also to be classified in heading No. 84.53.

- 4. Heading No. 84.62 is to be taken to apply, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 per cent. or by more than 0.05 millimetre, whichever is less. Other steel balls are to be classified under heading No. 73.40.

- 5. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.59. Heading No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

- 6. Heading No. 84.16 is to be taken to apply, *inter alia*, to machines for rolling into sheet form material fed to the rollers in a plastic condition.

Tariff Heading	Rate of Duty	
	Full	Preferential
84.01 Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam) ; super-heated water boilers	7.5%	M 6% EC Free
84.02 Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like) ; condensers for vapour engines and power units	9%	M 7.2% EC Free
84.03 Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	10%	M 8% EC Free
84.04 Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	9%	M 7.2% EC Free
84.05 Steam and other vapour power units, not incorporating boilers	9%	M 7.2% EC Free
84.06 Internal combustion piston engines:		M 11.2%
(A) Motor vehicle engines, other than track-laying tractor engines, and parts suitable for use therein (but not including piston rings of a diameter of 127 millimetres or over when compressed)	14%	C 9% E Free
(B) Other engines and parts	7.5%	M 6% EC Free
84.07 Hydraulic engines and motors (including water wheels and water turbines)	7.5%	M 6% EC Free
84.08 Other engines and motors:		M 9.6%
(A) Motor vehicle engines	12%	EC 8% Free 8%
(B) Musical instrument (including gramophone) motors	10%	Free 16%
(C) Camera and cinematograph motors	20%	Free 6%
(D) Other	7.5%	Free 6%
84.09 Mechanically propelled road rollers	7.5%	Free 6%
84.10 Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds	7.5%	Free
84.11 Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:		M 9.6%
(A) Parts and accessories of motor vehicles other than vacuum pumps and air or gas compressors	12%	EC 8% Free 6%
(B) Other	7.5%	EC Free M 6%
84.12 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	7.5%	EC Free
84.13 Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	9%	M 7.2% EC Free
84.14 Industrial and laboratory furnaces and ovens, non-electric	7.5%	M 6% EC Free
84.15 Refrigerators and refrigerating equipment (electrical and other)	7.5%	M 6% EC Free

Tariff Heading	Rate of Duty	
	Full	Preferential
84.16 Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	7.5%	M 6% EO Free
84.17 Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes : instantaneous or storage water heaters, non-electrical	7.5%	M 6% EO Free
84.18 Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:		
(A) Centrifuges :		M 6%
(1) Dryers of the types used in dry cleaning and laundering	7.5%	EO Free
(2) Cream separators	Free	Free
(3) Other	9%	EO 7.2% EO Free
(B) Filtering and purifying machinery and apparatus :		M 9.6%
(1) Parts of motor vehicles	12%	C 8% E Free
(2) Other	9%	EO 7.2% EO Free
84.19 Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:		
(A) Machines for simultaneously folding and stapling paper covers to tomato trays	Free	Free
(B) Other	7.5%	EO 6% EO Free
84.20 Weighing machinery (excluding balances of a sensitivity of 5 centigrammes or better), including weight-operated counting and checking machines; weighing machine weights of all kinds :		
(A) Weights of a kind used with the balances of heading No. 90.15	17%	EO 13.6% EO Free
(B) Other	9%	EO 7.2% EO Free
84.21 Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not), spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:		
(A) Agricultural and horticultural spraying and dusting appliances and parts thereof	Free	Free
(B) Sand blast nozzles lined with material wholly or mainly of silicon carbide or tungsten carbide	Free	Free
(C) Other	7.5%	M 6% EO Free
84.22 Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23:		
(A) Rolling mill (metal working) machinery, the following: Working and transporter roller racks and tables; ingot, slab, bar and plate tilters and manipulators	12.5%	M 10% EO Free
(B) Other	7.5%	M 6% EO Free

Tariff Heading	Rate of Duty	
	Full	Preferential
84.23 Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments)	7.5%	M 6% C) Free E)
84.24 Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers	6%	M 4.8% C) Free E)
84.25 Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29):		
(A) Root topping machines, root lifters and root harvesters	6%	M 4.8% C) Free E)
(B) Other:		
(1) Agricultural and commercial horticultural machines, other than hay or grass mowers	12%	M 9.6% C) Free E)
(2) Other	7.5%	M 6% C) Free E)
84.26 Dairy machinery (including milking machines):		
(A) Cheese presses	Free	Free M 6% C) Free E)
(B) Other	7.5%	M 7.2% C) Free E)
84.27 Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	9%	M 6% C) Free E)
84.28 Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	7.5%	M 7.2% C) Free E)
84.29 Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables	9%	M 6% C) Free E)
84.30 Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing	7.5%	M 6% C) Free E)
84.31 Machinery for making or finishing cellulosic pulp, paper or paperboard	7.5%	M 6% C) Free E)
84.32 Book-binding machinery, including book-sewing machines	7.5%	M 6% C) Free E)
84.33 Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	7.5%	M 6% C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
84.34 Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):		
(A) Impressed flongs and matrices for the production of complete printed pages, each page, without margins, being not less than 500 millimetres long and not less than 880 millimetres wide	Free	Free
(B) Blocks, plates or other materials which have been hand-worked or otherwise prepared by the artist for producing engravings, prints or lithographs, and which are certified to the satisfaction of the Insular Customs Authorities to be works of art	Free	Free
(C) Other	7.5%	M EC 6% Free
84.35 Other printing machinery; machines for uses ancillary to printing	7.5%	M EC 6% Free
84.36 Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines	7.5%	M EC 6% Free
84.37 Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines	7.5%	M EC 6% Free
84.38 Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms)/ parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):		
(A) Inset mails of a kind used in the manufacture of wire healds for textile looms	Free	Free
(B) Bearded needles, and narrowing points, running-on points and welt-hooks, adapted for use in conjunction therewith	20%	M EC 16% Free
(C) Hosiery latch needles	17%	M EC 13.6% Free
(D) Other	7.5%	M EC 6% Free
84.39 Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	9%	M EC 7.2% Free

Tariff Heading	Rate of Duty	
	Full	Preferential
84.40 Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor	7.5%	M 6% C) Free E)
84.41 Sewing machines; furniture specially designed for sewing machines; sewing machine needles	12.5%	M 10% C) Free E)
84.42 Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	7.5%	M 6% C) Free E)
84.43 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	7.5%	M 6% C) Free E)
84.44 Rolling mills and rolls therefor	10%	M 8% C) Free E)
84.45 Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50:		
(A) Flying shears of a kind used in rolling mills	12.5%	M 10% C) Free E)
(B) Other	9%	M 7.2% C) Free E)
84.46 Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49	9%	M 7.2% C) Free E)
84.47 Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49	12%	M 9.6% C) Free E)
84.48 Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand:		
(A) Parts of flying shears of a kind used in rolling mills	12.5%	M 10% C) Free E)
(B) Other	9%	M 7.2% C) Free E)
84.49 Tools for working in the hand, pneumatic or with self-contained non-electric motor	7.5%	M 6% C) Free E)
84.50 Gas-operated welding, brazing, cutting and surface tempering appliances	7.5%	M 6% C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
84.51 Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines	7.5%	M 6% C) Free E)
84.52 Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:		
(A) Cash registers	5%	M 4% C) Free E)
(B) Other	7.5%	M 6% C) Free E)
84.53 Automatic data processing machines and units thereof; articles of the following descriptions, unless specified or included in the first part of this heading or elsewhere, namely, magnetic and optical readers, machines for transcribing data on to data media in coded form and machines for processing such data:		
(A) Automatic data processing machines and units thereof:		M 11.2% C) Free E)
(1) Automatic data processing machines (including systems)	14%	
(2) Units of automatic data processing machines:		M 6% C) Free E)
(a) Card punches and card readers	7.5%	M 8% C) Free E)
(b) Power supply units	10%	M 11.2% C) Free E)
(c) Other units	14%	M Free C) 6% E)
(B) Other	7.5%	M Free C) 6% E)
84.54 Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines):		
(A) Cash registers	5%	M 4% C) Free E)
(B) Other	7.5%	M 6% C) Free E)
84.55 Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54:		
(A) Parts of the following machines (not being electronic machines or machines operated in conjunction with punched cards):	£0.0850 per lb. or 7.5% *	M £0.0680 per lb. or 6% C) Free E)
Typewriters (including electric typewriters)		
Machines of the types used for the automatic production of typewritten correspondence		
Accounting machines		
Calculating machines		
Adding machines		
Listing machines		
Book-keeping machines		
Billing machines		
Posting machines		
Cheque-writing machines		
(B) Parts of cash registers	5%	M 4% C) Free E)
(C) Parts of automatic data processing machines and units thereof:		
(1) Of goods of subheading 84.53(A) (2)(a)	7.5%	M 6% C) Free E)
(2) Of goods of subheading 84.53(A) (2)(b)	10%	M 8% C) Free E)
(3) Other	14%	M 11.2% C) Free E)
(D) Other	7.5%	M 6% C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
84.56 Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	7.5%	M 6% C) Free E)
84.57 Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	7.5%	M 6% C) Free E)
84.58 Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	7.5%	M 6% C) Free E)
84.59 Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter :		
(A) Strip coilers of a kind used in rolling mills	12.5%	M 10% C) Free E)
(B) Other	7.5%	M 6% C) Free E)
84.60 Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	7.5%	M 6% C) Free E)
84.61 Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves	8%	M 6.4% C) Free E)
84.62 Ball, roller or needle roller bearings	Free	Free
84.63 Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings	7.5%	M 6% C) Free E)
84.64 Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings	7.5%	M 6% C) Free E)
84.65 Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter	7.5%	M 6% C) Free E)

Chapter 85

ELECTRICAL MACHINERY AND EQUIPMENT ; PARTS THEREOF

NOTES

This Chapter does not cover :

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

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

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

The term " printed circuits " does not cover circuits combined with elements other than those obtained during the printing process.

Printed circuits may, however, be fitted with non-printed connecting elements.

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

5. For the purposes of heading No. 85.21 :

(A) " Diodes, transistors and similar semi-conductor devices " are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field ;

(B) " Electronic micro-circuits " are to be taken to be :

(a) Microassemblies of the " fagot " module, moulded module, micromodule and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and interconnected ;

(b) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated ;

(c) Hybrid integrated circuits in which passive and active elements, some obtained by thin- or thick-film technology (resistors, capacitors, interconnections, etc.), others by semi-conductor technology (diodes, transistors, monolithic integrated circuits, etc.), are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include miniaturised discrete components.

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

Tariff Heading	Rate of Duty	
	Full	Preferential
85.01 Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:		
(A) Motor and generator casings and unwound rotors and stators	5%	M 4% C Free E

Tariff Heading	Rate of Duty	
	Full	Preferential
85.01 Electrical goods: generators, motors, converters, etc.—contd.		
(B) Transformers :		
(1) Rated at not less than 1 KVA on continuous load	7.5%	M 6% C) Free E)
(2) Other	Free	Free
(C) Metal tank mercury arc rectifiers	7.5%	M 6% C) Free E)
(D) Inductors, calibrated	Free	Free
(E) Parts of the goods of subheading (B) (2) above	Free	Free 8%
(F) Other	10%	M 8% C) Free E)
85.02 Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads:		
(A) Chucks and vices	7.5%	M 6% C) Free E)
(B) Other	10%	M 8% C) Free E)
85.03 Primary cells and primary batteries	12.5%	M 10% C) Free E)
85.04 Electric accumulators	7.5%	M 6% C) Free E)
85.05 Tools for working in the hand, with self-contained electric motor	7.5%	M 6% C) Free E)
85.06 Electro-mechanical domestic appliances, with self-contained electric motor	7.5%	M 6% C) Free E)
85.07 Shavers and hair clippers, with self-contained electric motor:		
(A) Shavers and hair clippers	7.5%	M 6% C) Free E)
(B) Parts of shavers and hair clippers	10%	M 8% C) Free E)
85.08 Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines :		
(A) Parts of motor vehicles other than ignition magnetos	12%	M 9.6% C 8% E Free M 8% C) 8% E)
(B) Other	10%	Free
85.09 Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles:		
(A) Equipment for cycles (other than motor cycles)	14%	M 11.2% C) Free E)
(B) Other	12%	M 9.6% C 8% E Free M 8% C) 8% E)
85.10 Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09	10%	Free

Tariff Heading	Rate of Duty	
	Full	Preferential
85.11 Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting:		
(A) Welding machines or apparatus (other than tube-making machines or apparatus)	7.5%	M 6% EC) Free
(B) Heating and cooking apparatus	7.5%	M 6% EC) Free
(C) Other machines and apparatus	10%	M 8% EC) Free
(D) Parts of the goods of subheadings (A), (B) and (C) above	10%	M 8% EC) Free
85.12 Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:		
(A) Heating and cooking apparatus	7.5%	M 6% EC) Free
(B) Other apparatus and appliances	10%	M 8% EC) Free
(C) Parts of the goods of subheadings (A) and (B) above	10%	M 8% EC) Free
85.13 Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):		
(A) Modulator-demodulators for use in line network data transmission systems, and parts thereof	Free	Free
(B) Other	7.5%	M 6% EC) Free
85.14 Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	10%	M 8% EC) Free
85.15 Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:		
(A) Transmitting sets, receiving sets and combined transmitting and receiving sets, designed or adapted for fitting to motor vehicles	15%	M 12% C 10% E Free
(B) Parts of the sets of subheading (A) above	15%	M 12% EC) Free
(C) Radiogramophones; combined recorders and reproducers for magnetic sound recording on tape or wire, incorporated with radio receivers of the domestic type or with radiogramophones	15%	M 12% EC) Free
(D) Other	15%	M 12% EC) Free
85.16 Electric traffic control equipment for railways, road or inland waterways and equipment used for similar purposes in port installations or upon airfields	10%	M 8% EC) Free
85.17 Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16	10%	M 8% EC) Free

Tariff Heading	Rate of Duty	
	Full	Preferential
85.18 Electrical capacitors, fixed or variable:		
(A) Laboratory and standard	12.5%	M 10% C Free E
(B) Other	Free	Free
85.19 Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:		
(A) Parts of motor vehicles	12%	M 9.6% C 8% E Free
(B) Resistors:		
(1) Standard and laboratory	17%	M 13.6% C Free E
(2) Other	Free	Free
(C) Printed circuits	Free	Free
(D) Fuse links, relays and solenoids	Free	Free
(E) Other	8%	M 6.4% C Free E
85.20 Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs:		
(A) Discharge lamps	12.5%	M 10% C Free E
(B) Arc-lamps for cinematograph projectors	12.5%	M 10% C Free E
(C) Other	8%	M 6.4% C Free E
85.21 Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; electronic microcircuits:		
(A) Mercury arc rectifiers, being rectifiers with mercury pool cathodes	8%	M 6.4% C Free E
(B) Thermionic, cold cathode and photo-cathode valves and tubes other than those described in subheading (A) above	12.5%	M 10% C Free E
(C) Mounted piezo-electric crystals of quartz	5%	M 4% C Free E
(D) Microcircuit audio amplifiers	10%	M 8% C Free E
(E) Semi-conductors	Free	Free
(F) Other	20%	M 16% C Free E
85.22 Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter:		
(A) Standard signal generators, radio type; oscillators, laboratory and standard	17%	M 13.6% C Free E
(B) Other	12.5%	M 10% C Free E

Tariff Heading	Rate of Duty	
	Full	Preferential
85.23 Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:		
(A) Cable core, whether bound with brass tape or not, produced by stripping used submarine cables	Free	Free
(B) Other	8%	M 6.4% C) E) Free
85.24 Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes:		
(A) Arc-lamp carbons and parts thereof:		
(1) Arc-lamp carbons which are externally covered with copper and do not exceed 14 millimetres in diameter and parts thereof	£0.4078 per kg.	M £0.3262 per kg. C) E) Free
(2) Other	£0.1322 per kg.	M £0.1057 per kg. C) E) Free
(B) Carbon electrodes, other than arc-lamp carbons	Free	Free
(C) Carbon brushes fitted with metal terminals or metal connectors	6%	M 4.8% C) E) Free
(D) Other	8%	M 6.4% C) E) Free
85.25 Insulators of any material	10%	M 8% C) E) Free
85.26 Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25:		
(A) Parts of motor vehicles	12%	M 9.6% C 8% E Free
(B) Other:		
(1) Core assemblies and formers	Free	Free
(2) Other	10%	M 8% C) E) Free
85.27 Electrical conduit tubing and joints therefor, of base metal lined with insulating material	8%	M 6.4% C) E) Free
85.28 Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter:		
(A) Metallic dust cores and ferrites	Free	Free
(B) Other	10%	M 8% C) E) Free

Section XVII

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

NOTES

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

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

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

Chapter 86

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
86.01 Steam rail locomotives and tenders	8 ⁰ / ₁₀	M 6.4% C) E) Free
86.02 Electric rail locomotives, battery operated or powered from an external source of electricity	8 ⁰ / ₁₀	M 6.4% C) E) Free
86.03 Other rail locomotives	8 ⁰ / ₁₀	M 6.4% C) E) Free
86.04 Mechanically propelled railway and tramway coaches, vans and trucks; mechanically propelled track inspection trolleys	8 ⁰ / ₁₀	M 6.4% C) E) Free
86.05 Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches	8 ⁰ / ₁₀	M 6.4% C) E) Free
86.06 Railway and tramway rolling-stock, the following: work-shops, cranes and other service vehicles	8 ⁰ / ₁₀	M 6.4% C) E) Free
86.07 Railway and tramway goods vans, goods wagons and trucks:		
(A) For use on railways not exceeding 900 millimetres in gauge	17 ⁰ / ₁₀	M 13.6% C) E) Free
(B) Other	10 ⁰ / ₁₀	M 8% C) E) Free
86.08 Containers specially designed and equipped for carriage by one or more modes of transport	10 ⁰ / ₁₀	M 8% C) E) Free
86.09 Parts of railway and tramway locomotives and rolling-stock:		
(A) Of vans, wagons and trucks for use on railways not exceeding 900 millimetres in gauge	17 ⁰ / ₁₀	M 13.6% C) E) Free
(B) Other	10 ⁰ / ₁₀	M 8% C) E) Free
86.10 Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment	10 ⁰ / ₁₀	M 8% C) E) Free

Chapter 87

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
87.01 Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys:		
(A) Track-laying tractors : one or two-wheeled tractors	7.5%	M 6% C) Free E)
(B) Other tractors :		
(1) Agricultural tractors	7.5%	M 6% C) Free E)
(2) Other	22%	M 17.6% C) 15% E) Free
87.02 Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09):		
(A) Air-cushion vehicles	7%	M 5.6% C) Free E)
(B) Other :		
(1) Dumpers designed solely for use in excavating and levelling operations	7.5%	M 6% C) Free E)
(2) Agricultural vehicles of a kind mainly used for hauling or pushing another vehicle, appliance or load	7.5%	M 6% E Free
(3) Other :		
(a) Motor vehicles for the transport of persons including vehicles designed for the transport of both passengers and goods :		
(i) With a seating capacity of 15 or more and either a spark ignition engine of a cylinder capacity of 2,800 cubic centimetres or more or a compression ignition engine of a cylinder capacity of 2,500 cubic centimetres or more	22%	M 17.6% C 15% E Free
(ii) Other	11%	M 8.8% C 7.5% E Free
(b) Motor vehicles for the transport of goods or materials :		
(i) With either a spark ignition engine of a cylinder capacity of 2,800 cubic centimetres or more or a compression ignition engine of a cylinder capacity of 2,500 cubic centimetres or more	22%	M 17.6% C 15% E Free
(ii) Other	11%	M 8.8% C 7.5% E Free
87.03 Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02:		
(A) Air-cushion vehicles	7%	M 5.6% C) Free E)
(B) Other	11%	M 8.8% C 7.5% E Free

Tariff Heading	Rate of Duty	
	Full	Preferential
87.04 Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:		
(A) For track-laying tractors or the dumpers of subheading No. 87.02 (B) (1)	7.5%	M 6% C) Free E)
(B) Other :		
(1) For motor vehicles for the transport of persons including vehicles designed for the transport of both passengers and goods :		
(a) With a seating capacity of 15 or more and either a spark ignition engine of a cylinder capacity of 2,800 cubic centimetres or more or a compression ignition engine of a cylinder capacity of 2,500 cubic centimetres or more	22%	M 17.6% C 15% E Free
(b) Other	11%	M 8.8% C 7.5% E Free
(2) For other motor vehicles :		
(a) With either a spark ignition engine of a cylinder capacity of 2,800 cubic centimetres or more or a compression ignition engine of a cylinder capacity of 2,500 cubic centimetres or more	22%	M 17.6% C 15% E Free
(b) Other	11%	M 8.8% C 7.5% E Free
87.05 Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	11%	M 8.8% C 7.5% E Free
87.06 Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:		
(A) Of track-laying tractors, of one or two-wheeled tractors, or of the dumpers of subheading No. 87.02 (B) (1)	7.5%	M 6% C) Free E)
(B) Other	11%	M 8.8% C 7.5% E Free
87.07 Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers) ; tractors of the type used on railway station platforms ; parts of the foregoing vehicles :		
(A) Scissor lift vehicles of the type used in airports ; freight container straddle carriers designed to handle containers not less than 10 feet 9 inches in length, and parts thereof	7.5%	M 6% C) Free E)
(B) Side loaders for top lifting freight containers : straddle carriers other than those of subheading (A) above	22%	M 17.6% C 15% E Free
(C) Parts of the goods of subheading (B) above	11%	M 8.8% C 7.5%
(D) Other	9%	E Free M 7.2% C) Free E)
87.08 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	10%	M 8% C) Free E)
87.09 Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars ; side-cars of all kinds	18%	M 14.4% E Free

Tariff Heading	Rate of Duty	
	Full	Preferential
87.10 Cycles, not motorised	20%	M 16% C) Free E) 7.2% C) Free E)
87.11 Invalid carriages, fitted with means of mechanical propulsion (motorised or not)	9%	
87.12 Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11:		
(A) Of motor-cycles, side-cars, auto-cycles, cycles fitted with an auxiliary motor, or motorised invalid carriages	18%	M 14.4% C 12% E Free M 16% C) Free E)
(B) Of cycles (not motorised), or invalid carriages (not motorised)	20%	M 8% C) Free E)
87.13 Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof	10%	M 5.6% C) Free E)
87.14 Other vehicles (including trailers), not mechanically propelled, and parts thereof:		
(A) Air-cushion vehicles	7%	M 17.6% C 15% E Free M 8.8% C) Free E)
(B) Other:		
(1) Trailer units of flexible or articulated motor vehicles and parts thereof	22%	
(2) Other	11%	

Chapter 88

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

Tariff Heading	Rate of Duty	
	Full	Preferential
88.01 Balloons and airships	9%	M 7.2% C) Free E)
88.02 Flying machines, gliders and kites; roto-chutes:		
(A) Helicopters of an empty weight of 2,000 kilogrammes or less	14%	M 11.2% C) Free E)
(B) Other	7%	M 5.6% C) Free E) 5.6% M 5.6% C) Free E)
88.03 Parts of goods falling in heading No. 88.01 or 88.02	7%	
88.04 Parachutes and parts thereof and accessories thereto:		
(A) Of silk or man-made fibres	17%	M 13.6% C) Free E)
(B) Other	8%	M 6.4% C) Free E) 6.4% M 6.4% C) Free E)
88.05 Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles	8%	

Chapter 89

SHIPS, BOATS AND FLOATING STRUCTURES

NOTE

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

SPECIAL NOTE APPLYING TO SUBHEADINGS ONLY

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

Tariff Heading	Rate of Duty	
	Full	Preferential
89.01 Ships, boats and other vessels not falling within any of the following headings of this Chapter:		
(A) Air-cushion vehicles	5%	M C E) 4% Free
(B) Other :		
(1) Of a gross tonnage of 80 tons or more	Free	Free
(2) Fishing vessels of a kind commonly known as Danish-type seiners with a fuel carrying capacity of not less than 500 gallons	Free	Free
(3) Other	5%	M C E) 4% Free
89.02 Vessels specially designed for towing (tugs) or pushing other vessels :		
(A) Of a gross tonnage of 80 tons or more	Free	Free
(B) Other	5%	M C E) 4% Free
89.03 Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks:		
(A) Air-cushion vehicles	5%	M C E) 4% Free
(B) Other :		
(1) Of a gross tonnage of 80 tons or more	Free	Free
(2) Other	5%	M C E) 4% Free
89.04 Ships, boats and other vessels for breaking up	Free	Free
89.05 Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)	8%	M C E) 6.4% Free

Section XVIII

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

Chapter 90

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

NOTES

1. This Chapter does not cover :

- (a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40.14, of leather or of composition leather, falling within heading No. 42.04, or of textile material (heading No. 59.17) ;
- (b) Refractory goods of heading No. 69.03 ; laboratory, chemical or industrial wares of heading No. 69.09 ;
- (c) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.12 or Chapter 71 ;
- (d) Goods falling within heading No. 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18 ;
- (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (f) Pumps incorporating measuring devices, of heading No. 84.10 ; weighing machinery, including weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84.20) ; lifting and handling machinery of heading No. 84.22 ; fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes) ; valves and other appliances of heading No. 84.61 ;
- (g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No. 85.09, and radio navigational aid or radar apparatus of heading No. 85.15 ;
- (h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.11) ; magnetic sound-heads (heading No. 92.13) ;
- (i) Articles of Chapter 97 ;
- (k) Capacity measures, which are to be classified according to the material of which they are made ; or
- (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).

2. Subject to Note 1 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments, or apparatus falling within any heading of this Chapter are to be classified as follows :

- (a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (other than headings Nos. 84.65 and 85.28) are to be classified in that heading ;
 - (b) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading ; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.
3. Heading No. 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter ; such telescopic sights and telescopes are to be classified in heading No. 90.13.
4. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.16, are to be classified in heading No. 90.16.
5. Heading No. 90.28 is to be taken to apply, and apply only, to the following goods which are to be taken not to fall within any other heading of this Schedule :
- (a) Instruments or apparatus for measuring or checking electrical quantities ;
 - (b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled ;
 - (c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations ; and
 - (d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.
6. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers when imported separately are not to be treated as parts of or accessories to their articles but are to be classified within heading No. 42.02 or according to their constituent material as appropriate.

Tariff Heading	Rate of Duty	
	Full	Preferential
90.01 Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material	25%	M 20% EC) Free
90.02 Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:		
(A) Lighthouse lenses of glass, being dioptric drum lenses of external diameter not less than 10 inches	Free	Free
(B) Other	25%	M 20% EC) Free
90.03 Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like	10%	M 8% EC) Free
90.04 Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other	10%	M 8% EC) Free
90.05 Refracting telescopes (monocular and binocular), prismatic or not	20%	M 16% EC) Free
90.06 Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	20%	M 16% EC) Free
90.07 Photographic cameras ; photographic flashlight apparatus :		
(A) Photographic cameras	20%	M 16% EC) Free
(B) Photographic flashlight apparatus ; tripods and other stands for articles of this heading ; pistol grips for cameras of this heading	10%	M 8% EC) Free
90.08 Cinematographic cameras, projectors, sound recorders and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles:		
(A) Tripods and other stands for articles of this heading ; pistol grips for cameras of this heading	10%	M 8% EC) Free
(B) Cinematographic projectors	12.5%	M 10% EC) Free
(C) Cinematographic sound reproducers (photo-electric)	12.5%	M 10% EC) Free
(D) Cinematographic projectors combined with sound reproducers (photo-electric or magnetic)	12.5%	M 10% EC) Free
(E) Other	20%	M 16% EC) Free
90.09 Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers:		
(A) Tripods and other stands for image projectors	10%	M 8% EC) Free
(B) Other	20%	M 16% EC) Free

Tariff Heading	Rate of Duty	
	Full	Preferential
90.10 Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter ; photo-copying apparatus (whether incorporating an optical system or of the contact-type) and thermo-copying apparatus ; screens for projectors : (A) Cinematographic editing machines incorporating means of projection (B) Other : (1) Cinematographic enlargers and reducers (optical printers) ; re-recorders ; other optical projection apparatus (2) Film viewing magnifiers (3) Other	20 % 20 % 20 % 7.5 %	M 16% (C) Free (E) M 16% (C) Free (E) M 16% (C) Free (E) 6% (C) Free (E) 13.6% (E) Free
90.11 Microscopes and diffraction apparatus, electron and proton	17 %	
90.12 Compound optical microscopes, whether or not provided with means for photographing or projecting the image: (A) Micro-manipulators (B) Other	17 % 25 %	M 13.6% (C) Free (E) M 20% (C) Free (E) 16% (C) Free
90.13 Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter	20 %	
90.14 Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders: (A) Instruments incorporating optical elements but not including instruments in which the optical element is for viewing a scale or for some other subsidiary function (B) Other : (1) Compasses (2) Other	25 % 17 % 12.5 %	M 20% (C) Free (E) M 13.6% (C) Free (E) 10% (C) Free (E) 13.6% (E) Free
90.15 Balances of a sensitivity of five centigrammes or better, with or without their weights	17 %	
90.16 Drawing, marking-out and mathematical calculating instruments (for example, drafting machines, pantographs, slide rules, disc calculators, centre punches, scribes and carpenters' marking gauges); measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors: (A) Instruments, appliances and machines incorporating optical elements but not including instruments, appliances or machines in which the optical element is for viewing a scale or for some other subsidiary function : (1) Profile projectors (2) Other (B) Other instruments, appliances and machines : (1) Calculating cylinders, dials and rules ; isographs ; half sets ; compasses (including beam compasses) ; dividers (including proportional dividers) ; bows ; spring bows ; ruling pens ; pantographs and eidographs ; slide rules (2) Other	20 % 25 % 17 % 12.5 %	M 16% (C) Free (E) 20% (C) Free (E) M 13.6% (C) Free (E) M 10% (C) Free (E)

Tariff Heading	Rate of Duty	
	Full	Preferential
90.17 Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments):		
(A) Instruments and appliances incorporating optical elements but not including instruments or appliances in which the optical element is for viewing a scale or for some other subsidiary function:		
(1) Mirrors, mouth, not optically worked	8%	M 6.4% EC Free
(2) Other	20%	M 16% EC Free
(B) Other	10%	M 8% EC Free
90.18 Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators)	7.5%	M 6% EC Free
90.19 Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; deaf-aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:		
(A) Artificial human eyes of glass	Free	Free
(B) Other	8%	M 6.4% EC Free
90.20 Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like	12.5%	M 10% EC Free
90.21 Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	8%	M 6.4% EC Free
90.22 Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	10%	M 8% EC Free
90.23 Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:		
(A) Pyrometers, optical	25%	M 20% EC Free
(B) Other	12.5%	M 10% EC Free
90.24 Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14; heat meters of a type used with central heating systems and the like	8%	M 6.4% EC Free

Tariff Heading	Rate of Duty	
	Full	Preferential
90.25 Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes:		
(A) Instruments and apparatus incorporating optical elements but not including instruments or apparatus in which the optical element is for viewing a scale or for some other subsidiary function	20%	M 16% EC) Free
(B) Environmental test chambers	7.5%	M 6% EC) Free
(C) Other instruments and apparatus	17%	M 13.6% EC) Free
90.26 Gas, liquid and electricity supply or production meters; calibrating meters therefor	8%	M 6.4% EC) Free
90.27 Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes:		
(A) Stroboscopes	25%	M 20% EC) Free
(B) Mileometers, revolution indicators and speed indicators, suitable for use on motor vehicles	12%	M 9.6% C 8% E Free
(C) Other	10%	M 8% EC) Free
90.28 Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:		
(A) Instruments and apparatus incorporating optical elements but not including instruments or apparatus in which the optical element is for viewing a scale or for some other subsidiary function	20%	M 16% EC) Free
(B) Other:		
(1) Oscilloscopes and associated instruments	Free	Free
(2) Other	12.5%	M 10% EC) Free
90.29 Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28	The rate of duty applicable to the article of which the goods are parts or accessories	M The "M" rate of duty applicable to the article of which the goods are parts or accessories. EC) Free

Chapter 91

CLOCKS AND WATCHES AND PARTS THEREOF

NOTES

1. For the purposes of headings Nos. 91.02 and 91.07, the expression "watch movements" means movements regulated by a balance-wheel and hairspring or by any other system capable of determining intervals of time, not exceeding twelve millimetres in thickness when measured with the plate, the bridges and any additional outer plates.
2. Headings Nos. 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).
3. Headings Nos. 91.09, 91.10 and 91.11 are to be taken not to include :
 - (a) Weights, clock or watch glasses, watch chains or straps, ball bearings or bearing balls ;
 - (b) Electric motors, electro-magnets and other electrical parts of the kinds used both in clocks or watches and in other articles, whether or not suitable for use only in clocks or watches ;
- (c) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07).
- Clock or watch springs are to be classified as clock or watch parts (heading No. 91.11).
4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.
5. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading	Rate of Duty	
	Full	Preferential
91.01 Pocket-watches, wrist-watches and other watches, including stop-watches	Free	Free
91.02 Clocks with watch movements (excluding clocks of heading No. 91.03)	Free	Free
91.03 Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	Free	Free
91.04 Other clocks	Free	Free
91.05 Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time	Free	Free
91.06 Time switches with clock or watch movement (including secondary movement) or with synchronous motor	Free	Free
91.07 Watch movements (including stop-watch movements), assembled	Free	Free
91.08 Clock movements (including secondary movements), assembled	Free	Free
91.09 Watch cases and parts of watch cases	Free	Free
91.10 Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Free	Free
91.11 Other clock and watch parts	Free	Free

Chapter 92

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

NOTES

1. This Chapter does not cover :

- (a) Film wholly or partly sensitised for photographic or photo-electric recordings or such film exposed, whether or not developed (Chapter 37) ;
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (c) Microphones, amplifiers, loudspeakers, headphones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter ; sound recorders or reproducers combined with a radio or television receiver (heading No. 85.15) ;
- (d) Brushes (for cleaning musical instruments) falling within heading No. 96.02 ;
- (e) Toy instruments (heading No. 97.03) ;
- (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06) ; or

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

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

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are classified elsewhere in this Schedule, in general according to their constituent material, and not under heading No. 92.10 or 92.13.

Tariff Heading	Rate of Duty	
	Full	Preferential
92.01 Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps:		
(A) Harps	Free	Free
(B) Other	17 %	M 13.6% C) Free E)
92.02 Other string musical instruments	12.5 %	M 10% C) Free E)
92.03 Pipe and reed organs, including harmoniums and the like	12.5 %	M 10% C) Free E)
92.04 Accordions, concertinas and similar musical instruments; mouth organs:		
(A) Piano accordions	8 %	M 6.4% C) Free E)
(B) Other	10 %	M 8% C) Free E)
92.05 Other wind musical instruments	12.5 %	M 10% C) Free E)
92.06 Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	17 %	M 13.6% C) Free E)
92.07 Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	12.5 %	M 10% C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
92.08 Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes):		
(A) Musical instruments :		M 12%
(1) Musical boxes	15%	(E) Free
(2) Other	17%	(M) 13.6%
(B) Mechanical singing birds ; decoy calls and effects of all kinds ; mouth-blown sound signalling instruments	10%	(E) Free
92.09 Musical instrument strings:		
(A) For keyboard instruments	17%	M 13.6%
(B) Other	12.5%	(E) Free
92.10 Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds:		
(A) Parts and accessories of musical instruments (including pitch pipes and tuning forks of a kind designed for musical purposes) :		
(1) Parts of organs (other than reeds) but not including parts of mouth organs	5%	M 4%
(2) Reeds, and reed plates incorporating reeds, not comprised in subheading (1) above	10%	(E) Free
(3) Drum head skins	7.5%	M 8%
(4) Mechanical movements for musical boxes	12.5%	(E) Free
(5) Other parts and accessories :		M 6%
(a) Specialised for use with concertinas, accordions, wind or string instruments	12.5%	(E) Free
(b) Other	17%	M 10%
(B) Metronomes ; tuning forks and pitch pipes not comprised in subheading (A) above	10%	(E) Free
92.11 Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic:		
(A) Dictating machines, and reproducing machines adapted for use therewith (but not including machines suitable for the recording or reproduction of music)	10%	M 8%
(B) Television image and sound recorders and reproducers, magnetic	Free	(E) Free
(C) Other :		
(1) Tape duplicating apparatus	Free	M Free
(2) Other	10%	(E) 8%

Tariff Heading	Rate of Duty	
	Full	Preferential
92.12 Gramophone records; other articles having recordings (whether of sound or not) or data embodied therein by means similar to those used for the recording of sound; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for embodying recordings or data by means similar to those used for the recording of sound:		
(A) Matrices, impressed	Free	Free
(B) Gramophone records for the reproduction of speech, specially adapted for the use of the blind	Free	Free
(C) Other :		
(1) Sound recordings for reproducing music :		
(a) Gramophone records	7.5%	M 6% C) Free E)
(b) Other	12.5%	M 10% C) Free E)
(2) Other	Free	Free
92.13 Other parts and accessories of apparatus falling within heading No. 92.11:		
(A) Record shaving machines adapted for use in connection with dictating machines	10%	M 8% C) Free E)
(B) Parts and accessories of the apparatus of subheading No. 92.11 (B) and 92.11 (C) (1)	Free	Free
(C) Other	10%	M 8% C) Free E)

Section XIX

ARMS AND AMMUNITION ; PARTS THEREOF

Chapter 93

ARMS AND AMMUNITION ; PARTS THEREOF

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
93.01 Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	12.5%	M 10% C) Free E)
93.02 Revolvers and pistols, being firearms	10%	M 8% C) Free E)
93.03 Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)	10%	M 8% C) Free E)
93.04 Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like	10%	M 8% C) Free E)
93.05 Arms of other descriptions, including air, spring and similar pistols, rifles and guns:		
(A) Air, spring and similar pistols, rifles and guns	20%	M 16% C) Free E)
(B) Other	10%	M 8% C) Free E)
93.06 Parts of arms, including gun barrel blanks, but not including parts of side-arms :		
(A) Wooden stock blocks, roughly sawn or planed or polished but not further manufactured	Free	Free
(B) Other parts	10%	M 8% C) Free E)
93.07 Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition *	10%	M 8% C) Free E)

Section XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

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

NOTES

1. This Chapter does not cover :

- (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62 ;
- (b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings ;
- (c) Articles of stone, ceramic or any other material referred to in Chapter 68 or 69, used as seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69) ;
- (d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) falling within heading No. 70.09 ;
- (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ; and safes falling within heading No. 83.03 ;
- (f) Furniture specially designed as parts of refrigerators of heading No. 84.15 ; furniture specially designed for sewing machines (heading No. 84.41) ;
- (g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15) ;
- (h) Dentists' spittoons falling within heading No. 90.17 ;
- (i) Goods falling within Chapter 91 (for example, clocks and clock cases) ;

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

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

2. The articles (other than parts) referred to in headings Nos. 94.01, 94.02 and 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

This provision is, however, to be taken not to apply to the following which are still to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other :

(a) Kitchen cabinets and similar cupboards ;

(b) Seats and beds ;

(c) Unit bookcases and similar unit furniture.

3. (a) In this Chapter references to parts of goods do not include references to sheets (whether or not cut to shape but not combined with other parts) of glass (including mirrors) or of marble or other stone.

(b) Goods described in heading No. 94.04, imported separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

Tariff Heading	Rate of Duty	
	Full	Preferential
94.01 Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof	10%	M 8% C Free E
94.02 Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles	10%	M 8% C Free E
94.03 Other furniture and parts thereof	10%	M 8% C Free E
94.04 Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material, or of expanded, foam or sponge rubber or of expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows)	20%	M 16% C Free E

Chapter 95

ARTICLES AND MANUFACTURES OF CARVING OR MOULDING MATERIAL

NOTE

This Chapter does not cover :

- (a) Articles falling within Chapter 86 (for example, parts of umbrellas, walking-sticks) ;
- (b) Fans or hand screens, non-mechanical (heading No. 87.05) ;
- (c) Articles falling within Chapter 71 (for example, imitation jewellery) ;
- (d) Cutlery or other articles falling within Chapter 82, with handles or other parts of carving or moulding materials ; the headings of the present Chapter apply, however, to separately imported handles or other parts of such articles ;
- (e) Articles falling within Chapter 90 (for example, spectacle frames) ;
- (f) Articles falling within Chapter 91 (for example, clock or watch cases) ;

(g) Articles falling within Chapter 92 (for example, musical instruments and parts thereof) ;

(h) Articles falling within Chapter 93 (arms and parts thereof) ;

(i) Articles falling within Chapter 94 (furniture and parts thereof) ;

(k) Brushes, powder-puffs or other articles falling within Chapter 96 ;

(l) Articles falling within Chapter 97 (toys, games and sports requisites) ;

(m) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs) ; or

(n) Collectors' pieces or antiques (Chapter 99).

Tariff Heading	Rate of Duty	
	Full	Preferential
95.01 Worked tortoise-shell and articles of tortoise-shell	15%	M 12% EC) Free
95.02 Worked mother of pearl and articles of mother of pearl:		
(A) Mother of pearl discs, cut from simply prepared shell, not polished or otherwise worked	Free	Free
(B) Other	15%	M 12% EC) Free
95.03 Worked ivory and articles of ivory	15%	M 12% EC) Free
95.04 Worked bone (excluding whalebone) and articles of bone (excluding whalebone):		
(A) Unstrung beads	Free	Free
(B) Other	8%	M 6.4% EC) Free
95.05 Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material:		
(A) Unstrung beads made of shells	Free	Free
(B) Unmounted cameos made of natural coral or of shell and of a size and shape suitable for use in articles of jewellery or imitation jewellery.	Free	Free
(C) Other :		
(1) Coral (natural or agglomerated) and articles thereof	15%	M 12% EC) Free
(2) Other	8%	M 6.4% EC) Free

Tariff Heading	Rate of Duty	
	Full	Preferential
95.06 Worked vegetable carving material (for example, corozo) and articles of vegetable carving material:		
(A) Unstrung beads made of seeds	Free	Free
(B) Other	8%	M 6.4% C) Free E)
95.07 Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances:		
(A) Unmounted cameos made of amber and of a size and shape suitable for use in articles of jewellery or imitation jewellery	Free	Free
(B) Other	15%	M 12% C) Free E)
95.08 Moulded or carved articles of stearin, of natural gums or natural resins (for example, copal or rosin) or of other non-mineral substances, not elsewhere specified or included; moulded or carved articles of wax or of modelling pastes; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin	10%	M 8% C) Free E)

Chapter 96

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

NOTES

1. This Chapter does not cover :

(a) Articles falling within Chapter 71 :

(b) Brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 90.17 :
or

(c) Toys (Chapter 97).

2. In heading No. 96.03, the expression "prepared knots and tufts for broom or brush making" is to be taken to apply only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

Tariff Heading	Rate of Duty	
	Full	Preferential
96.01 Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles	10%	M 8% C) Free E)
96.02 Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops:		
(A) Paint rollers, squeegees and mops	10%	M 8% C) Free E)
(B) Brooms, household and toilet brushes :		
(1) With filling of man-made fibres (including monofil of heading No. 51.01 or 51.02)	20%	M 16% C) Free E)
(2) With filling of iron or steel wire	20%	M 16% C) Free E)
(3) Other	£0.3000 per gross or 20%*	M 13.6% C) Free E)
(C) Other	17%	M 13.6% C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
96.03 Prepared knots and tufts for broom or brush making	10%	M 8% C) Free E)
96.04 Feather dusters	10%	M 8% C) Free E)
96.05 Powder-puffs and pads for applying cosmetics or toilet preparations	10%	M 8% C) Free E)
96.06 Hand sieves and hand riddles	12.5%	M 10% C) Free E)

Chapter 97

TOYS, GAMES AND SPORTS REQUISITES ; PARTS THEREOF

NOTES

1. This Chapter does not cover :
 - (a) Christmas tree candles (heading No. 34.06) ;
 - (b) Fireworks or other pyrotechnic articles falling within heading No. 36.05 ;
 - (c) Yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39, heading No. 42.06 or Section XI ;
 - (d) Rubber tyres (heading No. 40.11) ; sports bags or other containers of heading No. 42.02 or 43.03 ;
 - (e) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61 ;
 - (f) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62 ;
 - (g) Sports footwear (other than skating boots with skates attached), cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65 ;
 - (h) Climbing sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03) ;
 - (i) Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19 ;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
 - (l) Articles falling within heading No. 83.11 ;
 - (m) Sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII ;
 - (n) Children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No. 87.10) ;
 - (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood) ;
 - (p) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04) ;
 - (q) Decoy calls and whistles (heading No. 92.08) ;
 - (r) Arms or other articles of Chapter 93 ; or
 - (s) Racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).
2. The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.
3. In heading No. 97.02 the term "dolls" is to be taken to apply only to such articles as are representations of human beings.
4. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

Tariff Heading	Rate of Duty	
	Full	Preferential
97.01 Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars) ; dolls' prams and dolls' push chairs	12.5%	M 10% C) Free E)
97.02 Dolls	12.5%	M 10% C) Free E)
97.03 Other toys ; working models of a kind used for recreational purposes	12.5%	M 10% C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
97.04 Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):		
(A) Playing cards	Free	Free M E) 8%
(B) Coin or disc operated machines	10%	Free M E) 10%
(C) Other	12.5%	Free E)
97.05 Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities, (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor):		
(A) Christmas tree decorations and similar articles for Christmas festivities, electrical	10%	Free M E) 8%
(B) Other	12.5%	Free M E) 10%
97.06 Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04):		
(A) Wooden golf club head blocks roughly shaped by sawing but not further manufactured	Free	Free
(B) Rackets, exceeding 255 grammes in weight	£0.2500 per racket or 20% *	Free C) E)
(C) Unstrung racket frames	£0.1500 per frame or 20% *	Free C) E)
(D) Other	20%	Free C) E)
97.07 Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds" and similar lures:		
(A) Fishing rods of iron or steel	7.5%	Free C) E)
(B) Other	15%	Free C) E)
97.08 Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	12.5%	Free M C) E) 10%

* whichever is the greater.

Chapter 98

MISCELLANEOUS MANUFACTURED ARTICLES

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
98.01 Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:		
(A) Buttons and button moulds, and parts and blanks thereof	25%	M 20% C) Free E)
(B) Cuff-links and parts and blanks thereof :		
(1) Decorative glass smallwares, unmounted	Free	Free
(2) Decorative plastic smallwares, unmounted	10%	M 8% C) Free E)
(3) Other	12.5%	M 10% C) Free E)
(C) Other	7.5%	M 6% C) Free E)
98.02 Slide fasteners and parts thereof:		
(A) Slide fasteners	£0.0250 per dozen plus, for any length in excess of 2½ inches, £0.0050 per dozen for each inch or part of an inch of such excess	M £0.0200 per dozen plus, for any length in excess of 2½ inches, £0.0040 per dozen for each inch or part of an inch of such excess. C) Free E)
(B) Parts of slide fasteners :		
(1) Metal chain scoops mounted on tape or other material	£0.0025 per foot length of single tape or 10%	M £0.0020 per foot length of single tape or 8%* C) Free E)
(2) Unmounted metal chain scoops and all other metal components	£0.0750 per lb. or 10%	M £0.0600 per lb. or 8%* C) Free E)
(3) Other	5%	M 4% C) Free E)
98.03 Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05	10%	M 8% C) Free E)

Tariff Heading	Rate of Duty	
	Full	Preferential
98.04 Pen nibs and nib points	7.5%	M 6% C) Free E)
98.05 Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks:		M 4%
(A) Pencil leads and tailors' chalks	5%	C) Free E) 8%
(B) Other	10%	M Free C) 8% E) Free
98.06 Slates and boards, with writing or drawing surfaces, whether framed or not	10%	M 8% C) Free E)
98.07 Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks:		M 4.8%
(A) Hand-operated daters and numberers with metal figures over 6 millimetres in height, and self-inking hand-operated daters and numberers with rubber letters or figures	6%	C) Free E)
(B) Devices for making labels by printing or embossing, otherwise than by stamping the whole legend simultaneously	7%	M 5.6% C) Free E)
(C) Other	10%	M 8% C) Free E) 8%
98.08 Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	10%	M 8% C) Free E)
98.09 Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing	10%	M 8% C) Free E)
98.10 Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks	Free*	M Free* C) E)
98.11 Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof:		
(A) Briar root blocks, roughly shaped by sawing but not further manufactured; briar pipe bowls, with stem either undrilled or drilled to a bore of 4 millimetres or less	Free	Free
(B) Other	8%	M 6.4% C) Free E) 8%
98.12 Combs, hair-slides and the like	10%	M 8% C) Free E) 8%
98.13 Corset busks and similar supports for articles of apparel or clothing accessories	10%	M 8% C) Free E)
98.14 Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor:		
(A) Of glass, or containing precious metal (not including base metal rolled, coated or plated with precious metal)	15%	M 12% C) Free E)
(B) Other	10%	M 8% C) Free E) 12%
98.15 Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	15%	M 12% C) Free E)
98.16 Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	8%	M 6.4% C) Free E)

*The zero rate is applicable only to bona-fide mechanical lighters. Articles incorporating or combined with mechanical lighters may be chargeable to duty under other headings of this Order.

Section XXI

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

Chapter 99

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Preferential
99.01 Paintings, drawings and pastels, executed entirely by hand (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles)	Free	Free
99.02 Original engravings, prints and lithographs	Free	Free
99.03 Original sculptures and statuary, in any material	Free	Free
99.04 Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined	Free	Free
99.05 Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	Free	Free
99.06 Antiques of an age exceeding one hundred years	Free	Free

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This index, which does not purport to be exhaustive and has no legal force, is designed to assist importers in determining the correct classification of the main types of goods. The actual determination of classification depends primarily on the wording of the Tariff heading itself, governed, if necessary, by the Section and Chapter Notes or by the Interpretative Rules.

The index consists of an alphabetical list of goods showing against each item the number(s) of either the Chapter(s) or the heading(s) in which the goods of the description concerned are most likely to be classified. For reasons of brevity individual items

are sometimes not listed, but their place in the Tariff can be found under more general descriptions or under items referring to constituent materials. For example, some individual fruits are not listed, but their classification can be found by referring to the general description "Fruit". Similarly, individual metal manufactures which may not be listed will be found by reference to the constituent metal. In practice, an article should first be sought in the index under its most specific description. If it is not listed specifically reference should be made to a more general description or, if necessary, to the index item for the constituent material of which the article is made.

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

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