



IMPORT DUTIES

Chargeable in the

BAILIWICK OF GUERNSEY

by virtue of the Import Duties (Bailiwick of Guernsey)

Laws, 1932 to 1960

No. 58 Order, 1970

Price 10/-

STATUTORY INSTRUMENT 1970 No. 34

THE IMPORT DUTIES (BAILLIWICK OF GUERNSEY) (No. 58) ORDER, 1970.

THE BOARD OF ADMINISTRATION, in pursuance of the powers conferred upon it by section two and section ten of the Import Duties Act (Bailiwick of Guernsey) 1932, as amended, and of all other powers enabling it in that behalf, hereby orders :—

1. The Order set out in the First Schedule to this Order is 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 qualifying for Commonwealth preference (not being goods falling within paragraph (a) above), no duty shall be charged unless a rate is shown in the third column prefixed by the letter “ C ” and, if a rate is so shown, duty shall be charged at that rate ;
 - (c) in the case of goods of Convention area origin within the meaning of the European Free Trade Association (Guernsey) Law, 1960, but subject to section three of that Law, no duty shall be charged unless a rate is shown in the said third column prefixed by the letter “ E ” and, if a rate is so shown, duty shall be charged at that rate ; and
 - (d) 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) Goods falling within both paragraph (b) and paragraph (c) of the Proviso to paragraph (1) above shall, if less duty would be chargeable if they were treated as falling solely within one of those paragraphs than if they were treated as falling solely within the other, be treated for the purposes of this Order as excluded from that other paragraph.
 - (3) 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.
 - (4) In ascertaining the rate of duty chargeable in respect of any goods—
 - (a) until the end of the fourteenth day of February, nineteen hundred and seventy-one, there shall be disregarded so much of any entry in the Second Schedule to this Order as consists in a sum of money shown in square brackets ; and
 - (b) on and after the fifteenth day of February, nineteen hundred and seventy-one, there shall be disregarded so much of any entry so specified as consists in a sum of money other than a whole No. of £, not shown in square brackets.

4. (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.
5. (1) This Order may be cited as the Import Duties (Bailiwick of Guernsey) (No. 58) Order, 1970.
- (2) This Order shall come into operation in the Islands of Guernsey and Alderney on the first day of January, nineteen hundred and seventy-one, and in the Island of Sark so soon thereafter as the provisions of the principal Laws with reference to the putting into operation therein of this Order shall have been complied with.

Dated this seventeenth day of November, nineteen hundred and seventy.

H. C. HENCHMAN,
*President of the Board of Administration
for and on behalf of the Board.*

FIRST SCHEDULE

The Import Duties (Bailiwick of Guernsey) (No. 57) Order, 1969

SECOND SCHEDULE

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RULES FOR THE INTERPRETATION OF THE SCHEDULE OF DUTIES

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

- The titles of Sections, Chapters and Sub-Chapters are provided for ease of reference only; for legal purposes, classification (as between headings) shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to Rules 2 to 5 below.
- Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
- When for any reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - The heading which provides the most specific description shall be preferred to headings providing a more general description (subheadings being disregarded).
 - Mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to (a) shall be classified as if they consisted of the material or component which gives the goods their essential character, in so far as this criterion is applicable.
 - When goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which involves the highest rate of duty.
- Where in a Note to a Section or Chapter it is provided that certain goods are not covered by that Section or Chapter, a reference being made parenthetically to another Section or Chapter or to a particular heading, the Note shall, except in so far as the context requires otherwise, be taken to refer to all the goods falling within that other Section or Chapter or heading notwithstanding that only certain of those goods are referred to by description in the Note.
- Goods not falling within any heading of the Schedule shall be classified under the heading appropriate to the goods to which they are most akin.
- Except as provided in a note to a Section or Chapter expressed to be a special note applying to subheadings only, the classification of goods within a heading is to be determined by applying as between subheadings the like Rules as are to be applied between headings, and, except in so far as the contrary intention appears, terms used in a subheading are to be interpreted in the same way as in the heading.

Section I
LIVE ANIMALS ; ANIMAL PRODUCTS

Chapter I
LIVE ANIMALS

NOTES

1. This Chapter does not cover fish, crustaceans, molluscs or microbial cultures.
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.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
01.01 Live horses, asses, mules and hinnies	Free	Free
01.02 Live animals of the bovine species	Free	Free
01.03 Live swine	Free	Free
01.04 Live sheep and goats	Free	Free
01.05 Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls	Free	Free
01.06 Other live animals	Free	Free

Chapter 2
MEAT AND EDIBLE MEAT OFFALS

NOTE

- This Chapter does not cover :
- (a) Products of the kinds described in headings Nos. 02.01, 02.02, 02.03, 02.04 and 02.06, unfit or unsuitable for human consumption ;
- (b) Guts, bladders or stomachs of animals (heading No. 05.04) and animal blood of heading No. 05.15 ; or
- (c) Animal fat, other than products of heading No. 02.05 (Chapter 15).

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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	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) Dead poultry :		
(1) Guinea fowl	Free 3d. [£0.0125] per lb.	Free C Free E 3d. [£0.0125] per lb.
(2) Other	Free	Free
(B) Edible poultry offals	Free	Free
02.03 Poultry liver, fresh, chilled, frozen, salted or in brine	Free	Free
02.04 Other meat and edible meat offals, fresh, chilled or frozen	Free	Free
02.05 Unrendered pig fat free of lean meat and unrendered poultry fat, fresh, chilled, frozen, salted, in brine, dried or smoked	Free	Free
02.06 Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked:		
(A) Bacon :		
(1) Not canned or bottled	10%	Free
(2) Other	10%	C Free E 10%
(B) Other	Free	Free

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 either by reason of their species or their condition (Chapter 5) ; or

(c) Caviar or caviar substitutes (heading No. 16.04).

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
03.01 Fish, fresh (live or dead), chilled or frozen	Free	Free
03.02 Fish, salted, in brine, dried or smoked	Free	Free
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	Free	Free

Chapter 4
DAIRY PRODUCE ; BIRDS' EGGS ; NATURAL HONEY

NOTES

1. The expression "milk" means whole milk (full cream) or skimmed milk (separated), buttermilk, whey, and kephir, yoghurt and similar fermented milk.

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.

2. Milk and cream put up in hermetically sealed

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
04.01 Milk and cream, fresh, not concentrated or sweetened	Free	Free
04.02 Milk and cream, preserved, concentrated or sweetened:		
(A) Milk (other than buttermilk, whey, and kephir, yoghurt and similar fermented milk) :		
(1) Evaporated or condensed :		
(a) Whole	6s. [£0.3000] per cwt.	C Free E 6s. [£0.3000] per cwt.
(b) Skimmed	10%	C Free E 10%
(2) Dried milk, block milk and other	6s. [£0.3000] per cwt.	C Free E 6s. [£0.3000] per cwt.
(B) Other :		
(1) Canned cream	10%	Free
(2) Other	10%	C Free E 10%
04.03 Butter	Free	Free
04.04 Cheese and curd:		
(A) Cheese :		
(1) Blue veined	10%	Free
(2) Other	15%	C Free E 15%
(B) Curd	10%	C Free E 10%
04.05 Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:		
(A) Eggs in shell	1s. [£0.0500] per 120	C Free E 1s. [£0.0500] per 120
(B) Eggs not in shell and egg yolks	Free	Free
04.06 Natural honey	5s. [£0.2500] per cwt.	C Free E 5s. [£0.2500] per cwt.

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, references to "horsehair" are to be taken to include not only references to the hair of the manes and tails of equine animals but also such hair of bovine animals.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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 in a layer or between two layers of other material	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	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) Other	5%	Free
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%	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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	Free	Free
05.14 Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	Free	Free
05.15 Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption	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 or garlic (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.
3. In this Chapter, " gross " means inclusive of the weight of any earth or other growing medium in which the goods are imported.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
06.01 Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower:		
(A) Dry :		
(1) Lily of the valley crowns and roots	Free	Free
(2) Bulbs, corms, rhizomes and tubers :		
(a) Begonia and gloxinia	6%	C Free E 6%
(b) Other	10%	C Free E 10%
(3) Other, including dahlia and other tuberous roots	1s. 3d. [£0.0625] per lb.	C Free E 1s. 3d. [£0.0625] per lb.
(B) Other :		
(1) Ixia	} £2 2s. [£2.1000] per cwt. (gross)	C Free
Narcissus (polyanthus types)		E £2 2s.
Roman hyacinth		[£2.1000] per cwt.
Snowdrop		(gross)
Star of Bethlehem		C Free
(2) Ranunculus	£3 5s. 3.96d. [£3.2665] per cwt. (gross)	E £3 5s. 3.96d. [£3.2665] per cwt. (gross)
(3) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types but including daffodil), tulip		
from 1st December to last day of February	£15 17s. 3.96d. [£15.8665] per cwt. (gross)	C Free E £15 17s. 3.96d. [£15.8665] per cwt. (gross)
from 1st March to 30th April	£12 12s. [£12.6000] per cwt. (gross)	C Free E £12 12s. [£12.6000] per cwt. (gross)
from 1st May to 30th November	£9 6s. 7.92d. [£9.3330] per cwt. (gross)	C Free E £9 6s. 7.92d. [£9.3330] per cwt. (gross)
(4) Freesia		
from 1st September to 30th April	25%	C Free E 25%
from 1st May to 31st August	10%	C Free E 10%
(5) Other	£9 6s. 7.92d. [£9.3330] per cwt. (gross)	C Free E £9 6s. 7.92d. [£9.3330] per cwt. (gross)

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
06.02 Other live plants, including trees, shrubs, bushes and roots; buds, eyes and stems for grafting and budding; cuttings and slips; mushroom spawn:		
(A) Buds, eyes and stems for grafting and budding; cuttings and slips; mushroom spawn	Free	Free
(B) Rose stocks and rose trees, shrubs, bushes and plants :		
(1) Rose stocks neither budded nor grafted, the following :	Free	Free
Rosa canina rooted single stems, not less than 4 feet in length		
Rosa canina seedlings		
Rosa laxa seedlings		
Rosa rugosa rooted single stems, not less than 4 feet in length		
(2) Other :		
(a) Standard trees, including half standards, quarter standards and weeping standards	£12 per 100	C Free E £12 per 100
(b) Other	£3 per 100	C Free E £3 per 100
(C) Fruit stocks and fruit trees, shrubs, bushes and plants	£2 5s. [£2.2500] per cwt. (gross)	C Free E £2 5s. [£2.2500] per cwt. (gross)
(D) Azalea indica :		
(1) Not in flower	Free	Free
(2) In flower	£9 6s. 7.92d. [£9.3330] per cwt. (gross)	C Free E £9 6s. 7.92d. [£9.3330] per cwt. (gross)
(E) Broussonetia papyrifera (paper mulberry) and grafts on Broussonetia papyrifera stock; sweet bays	Free	Free
(F) Other :		
(1) Not in flower :		
(a) Trees, shrubs and bushes	£2 5s. [£2.2500] per cwt. (gross)	C Free E £2 5s. [£2.2500] per cwt. (gross)
(b) Other	1s. 3d. [£0.0625] per lb. (gross)	C Free E 1s. 3d. [£0.0625] per lb. (gross)
(2) In flower :		
(a) Gypsophila	} £2 2s. [£2.1000] per cwt. (gross)	C Free E £2 2s. [£2.1000] per cwt. (gross)
Heather		
Marguerite		
Marigold		
Stock		
(b) Other	£9 6s. 7.92d. [£9.3330] per cwt. (gross)	C Free E £9 6s. 7.92d. [£9.3330] per cwt. (gross)
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) Mimosa	18s. 7.92d. [£0.9330] per cwt.	C Free E 18s. 7.92d. [£0.9330] per cwt.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
06.03 Cut flowers and flower buds, etc.—contd.		
(B) Gypsophila Heather Ixia Marguerite Marigold Roman hyacinth Snowdrop Star of Bethlehem Stock	£2 2s. [£2.1000] per cwt.	C Free E £2 2s. [£2.1000] per cwt.
(C) Lilac	3.6d. [£0.0150] per lb.	C Free E 3.6d. [£0.0150] per lb.
(D) Narcissus (polyanthus types) Peony Ranunculus	£3 5s. 3.96d. [£3.2665] per cwt.	C Free E £3 5s. 3.96d. [£3.2665] per cwt.
(E) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip from 1st December to last day of February	£15 17s. 3.96d. [£15.8665] per cwt.	C Free E £15 17s. 3.96d. [£15.8665] per cwt.
from 1st March to 30th April	£12 12s. [£12.6000] per cwt.	C Free E £12 12s. [£12.6000] per cwt.
from 1st May to 30th November	£9 6s. 7.92d. [£9.3330] per cwt.	C Free E £9 6s. 7.92d. [£9.3330] per cwt.
(F) Freesia from 1st September to 30th April (a) of a value exceeding 18s. [£0.9000] per lb.	7s. [£0.3500] per lb.	C Free E 7s. [£0.3500] per lb.
(b) Other	25%	C Free E 25%
from 1st May to 31st August	2s. 6d. [£0.1250] per lb.	C Free E 2s. 6d. [£0.1250] per lb.
(G) Anemone Carnation Rose	2s. 6d. [£0.1250] per lb.	C Free E 2s. 6d. [£0.1250] per lb.
(H) Other	2s. [£0.1000] per lb.	C Free E 2s. [£0.1000] per lb.
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) Foliage:		
(1) Cycas Magnolia Holly Mistletoe Golden palm	Free	Free
(2) Asparagus	£9 6s. 7.92d. [£9.3330] per cwt.	C Free E £9 6s. 7.92d. [£9.3330] per cwt.
(3) Other	£2 2s. [£2.1000] per cwt.	C Free E £2 2s. [£2.1000] per cwt.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
06.04 Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, etc.— <i>contd.</i>		
(B) Branches (other than foliage) and other parts	Free	Free
(C) Mosses and lichens	£2 2s. [£2.1000] per cwt.	C Free E £2 2s. [£2.1000] per cwt.
(D) Grasses :		
(1) Agrostis	}	Free
Erianthus		
Eulalia		
Pampas		
Stipa		
Tropini (Lagurus)		
(2) Other	£2 2s. [£2.1000] per cwt.	C Free E £2 2s. [£2.1000] per cwt.

Chapter 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

NOTE

In heading No. 07.01, the word "vegetables" is to be taken to include edible mushrooms, truffles, rhubarb, olives, capers, tomatoes, potatoes, salad beetroot, cucumbers, gherkins, marrows, pumpkins, aubergines, *Capsicum grossum* (sweet capsicum), fennel, parsley, chervil, tarragon, cress, sweet marjoram, horse-radish and garlic. In headings Nos. 07.02, 07.03 and 07.04, the word "vegetables" is to be taken to apply to all products

which in their fresh state are classified in heading No. 07.01. Dried leguminous vegetables, shelled, however, are to be classified in heading No. 07.05, ground *Capsicum grossum* (sweet capsicum) in heading No. 09.04, flours of the dried leguminous vegetables of heading No. 07.05 in heading No. 11.03, and flour, meal and flakes of potato in heading No. 11.05.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
07.01 Vegetables, fresh or chilled:		
(A) Asparagus		
from 16th April to 30th June	£2 16s. [£2.8000] per cwt.	C Free E £2 16s. [£2.8000] per cwt.
from 1st July to 15th April	10%	C Free E 10%
(B) Broccoli and cauliflowers		
from 1st March to 30th June	8s. [£0.4000] per cwt.	C Free E 8s. [£0.4000] per cwt.
from 1st July to last day of February	6s. [£0.3000] per cwt.	C Free E 6s. [£0.3000] per cwt.
(C) Carrots		
from 1st April to 30th April	10%	C Free E 10%
from 1st May to 30th June	£1 per cwt.	C Free E £1 per cwt.
from 1st July to 31st October	10%	C Free E 10%
from 1st November to 31st March	6%	C Free E 6%

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
07.01 Vegetables, fresh, or chilled—contd.		
(D) Cucumbers (other than gherkins) from 1st March to 30th September	£1 per cwt.	C Free E £1 per cwt.
from 1st October to last day of February	10%	C Free E 10%
(E) Green peas, unshelled from 1st June to 31st July	18s. 7.92d. [£0.9330] per cwt.	C Free E 18s. 7.92d. [£0.9330] per cwt.
from 1st August to 31st May	10%	C Free E 10%
(F) Lettuce and endive from 1st March to 30th April	£1 10s. [£1.5000] per cwt.	C Free E £1 10s. [£1.5000] per cwt.
from 1st May to 31st May	£1 per cwt.	C Free E £1 per cwt.
from 1st June to 31st October	16s. [£0.8000] per cwt.	C Free E 16s. [£0.8000] per cwt.
from 1st November to last day of February	10s. [£0.5000] per cwt.	C Free E 10s. [£0.5000] per cwt.
(G) Chicory (salad) from 1st November to 31st March	8s. [£0.4000] per cwt.	C Free E 8s. [£0.4000] per cwt.
from 1st April to 31st October	10%	C Free E 10%
(H) Mushrooms from 1st October to 30th April	20%	C Free E 20%
from 1st May to 30th September	10%	C Free E 10%
(IJ) Potatoes from 16th May to 30th June :		
(a) New potatoes	9s. 3.96d. [£0.4665] per cwt.	C Free E 9s. 3.96d. [£0.4665] per cwt.
(b) Other	1s. [£0.0500] per cwt.	C Free E 1s. [£0.0500] per cwt.
from 1st July to 31st August	2s. [£0.1000] per cwt.	C Free E 2s. [£0.1000] per cwt.
from 1st September to 15th May	1s. [£0.0500] per cwt.	C Free E 1s. [£0.0500] per cwt.
(K) Tomatoes from 1st May to 15th May :		
(a) Of a value exceeding £7 per cwt.	£1 17s. 3.96d. [£1.8665] per cwt.	C Free E £1 17s. 3.96d. [£1.8665] per cwt.
(b) Other	10%	C Free E 10%
from 16th May to 31st May :		
(a) Of a value exceeding £5 12s. [£5.6000] per cwt.	£2 16s. [£2.8000] per cwt.	C Free E £2 16s. [£2.8000] per cwt.
(b) Other	10%	C Free E 10%
from 1st June to 15th June	£2 16s. [£2.8000] per cwt.	C Free E £2 16s. [£2.8000] per cwt.
from 16th June to 31st July	£2 6s. 7.92d. [£2.3330] per cwt.	C Free E £2 6s. 7.92d. [£2.3330] per cwt.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
07.01 Vegetables, fresh or chilled—<i>contd.</i>		
(K) Tomatoes— <i>contd.</i>		
from 1st August to 31st August	£1 17s. 3.96d. [£1.8665] per cwt.	C Free E £1 17s. 3.96d. [£1.8665] per cwt.
from 1st September to 31st October	18s. 7.92d. [£0.9330] per cwt.	C Free E 18s. 7.92d. [£0.9330] per cwt.
from 1st November to 15th November	10%	C Free E 10%
from 16th November to 31st March	8%	C Free E 8%
from 1st April to 30th April	10%	C Free E 10%
(L) Dry-bulb onions and shallots	Free	Free
(M) Horse-radish	Free	Free
(N) Herbs	£2 2s. [£2.1000] per cwt.	C Free E £2 2s. [£2.1000] per cwt.
(O) Green beans	10%	C Free E 10%
(P) Green peas (shelled)	10%	C Free E 10%
(Q) Turnips	10%	C Free E 10%
(R) Other	Free	Free
07.02 Vegetables (whether or not cooked), preserved by freezing	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) Cauliflowers in brine, not being in airtight containers	6s. [£0.3000] per cwt. of the vegetable content	C Free E 6s. [£0.3000] per cwt. of the vegetable content
(B) Other	Free	Free
07.04 Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
(A) Horse-radish	Free	Free
(B) Herbs, not in powder	£2 2s. [£2.1000] per cwt.	C Free E £2 2s. [£2.1000] per cwt.
(C) Garlic, tomatoes and leeks:		
(1) Garlic or leeks in airtight containers	10%	Free
(2) Other	Free	Free
(D) Other:		
(1) Vegetables (other than asparagus) in airtight containers	15%	C Free E 15%
(2) Other	Free	Free
07.05 Dried leguminous vegetables, shelled, whether or not skinned or split:		
(A) Split peas	15%	C Free E 15%
(B) Whole peas (other than peas of the varieties commonly known as maple peas, dun peas and yellow or white peas) of a value not exceeding £3 15s. [£3.7500] per cwt.	7s. 6d. [£0.3750] per cwt.	C Free E 7s. 6d. [£0.3750] per cwt.
(C) Vegetables (other than beans and peas) in airtight containers	6%	C Free E 6%
(D) 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	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.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
08.01 Dates, bananas, coconuts, Brazil nuts, cashew nuts, pine-apples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:		
(A) Bananas, fresh	7s. 6d. [£0.3750] per cwt.	C Free E 7s. 6d. [£0.3750] per cwt.
(B) Other	Free	Free
08.02 Citrus fruit, fresh or dried:		
(A) Fresh:		
(1) Grapefruit	5s. [£0.2500] per cwt.	C Free E 5s. [£0.2500] per cwt.
(2) Oranges, clementines, mandarins and tangerines from 1st April to 30th November	3s. 6d. [£0.1750] per cwt.	C Free E 3s. 6d. [£0.1750] per cwt.
from 1st December to 31st March	Free	Free
(3) Other	Free	Free
(B) Dried	10%	C Free E 10%
08.03 Figs, fresh or dried:		
(A) Fresh	Free	Free
(B) Dried	6s. [£0.3000] per cwt.	C Free E 6s. [£0.3000] per cwt.
08.04 Grapes, fresh or dried:		
(A) Currants	2s. [£0.1000] per cwt.	C Free E 2s. [£0.1000] per cwt.
(B) Raisins, sultanas and other dried grapes	4s. 9.6d [£0.2400] per cwt.	C Free E 4s. 9.6d. [£0.2400] per cwt.
(C) Other:		
(1) Hothouse from 1st February to 30th June	14s. [£0.7000] per cwt.	C Free E 14s. [£0.7000] per cwt.
from 1st July to 31st January	20%	C Free E 20%
(2) Other from 1st February to 30th June	14s. [£0.7000] per cwt.	C Free E 14s. [£0.7000] per cwt.
from 1st July to 31st August	10%	C Free E 10%
from 1st September to 31st January	6%	C Free E 6%
08.05 Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not	Free	Free
08.06 Apples, pears and quinces, fresh:		
(A) Apples from 16th April to 15th August	4s. 6d. [£0.2250] per cwt.	C Free E 4s. 6d. [£0.2250] per cwt.
from 16th August to 15th April	Free	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
08.06 Apples, pears and quinces, fresh—contd.		
(B) Pears		
from 1st February to 31st July	4s. 6d. [£0.2250] per cwt.	C Free E 4s. 6d. [£0.2250] per cwt.
from 1st August to 31st January	3s. [£0.1500] per cwt.	C Free E 3s. [£0.1500] per cwt.
(C) Quinces	Free	Free
08.07 Stone fruit, fresh:		
(A) Cherries		
from 1st June to 15th August	£1 17s. 3.96d. [£1.8665] per cwt.	C Free E £1 17s. 3.96d. [£1.8665] per cwt.
from 16th August to 31st May	10%	C Free E 10%
(B) Peaches and nectarines		
from 1st April to 30th November	Free	Free
from 1st December to 31st March	14s. [£0.7000] per cwt.	C Free E 14s. [£0.7000] per cwt.
(C) Plums (including bullace, damsons, greengages and mirabelles)		
from 16th June to 31st October	16s. 8.4d. [£0.8350] per cwt.	C Free E 16s. 8.4d. [£0.8350] per cwt.
from 1st November to 15th June	6%	C Free E 6%
(D) Other	Free	Free
08.08 Berries, fresh:		
(A) Bilberries	Free	Free
(B) Currants		
from 16th June to 31st August	£1 17s. 3.96d. [£1.8665] per cwt.	C Free E £1 17s. 3.96d. [£1.8665] per cwt.
from 1st September to 15th June	10%	C Free E 10%
(C) Gooseberries		
from 1st May to 31st July	18s. 7.92d. [£0.9330] per cwt.	C Free E 18s. 7.92d. [£0.9330] per cwt.
from 1st August to 30th April	6%	C Free E 6%
(D) Strawberries		
from 1st June to 9th June	£1 17s. 3.96d. [£1.8665] per cwt.	C Free E £1 17s. 3.96d. [£1.8665] per cwt.
from 10th June to 31st July	£2 16s. [£2.8000] per cwt.	C Free E £2 16s. [£2.8000] per cwt.
from 1st August to 31st May	10%	C Free E 10%
(E) Raspberries and loganberries		
from 1st July to 31st August	10%	C Free E 10%
from 1st September to 30th June	6%	C Free E 6%
(F) Other	Free	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
08.09 Other fruit, fresh	Free	Free
08.10 Fruit (whether or not cooked), preserved by freezing, not containing added sugar:		
(A) Apples :		
(1) Pulp	3s. 6d. [£0.1750] per cwt. or 15%, whichever is the less	C Free E 3s. 6d. [£0.1750] per cwt. or 15%, whichever is the less
(2) Other	3s. 6d. [£0.1750] per cwt. or 25%, whichever is the less	C Free E 3s. 6d. [£0.1750] per cwt. or 25%, whichever is the less
(B) Bilberries ; grapefruit ; orange, clementine, mandarin or tangerine pulp not containing the peel	Free	Free
(C) Strawberries	15s. [£0.7500] per cwt.	C Free E 15s. [£0.7500] per cwt.
(D) Other	15%	C Free E 15%
08.11 Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other pre- servative solutions), but unsuitable in that state for immediate consumption:		
(A) Apples :		
(1) Pulp	3s. 6d. [£0.1750] per cwt. or 15%, whichever is the less	C Free E 3s. 6d. [£0.1750] per cwt. or 15%, whichever is the less
(2) Other	3s. 6d. [£0.1750] per cwt. or 25%, whichever is the less	C Free E 3s. 6d. [£0.1750] per cwt. or 25%, which- ever is the less
(B) Bilberries, cherries and nuts	Free	Free
(C) Citrus fruits:		
(1) Grapefruit; orange, clementine, mandarin or tangerine pulp not containing the peel	Free	Free
(2) Lemons, oranges, clementines, mandarins and tangerines, comminuted entire	Free	Free
(3) Other:		
(a) In brine	Free	Free
(b) Otherwise preserved	12.5%	C Free E 12.5%
(D) Strawberries	15s. [£0.7500] per cwt.	C Free E 15s. [£0.7500] per cwt.
(E) Other	15%	C Free E 15%

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
08.12 Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05:		
(A) Apples, pears, peaches, nectarines, prunes and bilberries	Free	Free
(B) Apricots :		
(1) Pulp	11%	C Free E 11%
(2) Other	8s. [£0.4000] per cwt.	C Free E 8s. [£0.4000] per cwt.
(C) Other	10%	C Free E 10%
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 ;
 - (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 mixtures referred to in paragraph (a) or (b) above shall not affect their classification
 2. This Chapter does not cover :
 - (a) *Capsicum grossum* (sweet capsicum), unground (Chapter 7) ; or
 - (b) Pepper of the variety *Cubeba officinalis* *Miquel* or *piper cubeba* (heading No. 12.07).
- provided that the essential character of the mixture remains unchanged. Otherwise the mixtures are not classified in the present Chapter ; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.04.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
09.01 Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion	Free	Free
09.02 Tea	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>	Free	Free
09.05 Vanilla	Free	Free
09.06 Cinnamon and cinnamon-tree flowers	Free	Free
09.07 Cloves (whole fruit, cloves and stems)	Free	Free
09.08 Nutmeg, mace and cardamoms	Free	Free
09.09 Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	Free	Free
09.10 Thyme, saffron and bay leaves; other spices	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.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
10.01 Wheat and meslin (mixed wheat and rye)	Free	Free
10.02 Rye	Free	Free
10.03 Barley	Free	Free
10.04 Oats	3s. [£0.1500] per cwt.	C Free E 3s. [£0.1500] per cwt.
10.05 Maize:		
(A) Flat white	10%	C Free E 10%
(B) Other	Free	Free
10.06 Rice:		
(A) Whole, further processed after husking	3s. [£0.1500] per cwt.	C Free E 3s. [£0.1500] per cwt.
(B) Other	Free	Free
10.07 Buckwheat, millet, canary seed and grain sorghum; other cereals	Free	Free

Chapter 11

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

NOTE

This Chapter does not cover :

- (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01) ;
- (b) Flours modified (for example, by heat-treatment) for infants' food or for dietetic purposes (heading No. 19.02). Flours which have been heat-treated merely to improve their baking qualities

are, however, to be classified in the present Chapter ;

- (c) Corn flakes and other products falling within heading No. 19.05 ;
- (d) Pharmaceutical products (Chapter 30) ; or
- (e) Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
11.01 Cereal flours:		
(A) Oat flour	5s. [£0.2500] per cwt.	C Free E 5s. [£0.2500] per cwt.
(B) Other	Free	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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) Oat groats; oatmeal; oats, ground, rolled or flaked	5s. [£0.2500] per cwt.	C Free E 5s. [£0.2500] per cwt.
(B) Pearled barley (including blocked, pot and pearl barley); flaked barley	20%	C Free E 20%
(C) Other	Free	Free
11.03 Flours of the leguminous vegetables falling within heading No. 07.05	Free	Free
11.04 Flours of the fruits falling within any heading in Chapter 8	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	Free	Free
11.07 Malt, roasted or not	Free	Free
11.08 Starches; inulin:		
(A) Rice, millet and buckwheat starches	7s. 6d. [£0.3750] per cwt.	C Free E 7s. 6d. [£0.3750] per cwt.
(B) Other	Free	Free
11.09 Gluten and gluten flour, roasted or not	Free	Free

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 (heading No. 08.01) or olives (Chapter 7 or Chapter 20).
2. (i) Subject to paragraph (ii) below, heading No. 12.03 is to be taken to apply, *inter alia*, to beet seed, 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.
- (ii) Heading No. 12.03 is to be taken not to apply to goods falling within heading No. 07.05 (dried leguminous vegetables), within any heading in Chapter 9 (which relates, *inter alia*, to spices), within any heading in Chapter 10 (which relates to cereals), within heading No. 12.01 or within heading No. 12.07.
3. Heading No. 12.07 is to be taken to apply, *inter alia*, to the following plants or parts thereof: basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood.
- Heading No. 12.07 is, however, to be taken not to apply to:
- (a) Oil seeds and oleaginous fruit (heading No. 12.01);
- (b) Medicaments falling within Chapter 30;
- (c) Perfumery or toilet preparations falling within Chapter 33; or
- (d) Disinfectants, insecticides, fungicides, weed-killers or similar products falling within heading No. 38.11.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
12.01 Oil seeds and oleaginous fruit, whole or broken:		
(A) Linseed	10%	C Free E 10%
(B) Other	Free	Free
12.02 Flours or meals of oil seeds or oleaginous fruit, non-defatted (excluding mustard flour)	Free	Free
12.03 Seeds, fruit and spores, of a kind used for sowing	Free	Free
12.04 Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane	Free	Free
12.05 Chicory roots, fresh or dried, whole or cut, unroasted	Free	Free
12.06 Hop cones and lupulin	Free	Free
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	Free	Free
12.08 Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading	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	Free	Free

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 ten per cent. by weight of sugar 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 (heading No. 29.13) or glycyrrhizin (heading No. 29.41) ;
- (f) Medicaments falling within heading No. 30.03 ;
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.04) ;
- (h) Essential oils and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05) ; or
- (i) Rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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	Free	Free
13.03 Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products	Free	Free

Chapter 14

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

NOTES

1. This Chapter does not cover 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 only for use in the manufacture of textiles (Section XI).
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 chip-wood (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	Commonwealth (C) E.F.T.A. (E)
14.01 Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark)	Free	Free
14.02 Vegetable materials, whether or not put up in a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass)	Free	Free
14.03 Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks	Free	Free
14.04 Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)	Free	Free
14.05 Vegetable products not elsewhere specified or included	Free	Free

Section III

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

Chapter 15

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
15.01 Lard and other rendered pig fat; rendered poultry fat	Free	Free
15.02 Unrendered fats of bovine cattle, sheep or goats; tallow (including "premier jus") produced from those fats	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	Free	Free
15.04 Fats and oils, of fish and marine mammals, whether or not refined:		
(A) Cod liver oil :		
(1) Imported in casks, drums or other receptacles capable of holding at least 20 gallons and without internal containers	1s. [£0.0500] per gallon	Free
(2) Other	1s. 3.96d. [£0.0665] per gallon	Free
(B) Other	Free	Free
15.05 Wool grease and fatty substances derived therefrom (including lanolin)	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) Castor oil	12.5%	C Free E 12.5%
(B) Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	15%	C Free E 15%
(C) 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:		
(A) Castor oil	12.5%	Free
(B) Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	15%	Free
(C) Other	Free	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
15.09 Degras	Free	Free
15.10 Fatty acids; acid oils from refining; fatty alcohols	Free	Free
15.11 Glycerol and glycerol lyes	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) Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	15%	C Free E 15%
(B) Other	Free	Free
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	Free	Free
15.16 Vegetable waxes, whether or not coloured	Free	Free
15.17 Residues resulting from the treatment of fatty substances or animal or vegetable waxes	Free	Free

Section IV

**PREPARED FOODSTUFFS ; BEVERAGES, SPIRITS AND
VINEGAR ; TOBACCO**

Chapter 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OR MOLLUSCS

NOTE

This Chapter does not cover meat, fish, crustaceans or molluscs falling within any heading in Chapter 2 or 3.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
16.01 Sausages and the like, of meat, meat offal or animal blood	16%	C Free E 16%
16.02 Other prepared or preserved meat or meat offal:		
(A) Pastes ; poultry liver :		
(1) Pastes wholly of pork (including ham and bacon) apart from any curing or seasoning ingredients, in airtight containers	Free	Free
(2) Pastes of meat offal, not canned	16%	Free
(3) Other	16%	C Free E 16%
(B) Other :		
(1) Poultry (not including guinea fowl)	3d. [£0.0125] per lb.	C Free E 3d. [£0.0125] per lb.
(2) Other	Free	Free
16.03 Meat extracts and meat juices	Free	Free
16.04 Prepared or preserved fish, including caviar and caviar substitutes:		
(A) Canned pilchards (other than the canned fish commonly known as "sardines")	10%	Free
(B) Other	Free	Free
16.05 Crustaceans and molluscs, prepared or preserved:		
(A) Crabs and lobsters preserved in airtight containers	10%	Free
(B) Other	Free	Free

Chapter 17

SUGARS AND SUGAR CONFECTIONERY

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
17.01 Beet sugar and cane sugar, solid	Free	Free
17.02 Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:		
(A) Lactose	£1 8s. [£1.4000] per cwt.	C Free E £1 8s. [£1.4000] per cwt.
(B) Other	Free	Free
17.03 Molasses, whether or not decolourised	Free	Free
17.04 Sugar confectionery, not containing cocoa:		
(A) Fondants, pastes, creams and similar intermediate products, in bulk, containing 80 per cent. or more by weight of added sweetening matter :		
(1) Not flavoured or coloured	Free	Free
(2) Other	10%	C Free E 10%
(B) Other	10%	Free
17.05 Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion:		
(A) Lactose	£1 8s. [£1.4000] per cwt.	C Free E £1 8s. [£1.4000] per cwt.
(B) Other	Free	Free

Chapter 18

COCOA AND COCOA PREPARATIONS

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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) Confectionery :		
(1) Consisting wholly of cocoa and one or more of the following: added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	Free	Free
(2) Other	10%	Free
(B) Other	Free	Free

Chapter 19

PREPARATIONS OF CEREALS, FLOUR OR STARCH ; PASTRYCOOKS' PRODUCTS

NOTES

1. This Chapter does not cover :
- (a) Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing 50 per cent. or more by weight of cocoa (heading No. 18.06) ;
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (heading No. 23.07) ; or
- (c) Pharmaceutical products (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.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
19.01 Malt extract	Free	Free
19.02 Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 per cent. by weight of cocoa	Free	Free
19.03 Macaroni, spaghetti and similar products	Free	Free
19.04 Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Free	Free
19.05 Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	Free	Free
19.06 Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Free	Free
19.07 Bread, ships' biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit	Free	Free
19.08 Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	Free	Free

Chapter 20

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

NOTES

1. This Chapter does not cover :
- (a) Vegetables or fruit falling within any heading in Chapter 7 or 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. For the purposes of headings Nos. 20.01 and 20.02, the word " vegetables " is to be taken to apply, and apply only, to products which, when in their fresh state, are classified in heading No. 07.01.
3. Edible plants, parts of plants and roots of plants conserved in syrup (for example, ginger and angelica) are to be classified with the preserved fruit falling under heading No. 20.06 ; roasted ground-nuts are also to be classified in heading No. 20.06.
4. Tomato juice the dry weight content of which is 7 per cent. or more is to be classified under heading No. 20.02.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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	Free	Free
20.02 Vegetables prepared or preserved otherwise than by vinegar or acetic acid:		
(A) Olives	Free	Free
(B) Tomato juice	Free	Free
(C) Other:		
(1) In airtight containers:		
(a) Asparagus; beans (not being beans in pod); peas	10%	C Free E 10%
(b) Tomatoes:		
(i) Pulp, paste, purée or concentrate	Free	Free
(ii) Other	6%	C Free E 6%
(c) Potato crisps	15%	Free
(d) Other	15%	C Free E 15%
(2) Not in airtight containers	Free	Free
20.03 Fruit preserved by freezing, containing added sugar:		
(A) Strawberries in containers, the contents of each weighing not less than 12 lb.	15s. [£0.7500] per cwt.	C Free E 15s. [£0.7500] per cwt.
(B) Other	15%	C Free E 15%
20.04 Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised):		
(A) Apricots; figs; plums (including bullace, damsons, greengages and mirabelles, but not prunes)	7s. [£0.3500] per cwt.	C Free E 7s. [£0.3500] per cwt.
(B) Cherries; fruit peels	20%	C Free E 20%
(C) Other	10%	C Free E 10%
20.05 Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar	Free	Free
20.06 Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:		
(A) Apples:		
(1) Containing added sweetening matter	2s. 3d. [£0.1125] per cwt.	C Free E 2s. 3d. [£0.1125] per cwt.
(2) Other	3s. 6d. [£0.1750] per cwt., or 25%, whichever is the less	C Free E 3s. 6d. [£0.1750] per cwt. or 25%, which- ever is the less
(B) Apricots:		
(1) Containing added sweetening matter	12%	C Free E 12%
(2) Other	Free	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
20.06 Fruit otherwise prepared or preserved, etc.—contd.		
(C) Cherries :		
(1) Containing added sweetening matter :		
(a) Not stoned :		
(i) in a solution of sulphur dioxide	10%	C Free E 10%
(ii) Other	15%	C Free E 15%
(b) Stoned	10%	C Free E 10%
(2) Other :		
(a) Canned	Free	Free
(b) Not canned	15%	C Free E 15%
(D) Ginger :		
(1) Containing added sweetening matter	Free	Free
(2) Other	10%	C Free E 10%
(E) Grapefruit	Free	Free
(F) Lemons:		
(1) Comminuted entire	Free	Free
(2) Other	15%	C Free E 15%
(G) Loganberries :		
(1) Containing added sweetening matter	4s. [£0.2000] per cwt.	C Free E 4s. [£0.2000] per cwt.
(2) Other	15%	C Free E 15%
(H) Nuts	7.5%	Free
(IJ) Oranges, clementines, mandarins and tangerines		
(1) Comminuted entire	Free	Free
(2) Pulp not containing the peel	Free	Free
(3) Other	9%	C Free E 9%
(K) Peaches :		
(1) Containing added sweetening matter	7%	C Free E 7%
(2) Other	Free	Free
(L) Pears :		
(1) Containing added sweetening matter	12%	C Free E 12%
(2) Other	15%	C Free E 15%
(M) Pineapples	5s. [£0.2500] per cwt.	C Free E 5s. [£0.2500] per cwt.
(N) Strawberries :		
(1) Containing added sweetening matter	15%	C Free E 15%
(2) Other	15s. [£0.7500] per cwt.	C Free E 15s. [£0.7500] per cwt.
(O) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60 per cent. by weight of the fruit in the mixture) and not less than 25 pieces of fruit per four ounce portion of the drained fruit	3s. 7.2d. [£0.1800] per cwt.	C Free E 3s. 7.2d. [£0.1800] per cwt.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
20.06 Fruit otherwise prepared or preserved, etc.—contd.		
(P) Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading (N) above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8 per cent., and no one description represents more than 50 per cent. by weight, of all the fruit in the mixture :		
(1) Where not less than 80 per cent. 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
(2) Other	3s. 7.2d. [£0.1800] per cwt.	C Free E 3s. 7.2d. [£0.1800] per cwt.
(Q) Other	15%	C Free E 15%
20.07 Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:		
(A) Citrus fruit juices :		
(1) Grapefruit juice; orange, lemon, clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not	Free	Free
(2) Other	15%	C Free E 15%
(B) Other	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) Products of headings Nos. 09.04 to 09.10 ; or
- (d) Yeast put up as a medicament (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.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
21.01 Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof	Free	Free
21.02 Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates	Free	Free
21.03 Mustard flour and prepared mustard	Free	Free
21.04 Sauces; mixed condiments and mixed seasonings	Free	Free
21.05 Soups and broths, in liquid, solid or powder form	Free	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
21.06 Natural yeasts (active or inactive); prepared baking powders:		
(A) Natural yeasts	4s. [£0.2000] per cwt.	Free
(B) Prepared baking powders	Free	Free
21.07 Food preparations not elsewhere specified or included:		
(A) Table jelly crystals, powders or square	10%	Free
(B) Yoghourt with added flavouring or fruit	10%	C Free E 10%
(C) Other	Free	Free

Chapter 22

BEVERAGES, SPIRITS AND VINEGAR

NOTES

1. This Chapter does not cover :
- (a) Sea water (heading No. 25.01) ;
- (b) Distilled water or conductivity water (heading No. 28.58) ;
- (c) Acetic acid of a concentration exceeding ten per cent. 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.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
22.01 Waters, including spa waters and aerated waters; ice and snow	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	Free	Free
22.03 Beer made from malt	Free See Footnote (i)	Free See Footnote (i)
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 (including grape must with fermentation arrested by the addition of alcohol)	Free See Footnote (ii)	Free See Footnote (ii)
22.06 Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	Free See Footnote (ii)	Free See Footnote (ii)
22.07 Other fermented beverages (for example, cider, perry and mead):		
(A) Beer	Free See Footnote (i)	Free See Footnote (i)
(B) Wine	Free See Footnote (ii)	Free See Footnote (ii)
(C) Cider and perry	Free See Footnote (ii)	Free See Footnote (ii)
(D) Other	Free	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
22.08 Ethyl alcohol (ethanol) or neutral spirits, undenatured, of a strength of one hundred and forty degrees proof or higher; denatured spirits (including ethyl alcohol (ethanol) and neutral spirits) of any strength	Free See Footnote (ii)	Free See Footnote (ii)
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	Free See Footnote (ii)	Free See Footnote (ii)
22.10 Vinegar and substitutes for vinegar:		
(A) Vinegar	23%	C Free E 23%
(B) Other	Free	Free

Footnotes: (i) 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 a duty at the following rates (as at 1st January, 1971) :—

Beer	Per bulk gallon
On importation into the Island	4/-
On manufacture in the Island	4/-

(ii) 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 a duty at the following rates, (as at 1st January, 1971) :—

Wines	Per gallon.
Bordeaux and Burgundy in bottle	13/6 } Includes
Bordeaux and Burgundy in cask	12/- } wines of
Other still wines in bottle	21/- } similar
Other still wines in cask	19/- } types
Sparkling wines	30/-

 Empire wines—50% of above rates.

Spirits	Per gallon
Spirits of all kinds (including Liqueurs, Essences, etc.)	
Not exceeding 90 degrees proof	78/6d.
Exceeding 90 degrees, in the extra proportion	
Methylated Spirits	1d.
Spirituous cordials not exceeding 45 degrees proof	58/6d.
Cider and Perry imported	1/-

Chapter 23

**RESIDUES AND WASTE FROM THE FOOD INDUSTRIES ;
PREPARED ANIMAL FODDER**

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
23.01 Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves	Free	Free
23.02 Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables:		
(A) Bran	10%	C Free E 10%
(B) Other	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	Free	Free
23.04 Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils:		
(A) Soya bean cake and soya bean meal	10%	C Free E 10%
(B) Other	Free	Free
23.05 Wine lees; argol	Free	Free
23.06 Vegetable products of a kind used for animal food, not elsewhere specified or included	Free	Free
23.07 Sweetened forage; other preparations of a kind used in animal feeding	Free	Free

Chapter 24

TOBACCO

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
24.01 Unmanufactured tobacco; tobacco refuse	Free See Footnote	Free See Footnote
24.02 Manufactured tobacco; tobacco extracts and essences	Free See Footnote	Free See Footnote

Footnote: 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 a duty at the following rates (as at 1st January, 1971):—

Tobacco:	Per lb.
Unmanufactured Leaf Tobacco, without stalk	16/-
Unmanufactured Leaf Tobacco, with stalk	15/6d.
Manufactured Tobacco and Snuff (Imported)	16/6d.
Cigars and Cigarettes (Imported)	18/6d.

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) Pharmaceutical products falling within Chapter 30 ;
- (d) Perfumery, cosmetics or toilet preparations (heading No. 33.06) ;
- (e) Road and paving setts, flagstones, curbs, mosaic cubes, and roofing, facing and damp course slates, falling within heading No. 68.01 68.02 or 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	Commonwealth (C) E.F.T.A. (E)
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%	Free
(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	12%	Free
(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	Commonwealth (C) E.F.T.A. (E)
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 Infusorial earths, 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:		
(1) Not sawn	6%	Free
(2) Sawn on three or more sides:		
(a) Pieces of a volume not exceeding 30 cubic inches	Free	Free
(b) Other	26%	Free
(3) Other	10%	Free
(B) Other	6%	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	6%	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	Commonwealth (C) E.F.T.A. (E)
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%	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 ₃ BO 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 :
 - 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) ;
 - Goods falling within Chapter 71 (which relates, *inter alia*, to goldsmiths' and silver-smiths' sweepings, residues and lemls) ; 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	Commonwealth (C) E.F.T.A. (E)
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	Commonwealth (C) E.F.T.A. (E)
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 which is to be classified in heading No. 27.11 ; or
 - Medicaments (heading No. 30.03).
- 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 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	Commonwealth (C) E.F.T.A. (E)
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	9.5%	Free
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	Commonwealth (C) E.F.T.A. (E)
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, 1971) :—

Fuel Oil in lots of not less than 20 tons	Per gallon ¼d.
Other Fuel Oil	1d.
Lubricating Oil	1d.
Paraffin	1d.
Motor Spirit	1/6d.

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 in so far as the context otherwise requires, 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.
2. In addition to dithionites stabilised with organic substances and to sulphoxylates (heading No. 28.36), carbonates and percarbonates of inorganic bases (heading No. 28.42), cyanides and complex cyanides of inorganic bases (heading No. 28.43), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.44), organic products included in headings Nos. 28.49 to 28.52 and metallic and non-metallic 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 lumino-phores (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 chemi-

cally 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.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
<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, anthracene black, acetylene black and lamp black	Free	Free
28.04 Hydrogen, rare gases and other non-metals	Free	Free
28.05 Alkali, alkaline-earth and rare earth metals; yttrium and scandium; mercury	Free	Free
<i>II. Inorganic acids and oxygen compounds of non-metals</i>		
28.06 Hydrochloric acid and chlorosulphonic 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

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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	Commonwealth (C) E.F.T.A. (E)
28.47 Salts of metallic acids (for example, chromates, permanganates, stannates)	Free	Free
28.48 Other salts and peroxy salts of inorganic acids, but not including azides	Free	Free
<i>VI. Miscellaneous</i>		
28.49 Colloidal precious metals; amalgams of precious metals; albuminates, proteinates, 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, metallic 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 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) 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 :
- Goods falling within heading No. 15.04, or glycerol (heading No. 15.11);
 - Ethyl alcohol (ethanol) (heading No. 22.08 or 22.09);
 - Methane (heading No. 27.11);
 - The compounds of carbon mentioned in Note 2 of Chapter 28;
 - Urea containing not more than 45 per cent. by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31);
 - 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 put up in forms or packings of a kind sold by retail (heading No. 32.09);
 - 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);
 - 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
 - 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, imides of polybasic acids, hexamine and hexahydro-1,3,5-trinitro-1,3,5-triazine.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
<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
29.05 Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
<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:		
(A) Formaldehyde	23%	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. Acids, acid anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>		
29.14 Monoacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
29.15 Polyacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
29.16 Alcohol-acids, aldehyde-acids, ketone-acids, phenol-acids and other single or complex oxygen-function acids, and their anhydrides, acid-halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
<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 Amide-function compounds	Free	Free
29.26 Imide-function compounds and imine-function compounds	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	Commonwealth (C) E.F.T.A. (E)
<i>XI. Provitamins, vitamins, etc.—contd.</i>		
29.39 Hormones, natural or reproduced by synthesis, and derivatives thereof 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 (heading No. 33.06); or
 - (c) Medicated soap of all kinds (heading No. 34.01).
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) Dental alloys, dental cements and other dental fillings; and
 - (f) First-aid boxes and kits.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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%	Free
30.05 Other pharmaceutical goods:		
(A) First-aid boxes and kits	16%	Free
(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 containing not more than 45 per cent. by weight of nitrogen.
 - (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 :
- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinite);
 - (ii) Crude potassium salts obtained by the treatment of residues of beet molasses;
 - (iii) Potassium chloride, whether or not pure, except as provided in Note 6 (c) below;
 - (iv) Potassium sulphate containing not more than 52 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. Ammonium phosphates containing not less than 6 milligrams of arsenic per kilogram are to be classified in heading No. 31.05.
5. For the purposes of the quantitative criteria specified in Notes 1 (a), 2 (a), 3 (a) and 4 above, the calculation is to be made on the dry anhydrous product.
6. This Chapter does not cover :
- (a) Animal blood;
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 1 (a), 2 (a), 3 (a) or 4 above); or
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than two and a half grammes each, of heading No. 38.19; optical elements of potassium chloride (heading No. 90.01).

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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%, whichever is the less	Free
(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%	Free
(C) Urea, whether or not mixed with chalk, gypsum or other inorganic non-fertilising substances or in an aqueous or ammonia solution	£3 4s. [£3.2000] per ton or 17.5%, whichever is the less	Free
(D) Other	£3 4s. [£3.2000] per ton or 19%, whichever is the less	Free
31.03 Mineral or chemical fertilisers, phosphatic:		
(A) Superphosphates	Free	Free
(B) Mixed fertilisers	£3 4s. [£3.2000] per ton or 6.5%, whichever is the less	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 kilograms:		
(A) Other fertilisers:		
(1) Ammonium phosphates	£4 per ton or 12.5%, whichever is the less	Free
(2) Fertilisers consisting solely of two or more potassic fertilising salts or of natural potassium nitrate and natural sodium nitrate	Free	Free
(3) Other	£4 per ton or 12.5%, whichever is the less	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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	Free

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 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	Commonwealth (C) E.F.T.A. (E)
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	Commonwealth (C) E.F.T.A. (E)
32.03 Synthetic tanning substances, whether or not mixed with natural tanning materials; artificial bates 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 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%	Free
(B) Varnishes, lacquers, paints and enamels :		
(1) Solutions of alkyd resins (whether modified or not)	7.5%	Free
(2) Other	10.5%	Free
(C) Distempers	12.5%	Free
(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%	Free
32.11 Prepared driers	Free	Free
32.12 Glaziers' putty; grafting putty; painters' fillings; stopping, sealing and similar mastics, including resin mastics and cements	Free	Free
32.13 Writing ink, printing ink and other inks:		
(A) Printing ink	10.5%	Free
(B) Drawing ink	12%	Free
(C) Other	16%	Free

Chapter 33

**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 (heading No. 22.09) ;
- (b) Soap 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 products (whether or not mixed), other than those of heading No. 33.05, suitable for use as perfumery, cosmetics or toilet preparations, put up in packings of a kind sold by retail for such use.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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%	Free
(C) Dental plate fixative preparations	Free	Free
(D) Other	12%	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. Heading No. 34.01 is to be taken to apply only to soap, soluble in water, with or without the addition of other substances (for example, disinfectants, abrasive powders, fillers or medicaments).
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	Commonwealth (C) E.F.T.A. (E)
34.01 Soap, including medicated soap:		
(A) Shaving soap	13%	Free
(B) Toilet soap	17.5%	Free
(C) Other :		
(1) Soap flakes ; soft soap	13%	Free
(2) Hard soap (not including abrasive soap) in blocks, bars, tablets or similar forms	Free	Free
(3) Other	16%	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%	Free
34.07 Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms:		
(A) Modelling pastes put up for children's amusement	17.5%	Free
(B) Other	Free	Free

Chapter 35

ALBUMINOIDAL SUBSTANCES ; GLUES

NOTE

This Chapter does not cover :

(a) Protein substances put up as medicaments (heading No. 30.03); or

(b) Gelatin postcards and other products of the printing industry (Chapter 49).

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
35.01 Casein, caseinates and other casein derivatives; casein glues	Free	Free
35.02 Albumins, albuminates and other albumin derivatives	Free	Free
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%	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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
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 kilogram:		
(A) Pastes and mucilages put up in packages not exceeding a net weight of one kilogram for sale by retail as stationery glues	13%	Free
(B) Other	16%	Free

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.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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 See Footnote	Free See Footnote
36.07 Ferro-cerium and other pyrophoric alloys in all forms	Free	Free
36.08 Other combustible preparations and products	Free	Free

Footnote: 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, 1971) :

- as regards any container holding not more than twenty-five matches One farthing
- as regards any container holding more than twenty-five but not more than fifty matches One halfpenny
- as regards any container holding more than fifty matches One halfpenny for each fifty matches or part of fifty matches.

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	Commonwealth (C) E.F.T.A. (E)
37.01 Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth	16%	Free
37.02 Film in rolls, sensitised, unexposed, perforated or not:		
(A) Of a length of 12 feet or more	Free	Free
(B) Of a length less than 12 feet	16%	Free
37.03 Sensitised paper, paperboard and cloth, unexposed or exposed but not developed	16%	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. 38.03);
 - (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) Medicaments (heading No. 30.03).
- (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) Mixed alkylenes with a very low degree of polymerisation.
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:

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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 terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol)	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
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

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) Man-made fibres (Section XI) or articles thereof ;
 - (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 ;
 - (ij) Articles falling within Section XVI (machines and mechanical or electrical appliances) ;
 - (k) Parts of vehicles or aircraft (Section XVII) ;
 - (l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90 ;
 - (m) Goods falling within Chapter 91 (for example, clocks, watches and parts thereof) ;
 - (n) Musical instruments or parts thereof or other articles falling within Chapter 92 ;
 - (o) Furniture or parts of furniture (Chapter 94) ;
 - (p) Brushes or other articles falling within Chapter 96 ;
 - (q) Toys, games or sports requisites (Chapter 97) ; 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, strip, film and foil, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom, not further worked ;
 - (e) Waste and scrap.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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 4 inches in width coated with adhesive :		
(1) Suitable for use with embossing devices of sub-heading 98.07(B)	10%	Free
(2) Other	14.5%	Free
(B) Other	Free	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
39.03 Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre:		
(A) Transparent wrapping	12.5%	Free
(B) Vulcanised fibre	10%	Free
(C) Other :		
(1) Strip not exceeding 4 inches in width coated with adhesive	14.5%	Free
(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; linoxyn	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%	Free
(C) Articles of apparel and clothing accessories	16%	Free
(D) Lighting appliances and fittings	16%	Free
(E) Bobbins, cones, cops, cores, spools and similar supports, of a kind used on textile machinery	16%	Free
(F) Beads and bead trimmings :		
(1) Beads of a size and shape adapted for use in jewellery or imitation jewellery, not mounted, set or strung	Free	Free
(2) Other :		
(a) Of vulcanised fibre, hardened proteins or chemical derivatives of rubber	12%	Free
(b) Of other materials	15%	Free
(G) Other	10%	Free

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.
 - 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 kilograms per square metre ; or
- 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,

- (ii) Weighing more than one and a half kilograms 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 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) Toys, games or other articles falling within Chapter 97 ; or
- (f) Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.
4. In Note 1 to this Chapter and in headings Nos. 40.02, 40.05 and 40.06, the expression "synthetic rubber" is to be taken to apply to :
- (a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur, selenium or tellurium, 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 non-thermoplastic substances which, at a temperature between fifteen and twenty degrees Centigrade, 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 two hours, to a length not greater than one and a half times the original length.
- Such substances include *cis*-polyisoprene, polybutadiene, polychlorobutadiene (GRM), polybutadiene-styrene (GRS), polychlorobutadiene-acrylonitrile (GRN), polybutadiene-acrylonitrile (GRA) and butyl rubber (GRI) ;
- (b) Thioplasts (GRP) ; and
- (c) Natural rubber modified by grafting or mixing with artificial plastic material, provided that it complies with the requirements concerning vulcanisation, elasticity and reversibility 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	Commonwealth (C) E.F.T.A. (E)
<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	6%	Free
(2) Other	Free	Free
(B) Coated or impregnated thread of silk or man-made fibres	15%	Free
(C) Other	12%	Free
<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	9.5%	Free
40.08 Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:		
(A) Sheet or strip coated with adhesive	12%	Free
(B) Other:		
(1) Plates, sheets and strip, with a textile backing	17.5%	Free
(2) Other	Free	Free
40.09 Piping and tubing, of unhardened vulcanised rubber	6%	Free
40.10 Transmission, conveyor or elevator belts or belting, of vulcanised rubber:		
(A) Containing more than 5 per cent. by weight of man-made fibres	18%	Free
(B) Other	7.5%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
40.11 Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:		
(A) Suitable for motor vehicles	14%	C 9.5% E Free
(B) Other	13.5%	Free
40.12 Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	12%	Free
40.13 Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber	13.5%	Free
40.14 Other articles of unhardened vulcanised rubber:		
(A) Articles of stationery of the following types, viz. bands and erasers	9%	Free
(B) Other	12%	Free
<i>IV. Hardened rubber (ebonite and vulcanite); articles made thereof</i>		
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	6%	Free
(B) Other	Free	Free
40.16 Articles of hardened rubber (ebonite and vulcanite)	12%	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 67.01 ; or
- (c) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43) ; the following are, however, to be classified in heading No. 41.01, namely, raw hides or skins, with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.
2. Throughout this Schedule the expression "composition leather" is to be taken to mean only substances of the kind referred to in heading No. 41.10.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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	16%	Free
(B) Other :		
(1) Dressed	12%	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%	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%	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 :		
(1) Reptile	9%	Free
(2) Other	8%	Free
(B) Other	Free	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
41.06 Chamois-dressed leather	12%	Free
41.07 Parchment-dressed leather	12%	Free
41.08 Patent leather and imitation patent leather; metallised leather:		
(A) Patent leather and imitation patent leather	7.5%	Free
(B) Other	9%	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) Toys, games or sports requisites of Chapter 97 ; 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. An incomplete or unfinished article is to be classified with the corresponding complete or finished article, provided it has the essential character of that complete or finished article.
3. 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	Commonwealth (C) E.F.T.A. (E)
42.01 Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal	12%	Free
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	1s. 6d. [£0.0750] each or 11%, whichever is the greater	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
42.02 Travel goods, etc.— <i>contd.</i>		
(B) Other	12%	Free
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	26%	Free
(B) Other	20%	Free
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%	Free
(B) Other	12%	Free
42.05 Other articles of leather or of composition leather	12%	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%	Free
(B) Other	Free	Free

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.
 - (d) Articles falling within Chapter 64 ;
 - (e) Headgear or parts thereof falling within Chapter 65 ; or
 - (f) Toys, games or sports requisites of Chapter 97.
2. This Chapter does not cover :
 - (a) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01 ;
 - (b) Raw hides or skins, with the hair on, of a kind falling within Chapter 41 (*see* Note 1 (c) to that Chapter) ;
 - (c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03) ;
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).

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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	21 %	Free
(B) Other	7 %	Free
43.03 Articles of furskin	21 %	Free
43.04 Artificial fur and articles made thereof	20 %	Free

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. 13.01) ;
 - (c) Activated charcoal (heading No. 38.03) ;
 - (d) Articles falling within Chapter 46 ;
 - (e) Footwear or parts thereof falling within Chapter 64 ;
 - (f) Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof) ;
 - (g) Goods falling within heading No. 68.09 ;
 - (h) Imitation jewellery falling within heading No. 71.16 ;
 - (i) Goods falling within Section XVII (for example, wheelwrights' wares) ;
 - (k) Goods falling within Chapter 91 (for example, clocks and clock cases) ;
 - (l) Musical instruments or parts thereof (Chapter 92) ;
 - (m) Parts of firearms (heading No. 93.06) ;
 - (n) Furniture or parts thereof falling within Chapter 94 ;
 - (o) Toys, games or sports requisites or other articles falling within Chapter 97 ; or
 - (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.
2. Unless the context otherwise requires, articles of wood, whether or not comprising accessories or parts of glass, marble or other materials, imported unassembled or disassembled are to be classified as such articles, provided that the components are imported at the same time.
3. 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.
4. 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.
5. 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.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
44.09 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; wood chips 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 a 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 metric tons each	Free	Free
(C) Other	9.5%	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	12%	Free
44.12 Wood wool and wood flour:		
(A) Wood wool	Free	Free
(B) Wood flour	9%	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%	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	12%	Free
44.16 Cellular wood panels, whether or not faced with base metal	12%	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%	Free
(B) Other	18%	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
44.19 Wooden beadings and mouldings, including moulded skirting and other moulded boards	9%	Free
44.20 Wooden picture frames, photograph frames, mirror frames and the like :		
(A) Carved	9%	Free
(B) Other	12%	Free
44.21 Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, unassembled or partly assembled:		
(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	8.5%	Free
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 metres and not more than 1.12 metres in length and heads not less than 0.86 metres 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	9.5%	Free
44.23 Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels):		
(A) Hardwood parquet flooring panels, assembled	15%	Free
(B) Other	9%	Free
44.24 Household utensils of wood:		
(A) Bath trays, bread boards, butter patters, clothes horses, clothes pegs, egg cups, plate racks, platters and dishes, pots and jars, rolling pins, spoons, forks and salad servers, and washing boards	15%	Free
(B) Other	16%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (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:		
(1) Tool, broom and brush handles, but not including straight pole handles of softwood not exceeding 1.37 metres in length or 31 millimetres in diameter	10%	Free
(2) Other	11.5%	Free
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	9.5%	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	9%	Free
(B) Caskets, cigarette boxes, trays, fruit bowls, ornaments (including statuettes and figures but not including candlesticks) and other fancy articles of wood:		
(1) Statuettes and figures of a kind used solely for ornamental or religious purposes	15%	Free
(2) Other	16%	Free
(C) Candlesticks	11.5%	Free
(D) Other	12%	Free
44.28 Other articles of wood:		
(A) Pallets of a kind used with fork lift trucks having two-tongued 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	6%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
44.28 Other articles of wood:—contd.		
(D) Stems of turned ash, being straight lengths of not less than 0.45 metres 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) Board consisting of an inner layer of thin strips of wood or of blocks of wood not exceeding 26 millimetres by 32 millimetres in cross-section, covered on both sides with one or more layers of paper or paperboard	15%	Free
(F) Coat hangers and towel rails	15%	Free
(G) Parts of the goods of subheading 44.21 (B) (1)	Free	Free
(H) Parts of plywood barrels (other than the complete sets of subheading 44.21 (B) (2))	8.5%	Free
(IJ) Other	16%	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) Toys, games or sports requisites (Chapter 97).
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	Commonwealth (C) E.F.T.A. (E)
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 $1\frac{1}{2}$ inches in diameter nor $\frac{3}{8}$ inch 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	12%	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 $\frac{3}{8}$ inch in thickness, and of which neither the length nor the width exceeds 13 inches, tongued and grooved and surface smoothed, but not further prepared or manufactured	6%	Free
(C) Rectangular blocks, plates, sheets or strips, made wholly from cork	Free	Free
(D) Other	12%	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.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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%	Free
(B) Other :		
(1) Articles of rush, reed, straw or grass ; articles of loofah	Free	Free
(2) Other	10%	Free

Section X

PAPER-MAKING MATERIAL ; PAPER AND PAPERBOARD AND
ARTICLES THEREOF

Chapter 47

PAPER-MAKING MATERIAL

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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) Paper-backed metal foil (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 lincrusta" 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	Commonwealth (C) E.F.T.A. (E)
<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%	Free
(2) Strawboard, being board containing not less than 90 per cent. by weight of unbleached cereal straw pulp	12.5%	Free
(3) Other	18%	Free
(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%	Free
(2) Machine glazed paper (excluding paper comprised in subheading (1) above and fully bleached white poster paper)	12%	Free
(3) Other :		
(a) Tissue paper	15%	Free
(b) Printing paper	15%	Free
(c) Writing or duplicating paper in sheets	15%	Free
(d) Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	15%	Free
(e) 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
(f) Other	18%	Free
(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%	Free
(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%	Free
(C) Other	18%	Free
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%	Free
(B) Other	18%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
<i>I. Paper and paperboard, in rolls or in sheets—contd.</i>		
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	12.5%	Free
(B) Other	18%	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%	Free
(2) Machine glazed paper (excluding paper comprised in subheading (1) above and fully bleached white poster paper)	12%	Free
(3) Other :		
(a) Tissue paper	15%	Free
(b) Printing paper	15%	Free
(c) Writing paper in sheets	15%	Free
(d) Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	15%	Free
(e) Greaseproof and imitation greaseproof paper	12%	Free
(f) Other	18%	Free
(C) Other :		
(1) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels, not being corrugated with flat surface sheets	10%	Free
(2) Other	18%	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%	Free
(B) Printing paper	15%	Free
(C) Other	18%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
<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%	Free
(2) Machine glazed paper (excluding paper comprised in subheading (1) above and fully bleached white poster paper)	12%	Free
(3) Other :		
(a) Tissue paper	15%	Free
(b) Printing paper	15%	Free
(c) Writing or duplicating paper in sheets	15%	Free
(d) Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	15%	Free
(e) Greaseproof and imitation greaseproof paper	12%	Free
(f) Other	18%	Free
(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%	Free
(2) Strawboard, being board containing not less than 90 per cent. by weight of unbleached cereal straw pulp	12.5%	Free
(3) Other	18%	Free
48.08 Filter blocks, slabs and plates, of paper pulp	18%	Free
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%	Free
<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%	Free
48.11 Wallpaper and linerusta; window transparencies of paper	12%	Free
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	11%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
<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%	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	16%	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%	Free
(2) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre, in strips, rolls or in square-cut or angle-cut sheets	10%	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%	Free
(4) Greaseproof and imitation greaseproof paper in strips, rolls or in square-cut or angle-cut sheets	12%	Free
(5) Other :		
(a) Tissue paper in strips, rolls or rectangular sheets	15%	Free
(b) Writing or printing paper in parallelograms of which all sides exceed 36 centimetres	15%	Free
(c) Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	15%	Free
(d) Other	18%	Free
(C) Weighing more than 220 grammes per square metre	18%	Free
48.16 Boxes, bags and other packing containers, of paper or paperboard	13.5%	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	13.5%	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	Commonwealth (C) E.F.T.A. (E)
<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%	Free
(D) Other	11.5%	Free
48.19 Paper or paperboard labels, whether or not printed or gummed	18%	Free
48.20 Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	12%	Free
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%	Free
(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%	Free

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 ;

- (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	Commonwealth (C) E.F.T.A. (E)
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	12%	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	11%	Free
.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	Free
(2) Other	9%	Free
(B) Other	12%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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%	Free
(4) Printed parts of catalogues, lists, books, publications and documents	12%	Free
(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	13.5%	Free
(D) Prints established to the satisfaction of the States Supervisor to be works of art	Free	Free

Section XI

TEXTILES AND TEXTILE ARTICLES

NOTES

1. This Section does not cover :
 - (a) Animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);
 - (b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17);
 - (c) Vegetable materials falling within Chapter 14;
 - (d) Asbestos (heading No. 25.24) or articles of asbestos (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 or bonded fibre 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;
 - (j) Articles falling within heading No. 42.01 or 42.02 (saddlery, harness, travel goods, haversacks, handbags and the like);
 - (k) Cellulose wadding (Chapter 48);
 - (l) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64;
 - (m) Headgear or parts thereof falling within Chapter 65;
 - (n) Hair nets of any kind (heading No. 65.03 or 67.04, as the case may be);
 - (o) Goods falling within Chapter 67;
 - (p) Abrasive-coated threads, cords or fabric (heading No. 68.06);
 - (q) Glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (r) Articles falling within Chapter 94 (furniture and bedding); or
 - (s) Articles falling within Chapter 97 (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, or man-made fibres described in Note 1 (b) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of a weight exceeding 2 grammes per metre (18,000 denier);
 - (b) Of man-made fibres described in Note 1 (a) to Chapter 51 (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 kilogram, 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 of man-made fibres and man-made fibres in slivers or rovings;
 - (c) Silk worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;
 - (d) Metallised yarn, not being yarn reinforced with metal; and
 - (e) Chenille yarn and gimped yarn.

4. (A) For the purposes of Chapters 50, 51, 53, 54, 55 and 56, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn put up:
- (a) In balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
- (i) 200 grammes in the case of flax and ramie;
 - (ii) 85 grammes in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
 - (iii) 125 grammes in other cases;
- (b) In hanks or skeins of a weight not exceeding:
- (i) 85 grammes in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
 - (ii) 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:
- (i) 85 grammes in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
 - (ii) 125 grammes in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
- (i) Single yarn of sheep's or lambs' wool or of fine animal hair, unbleached; and
 - (ii) Single yarn of sheep's or lambs' wool or of fine animal hair, bleached, dyed or printed, of a length less than 2,000 metres per kilogram;
- (b) Multiple or cabled yarn, unbleached:
- (i) Of silk, noil or other waste silk, however put up; or
 - (ii) Of other textile material except sheep's or lambs' wool or fine animal hair, in hanks or skeins;
- (c) Multiple or cabled yarn of silk, noil or other waste silk, bleached, dyed or printed, of a length not less than 75,000 metres per kilogram, measured multiple; and
- (d) Single, multiple or cabled yarn of any textile material:
- (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports indicating their use in the textile industry (for example, cops, twisting mill tubes, pirns, conical bobbins or spindles).
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:
- (a) Cut otherwise than into rectangles;
 - (b) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table cloths, scarf squares and blankets);
 - (c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;
 - (d) Cut to size and having undergone a process of drawn thread work;
 - (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).
7. The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.
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

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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	Commonwealth (C) E.F.T.A. (E)
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	15%	Free
50.09 Woven fabrics of silk or of waste silk other than noil	18.5%	Free
50.10 Woven fabrics of noil silk	18.5%	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 milligrams 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	Commonwealth (C) E.F.T.A. (E)
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	13.5%	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%	Free

Chapter 52

METALLISED TEXTILES

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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%	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.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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%	Free
53.12 Woven fabrics of coarse animal hair other than horsehair	17.5%	Free
53.13 Woven fabrics of horsehair	17.5%	Free

Chapter 54
FLAX AND RAMIE

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</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%	Free

Chapter 55
COTTON

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</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%	Free
55.08 Terry towelling and similar terry fabrics, of cotton	17.5%	Free
55.09 Other woven fabrics of cotton	17.5%	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 :

- (i) In the case of filaments described in Note 1 (b) to Chapter 51, more than 0.5 grammes per metre (4,500 denier); or
- (ii) In the case of filaments described in Note 1 (a) to Chapter 51, more than 1.66 grammes per metre (15,000 denier).

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

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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%	Free

Chapter 57

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

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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, raw or processed but not spun; tow and waste of jute (including pulled or garnetted rags or ropes)	Free	Free
57.04 Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes)	Free	Free
57.05 Yarn of true hemp:		
(A) Polished or glazed	15%	Free
(B) Other	Free	Free
57.06 Yarn of jute	Free	Free
57.07 Yarn of other vegetable textile fibres	Free	Free
57.08 Paper yarn	12%	Free
57.09 Woven fabrics of true hemp	20%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
57.10 Woven fabrics of jute	20%	Free
57.11 Woven fabrics of other vegetable textile fibres	20%	Free
57.12 Woven fabrics of paper yarn	18%	Free

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	Commonwealth (C) E.F.T.A. (E)
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	4s. 6d. [£0.2250] per sq. yd. exclusive of fringes or 21%, whichever is the greater	Free
(2) Other	4s. 6d. [£0.2250] per sq. yd. exclusive of fringes	Free
(B) Other :		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	1s. [£0.0500] per sq. yd. exclusive of fringes or 22.5%, which- ever is the greater	Free
(2) Other	1s. [£0.0500] per sq. yd. exclusive of fringes or 18%, which- ever is the greater	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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%	Free
(B) Other :		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	1s. [£0.0500] per sq. yd. exclusive of fringes or 22.5%, whichever is the greater	Free
(2) Other	1s. [£0.0500] per sq. yd. exclusive of fringes or 18%, whichever is the greater	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	21%	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%	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	17.5%	Free
58.06 Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	17.5%	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	Free
(B) Braids and ornamental trimmings in the piece	17.5%	Free
(C) Tassels, pompons and the like	20%	Free
58.08 Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain	21%	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	21%	Free
58.10 Embroidery, in the piece, in strips or in motifs	21%	Free

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.
2. Headings Nos. 59.08 and 59.12 are to be taken not to apply to fabrics in which the impregnation or coating is not apparent or is apparent only by reason of a resulting change of colour. Heading No. 59.12 is also to be taken not to apply to :
 - (a) Fabrics painted with designs (other than theatrical scenery, studio back-cloths and the like) ;
 - (b) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments ; or
 - (c) 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 kilograms per square metre ; or
 - (ii) Weighing more than 1½ kilograms per square metre and containing more than 50 per cent. by weight of textile material ;
 - (b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre ; and
 - (c) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter.
4. Heading No. 59.16 is to be taken not to apply to :
 - (a) Transmission, conveyor or elevator belting of a thickness of less than 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 ;
 - (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).

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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	18%	Free
(B) Articles of felt	20%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.P.T.A. (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	18%	Free
(B) Articles of bonded fibre fabrics or of similar bonded yarn fabrics	20%	Free
59.04 Twine, cordage, ropes and cables, plaited or not:		
(A) Containing silk or man-made fibres	16%	Free
(B) Not containing silk or man-made fibres :		
(1) Of paper yarn	12%	Free
(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%	Free
(4) Other	15%	Free
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%	Free
(2) Other	20%	Free
(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%	Free
(b) Other	20%	Free
(2) Not containing silk or man-made fibres	20%	Free
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%	Free
(B) Other	20%	Free
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	18%	Free
59.08 Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials:		
(A) Containing silk or man-made fibres	18%	Free
(B) Not containing silk or man-made fibres	17.5%	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
59.09 Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil:		
(A) Containing silk or man-made fibres	18%	Free
(B) Not containing silk or man-made fibres	17.5%	Free
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	11.5%	Free
59.11 Rubberised textile fabrics, other than rubberised knitted or crocheted goods	18%	Free
59.12 Textile fabrics otherwise impregnated or coated; painted textile fabrics being theatrical scenery, studio back-cloths or the like	18%	Free
59.13 Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	18%	Free
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 more than 10 per cent. by weight of man-made fibres	19%	Free
(B) Other	17.5%	Free
59.15 Textile hose-piping and similar tubing, with or without lining, armour or accessories of other materials	18%	Free
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	19%	Free
(B) Other	14%	Free
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	7%	Free
(C) Other textile fabrics; cords, braids and the like of a kind used as packing or lubricating materials	18%	Free
(D) Other :		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	21%	Free
(2) Other	20%	Free

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 :
 - (a) Articles of the kinds described therein (finished or unfinished, complete or incomplete) and parts thereof, knitted or crocheted directly to shape or made up from knitted or crocheted fabric ; and
 - (b) Knitted or crocheted fabric shaped for making the goods referred to in (a) above.
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 or covered with rubber, or made with textile thread coated or impregnated with rubber.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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	21 %	Free
(B) Other fabric	17.5 %	Free
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 :		
(1) Made wholly of silk and/or man-made fibres	26.5 %	Free
(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)	26 %	Free
(3) Other	22.5 %	Free
(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)	26 %	Free
(2) Other	20 %	Free
60.03 Stockings, under stockings, socks, ankle-socks, sockettes and the like, 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	20.5 %	Free
(B) Other	20 %	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
60.04 Under garments, 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	20.5%	Free
(B) Other :		
(1) Containing embroidery, net, lace or material resembling lace	20.5%	Free
(2) Other	20%	Free
60.05 Outer garments and other articles, 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 :		
(1) Articles of apparel :		
(a) Articles trimmed with furskin or artificial flowers, foliage or fruit	22%	Free
(b) Other	20.5%	Free
(2) Other	21%	Free
(B) Other :		
(1) Articles trimmed with furskin or artificial flowers, foliage or fruit	22%	Free
(2) Other :		
(a) Articles of apparel, bed linen, table linen, curtains and other furnishing articles, containing embroidery, net, lace or material resembling lace, or trimmed with feathers	20.5%	Free
(b) Other	20%	Free
60.06 Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):		
(A) Fabric :		
(1) Containing silk or man-made fibres	18%	Free
(2) Not containing silk or man-made fibres	17.5%	Free
(B) Made up articles :		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20.5%	Free
(2) Other	20%	Free

Chapter 61

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

NOTES

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

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
61.01 Men's and boys' outer garments:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20.5%	Free
(B) Other	20%	Free
61.02 Women's, girls' and infants' outer garments:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together :		
(1) Garments trimmed with furskin or artificial flowers, foliage or fruit	22%	Free
(2) Other	20.5%	Free
(B) Other :		
(1) Garments trimmed with furskin or artificial flowers, foliage or fruit	22%	Free
(2) Garments, not comprised in subheading (1) above, containing embroidery, net, lace or material resembling lace, or trimmed with feathers	21%	Free
(3) Other	20%	Free
61.03 Men's and boys' under garments, including collars, shirt fronts and cuffs:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20.5%	Free
(B) Other	20%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
61.04 Women's, girls' and infants' under garments:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20.5%	Free
(B) Other :		
(1) Containing embroidery, net, lace or material resembling lace	21%	Free
(2) Other	20%	Free
61.05 Handkerchiefs:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20.5%	Free
(B) Other :		
(1) Containing embroidery, net, lace or material resembling lace	21%	Free
(2) Other	20%	Free
61.06 Shawls, scarves, mufflers, mantillas, veils and the like:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20.5%	Free
(B) Other	20%	Free
61.07 Ties, bow ties and cravats:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20.5%	Free
(B) Other	20%	Free
61.08 Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20.5%	Free
(B) Other	20%	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	20.5%	Free
(B) Other :		
(1) Containing embroidery, net, lace or material resembling lace	21%	Free
(2) Other :		
(a) Corsets and similar body-supporting under garments and brassières	15%	Free
(b) Other	20%	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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	26.5%	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)	26%	Free
(3) Other	22.5%	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)	26%	Free
(2) Other	20%	Free
61.11 Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20.5%	Free
(B) Other	20%	Free

Chapter 62

OTHER MADE UP TEXTILE ARTICLES

NOTES

- 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 fabric) or of the braids or trimmings of heading No. 58.07, not being knitted or crocheted goods.
- The headings of this Chapter do not cover :
 - Goods falling within Chapter 58, 59 or 61 ; or
 - Old clothing or other articles falling within heading No. 68.01.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
62.01 Travelling rugs and blankets:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	21%	Free
(B) Other	20%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (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	21%	Free
(B) Other :		
(1) Containing embroidery, net, lace or material resembling lace	21%	Free
(2) Other :		
(a) Bedspreads, quilts, sheets, pillow-cases, bolster cases, mattress cases, and face, hand and bath towels, wholly of cotton	17.5%	Free
(b) Other	20%	Free
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%	Free
(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%	Free
(b) Other	20%	Free
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%	Free
(B) Other :		
(1) Tent roofs, each of a weight of not less than two tons	Free	Free
(2) Other	20%	Free
62.05 Other made up textile articles (including dress patterns)	20%	Free

Chapter 63

OLD CLOTHING AND OTHER TEXTILE ARTICLES ; RAGS

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</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 fabric) (heading No. 62.05);
 - (b) Old footwear falling within heading No. 63.01;
 - (c) Articles of asbestos (heading No. 68.13);
 - (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.19); or
 - (e) Toys and skating boots with skates attached (Chapter 97).
2. For the purposes of headings Nos. 64.05 and 64.06, the expression "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods falling within heading No. 98.01.
3. For the purposes of heading No. 64.01, the expression "rubber or artificial plastic material" is to be taken to include any textile fabric coated or covered externally with one or both of those materials.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
64.01 Footwear with outer soles and uppers of rubber or artificial plastic material:		
(A) If made to cover the ankle :		
(1) Of a length (front of sole to heel tip) exceeding 11 inches	4s. [£0.2000] per pair	Free
(2) Other	1s. 6d. [£0.0750] per pair	Free
(B) If not made to cover the ankle :		
(1) Of a length (front of sole to heel tip) exceeding 9½ inches	1s. [£0.0500] per pair	Free
(2) Other	9.6d. [£0.0400] per pair	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 :		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	12%	Free
(2) Other :		
(a) If made to cover the ankle :		
(i) Of a length (front of sole to heel tip) exceeding 11 inches	4s. [£0.2000] per pair	Free
(ii) Other	1s. 6d. [£0.0750] per pair	Free
(b) If not made to cover the ankle :		
(i) Of a length (front of sole to heel tip) exceeding 9½ inches	1s. [£0.0500] per pair	Free
(ii) Other	9.6d. [£0.0400] per pair	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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 :		
(a) Women's	Is. 9.6d. [£0.0900] per pair or 12.5% whichever is the greater	Free
(b) Other	12%	Free
(2) Other :		
(a) Women's	Is. 9.6d. [£0.0900] per pair or 6%, whichever is the greater	Free
(b) Men's	9%	Free
(c) Other	12%	Free
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 :		
(1) Women's	Is. 9.6d. [£0.0900] per pair or 12.5%, whichever is the greater	Free
(2) Other	12%	Free
(B) Other :		
(1) Women's	Is. 9.6d. [£0.0900] per pair or 6%, whichever is the greater	Free
(2) Men's	9%	Free
(3) Other	12%	Free
64.04 Footwear with outer soles of other materials:		
(A) Rope-soled footwear, being footwear the sole of which is made wholly of rope	9%	Free
(B) Other :		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together :		
(a) Women's	Is. 9.6d. [£0.0900] per pair or 12.5%, whichever is the greater	Free
(b) Other	12%	Free
(2) Other :		
(a) Women's	Is. 9.6d. [£0.0900] per pair or 6%, whichever is the greater	Free
(b) Men's	9%	Free
(c) Other	12%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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	12%	Free
64.06 Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	20%	Free

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	Commonwealth (C) E.F.T.A. (E)
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%	Free
(2) Not containing silk or man-made fibres	15%	Free
(B) Hat bodies (other than cone-shaped) and hoods	19%	Free
(C) Plateaux and manchons (including slit manchons)	18%	Free
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) :		
(1) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	18.5%	Free
(2) Other	17.5%	Free
(B) Not containing silk or man-made fibres :		
(1) Wholly of unspun buntal fibre	6%	Free
(2) Other	9%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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	21%	Free
(B) Other	19%	Free
65.04 Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed:		
(A) 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	21%	Free
(2) Other	18.5%	Free
(B) Other :		
(1) Wholly of unspun buntal fibre, not lined, trimmed or decorated in any manner	6%	Free
(2) Other :		
(a) Lined or trimmed or decorated in any manner or with edges which have been cut to shape, hemmed or bound	21%	Free
(b) Other	9%	Free
65.05 Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed	21%	Free
65.06 Other headgear, whether or not lined or trimmed:		
(A) Bathing caps of rubber	12%	Free
(B) Headgear of furskin	22%	Free
(C) Other headgear	21%	Free
65.07 Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear	18%	Free

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.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
66.01 Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas):		
(A) With covers or cases containing silk or man-made fibres	22.5%	Free
(B) Other	20%	Free
66.02 Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	12%	Free
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	12%	Free

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.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
67.01 Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No. 05.07 and worked quills and scapes):		
(A) Skins and pieces thereof, with their down	10%	Free
(B) Down	Free	Free
(C) Other	12%	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	25%	Free
(B) Other	15%	Free
67.03 Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like	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)	12%	Free
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	12%	Free

Section XIII

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

Chapter 68

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

NOTES

1. This Chapter does not cover :
- (a) Goods falling within Chapter 25 ;
 - (b) Coated or impregnated paper falling within heading No. 48.07 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper) ;
 - (c) Coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bituminised or asphalted fabric) ;
 - (d) Articles falling within Chapter 71 ;
 - (e) Tools or parts of tools, falling within Chapter 82 ;
 - (f) Lithographic stones of heading No. 84.34 ;
 - (g) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26 ;
 - (h) Dental burrs (heading No. 90.17) ;
- (i) Goods falling within Chapter 91 (for example, clocks and clock cases) ;
- (k) Articles falling within heading No. 95.07 ;
- (l) Toys, games or sports requisites (Chapter 97) ;
- (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	Commonwealth (C) E.F.T.A. (E)
68.01 Road and paving setts, curbs and flagstones, of natural stone (except slate):		
(A) Granite flagstones	26%	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%	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	12%	Free
(4) Other	26%	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%	Free
(C) Other :		
(1) Articles manufactured wholly or partly of soapstone	7.5%	Free
(2) Other	Free	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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%	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 not mounted on 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%	Free
68.05 Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	8%	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%	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	12%	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	6%	Free
68.12 Articles of asbestos-cement, of cellulose fibre-cement or the like	8.5%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
68.13 Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures of, or with a basis of, asbestos and magnesium carbonate, and articles of such mixtures:		
(A) Clothing and parts thereof	12%	Free
(B) Other	8%	Free
68.14 Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials:		
(A) Unmounted linings suitable for brakes, clutches and other parts of motor vehicles	14%	C 9.5% E Free
(B) Other	9%	Free
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

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

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
<i>I. Heat-insulating and refractory goods</i>		
69.01 Heat-insulating bricks, blocks, tiles and other heat-insulating goods of infusorial earths, of kieselguhr, of siliceous fossil meal or of similar siliceous earths:		
(A) Bricks and blocks	Free	Free
(B) Other	12%	Free
69.02 Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	6%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
<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:		
(A) Laboratory wares	20%	Free
(B) Other	6%	Free
<i>II. Other ceramic products</i>		
69.04 Building bricks (including flooring blocks, support or filler tiles and the like)	6%	Free
69.05 Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments:		
(A) Roofing tiles	7%	Free
(B) Other	12%	Free
69.06 Piping, conduits and guttering (including angles, bends and similar fittings)	12%	Free
69.07 Unglazed setts, flags and paving, hearth and wall tiles	9%	Free
69.08 Glazed setts, flags and paving, hearth and wall tiles:		
(A) Flat, rectangular, not figured or embossed:		
(1) All-white	2s. 3d. [£0.1125] per sq. yd.	Free
(2) Other	2s. 4.8d. [£0.1200] per sq. yd. or 15%, whichever is the greater	Free
(B) Other	2s. 3d. [£0.1125] per sq. yd. or 18%, whichever is the greater	Free
69.09 Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:		
(A) Laboratory wares	20%	Free
(B) Other	12%	Free
69.10 Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	15%	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):		
(A) Articles designed for fixing to or setting in the wall	15%	Free
(B) Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following:	15s. [£0.7500] per cwt.	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	15s. [£0.7500] per cwt.	Free
(D) Other	£4 10s. [£4.5000] per cwt.	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
<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	16.5%	Free
(B) Articles designed for fixing to or setting in the wall	15%	Free
(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	15s. [£0.7500] per cwt.	Free
(D) Washstand utensils and chamber pots	15s. [£0.7500] per cwt.	Free
(E) Other	£4 10s. [£4.5000] per cwt.	Free
69.13 Statuettes and other ornaments, and articles of personal adornment; articles of furniture:		
(A) Statuettes and other ornaments	£4 10s. [£4.5000] per cwt.	Free
(B) Other	12%	Free
69.14 Other articles	12%	Free

Chapter 70

GLASS AND GLASSWARE

NOTES

1. This Chapter does not cover :
 - (a) Ceramic enamels (heading No. 32.08) ;
 - (b) Goods falling within Chapter 71 (for example, imitation jewellery) ;
 - (c) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26 ;
 - (d) Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90 ;
 - (e) Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 97) ; or
 - (f) Buttons, fitted vacuum flasks, complete scent or similar sprays or other articles falling within Chapter 98.
2. The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.
3. For the purposes of this Schedule, the expression "glass" is to be taken to extend to fused quartz and fused silica.

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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	12%	Free
70.03 Glass in balls, rods and tubes, unworked (not being optical glass):		
(A) Balls	Free	Free
(B) Other	16%	Free
70.04 Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	9%	Free
70.05 Unworked drawn or blown glass (including flashed glass), in rectangles	9%	Free
70.06 Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked	9%	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	9%	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	12%	C 8.5% E Free
(B) Other	11.5%	Free
70.09 Glass mirrors (including rear-view mirrors), unframed, framed or backed:		
(A) Suitable for motor vehicles	18%	C 12% E Free
(B) Other	12%	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	14%	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, and blanks therefor	18%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
70.13 Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses:		
(A) Powder bowls or boxes	16%	Free
(B) Stemmed drinking vessels	16%	Free
(C) Other	17%	Free
70.14 Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:		
(A) Optical elements :		
(1) Pressed or moulded lenses (except dioptric lenses) and prisms and pressed or moulded blanks of lenses or prisms, unmounted	20%	Free
(2) Other	24%	Free
(B) Miners' lamp glasses	Free	Free
(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	Free	Free
(D) Other	11%	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	18.5%	Free
70.18 Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses:		
(A) Optical glass and elements of optical glass, other than optically worked elements	24%	Free
(B) Blanks for corrective spectacle lenses :		
(1) Of optical glass	24%	Free
(2) Other	20%	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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 un-graded goods temporarily strung for convenience of transport	Free	Free
(2) Other	15%	Free
(B) Articles of glassware made from the goods within subheading (A) above :		
(1) Bead trimmings	9%	Free
(2) Other	15%	Free
(C) Ornaments and other fancy articles of lamp-worked glass	15%	Free
(D) Other :		
(1) Artificial eyes of glass, including those for toys but excluding those for wear by humans	6%	Free
(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	15%	Free
(C) Other	12%	Free

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, lustres) ;
 - (d) Handbags and other articles falling within heading No. 42.02 or 42.03 ;
 - (e) Goods of heading No. 43.03 or 43.04 ;
 - (f) Goods falling within Section XI (textiles and textile articles) ;
 - (g) Footwear (Chapter 64) and headgear (Chapter 65) ;
 - (h) Umbrellas, walking-sticks and other articles falling within Chapter 66 ;
 - (i) Fans and hand screens of heading No. 67.05 ;
 - (k) Coin (Chapter 72 or 99) ;
 - (l) Abrasive goods falling within headings Nos. 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic) ; goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal ; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed) ;
 - (m) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments) ;
 - (n) Arms or parts thereof (Chapter 93) ;
 - (o) Articles covered by Note 2 to Chapter 97 ;
 - (p) Articles falling within headings of Chapter 98 other than headings Nos. 98.01 and 98.12 ; or
- (q) Original sculptures and statuary (heading No. 99.03), collectors' pieces (heading No. 99.05) and antiques of an age exceeding 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	Commonwealth (C) E.F.T.A. (E)
<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	12%	Free
(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	6%	Free
(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	Commonwealth (C) E.F.T.A. (E)
<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	14%	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	12%	Free
(B) Other :		
(1) Powder bowls, powder boxes and powder puffs, and parts thereof	16%	Free
(2) Knives, forks and spoons and similar tableware	17%	Free
(3) Manicure sets, manicure appliances. and parts thereof	17%	Free
(4) Other	18%	Free
71.14 Other articles of precious metal or rolled precious metal	12%	Free
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	Free	Free
(2) Other :		
(a) Wholly of agate or wholly of natural or synthetic sapphire or ruby	7.5%	Free
(b) Other	Free	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<i>III. Jewellery, goldsmiths' and silversmiths' wares, etc.—contd.</i>		
71.15 Articles consisting of, or incorporating pearls, etc.— <i>contd.</i>		
(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	16%	Free
(2) Other	14%	Free
71.16 Imitation jewellery	15%	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>Commonwealth (C) E.F.T.A. (E)</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) Frames or parts of umbrellas, sunshades, walking - sticks or of other articles, falling within 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 (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. 83.01, 83.02, 83.07, 83.09, 83.12 and 83.14.

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 :
 - (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 or of a ferro-alloy or master alloy (as defined in Chapters 73 and 74).
 - (b) Ferro-alloys and master alloys (as defined in Chapters 73 and 74) are to be classified under headings Nos. 73.02 and 74.02, respectively.
 - (c) 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.
 - (d) An alloy, not being a ferro-alloy or a master 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.
 - (e) In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting.
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, and
 - (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.
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 :

<ul style="list-style-type: none"> less than 15 per cent. phosphorus, not more than 8 per cent. silicon, not more than 6 per cent. manganese, not more than 30 per cent. chromium, not more than 40 per cent. tungsten, and an aggregate of not more than 10 per cent. 	
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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 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, molybdenum, niobium or other elements except copper),

and which do not contain, by weight, more than 90 per cent. (92 per cent. in the case of ferro-alloys containing manganese but no silicon or 96 per cent. in the case of ferro-alloys containing silicon) of non-ferrous alloy elements.

(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) **Ingots** (heading No. 73.06) :

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.

(l) **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.

(q) **Hollow mining drill steel** (heading No. 73.10) :

Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 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. 73.10, 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	Commonwealth (C) E.F.T.A. (E)
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	26.5%	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 7s. [£3.3500] per ton or 8.4%, whichever is the greater	Free
(B) Ingots, blocks, lumps and similar forms:		
(1) Manufactured entirely from pig iron smelted wholly with charcoal	Free	Free
(2) Other	£2 14s. [£2.7000] per ton or 8.4%, whichever is the greater	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 7s. [£3.3500] per ton or 8.4%, whichever is the greater	Free
(B) Pieces roughly shaped by forging	12%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
73.08 Iron or steel coils for re-rolling	£5 5s. [£5.2500] per ton or 8.4%, whichever is the greater	Free
73.09 Universal plates of iron or steel	£3 19s. [£3.9500] per ton or 8.4%, whichever is the greater	Free
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 6 inches in length, 6 inches in width and 1½ inches 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 17s. [£5.8500] per ton or 8.4%, whichever is the greater	Free
(D) Other bars and rods ; hollow mining drill steel	£3 15s. [£3.7500] per ton or 8.4%, whichever is the greater	Free
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 36 inches but not further manufactured	9%	Free
(B) Other angles, shapes and sections :		
(1) Not drilled, punched or otherwise fabricated	£3 15s. [£3.7500] per ton or 8.4%, whichever is the greater	Free
(2) Other	£6 6s. [£6.3000] per ton or 8.4%, whichever is the greater	Free
(C) Sheet piling	£3 15s. [£3.7500] per ton or 8.4%, whichever is the greater	Free
73.12 Hoop and strip, of iron or steel, hot-rolled or cold-rolled:		
(A) Bandsaw strip 10½ inches wide and over and from 16 to 12 gauge (Birmingham wire gauge) in thickness	Free	Free
(B) Other hoop and strip :		
(1) 3 millimetres or more in thickness	£3 19s. [£3.9500] per ton or 8.4%, whichever is the greater	Free
(2) Less than 3 millimetres in thickness :		
(a) Not plated, coated or clad, nor cold-rolled	£3 15s. [£3.7500] per ton or 8.4%, whichever is the greater	Free
(b) Other	£5 17s. [£5.8500] per ton or 8.4%, whichever is the greater	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
73.13 Sheets and plates, of iron or steel, hot-rolled or cold-rolled:		
(A) 3 millimetres or more in thickness	£3 19s. [£3.9500] per ton or 8.4%, whichever is the greater	Free
(B) Less than 3 millimetres in thickness :		
(1) Not plated, coated or clad	£5 5s. [£5.2500] per ton or 8.4%, whichever is the greater	Free
(2) Other	£6 1s. [£6.0500] per ton or 8.4%, whichever is the greater	Free
73.14 Iron or steel wire, whether or not coated, but not insulated	25%	Free
73.15 Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:		
(A) Bandsaw strip 10½ inches wide and over and from 16 to 12 gauge (Birmingham wire gauge) in thickness	Free	Free
(B) Machinery belting (including conveyor and elevator bands) of cold-rolled strip, exceeding 10 inches in width, imported in coils, of stainless steel or, hardened and tempered, of charcoal steel	8.4%	Free
(C) Heat resisting wire, not plated, coated or covered, of metal alloy containing by weight the following :	12.5%	Free
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		
(D) Other :		
(1) Ingots, blocks, lumps and similar forms	£2 14s. [£2.7000] per ton or 8.4%, whichever is the greater	Free
(2) Blooms, billets, slabs and sheet bars	£3 7s. [£3.3500] per ton or 8.4%, whichever is the greater	Free
(3) Pieces roughly shaped by forging	12%	Free
(4) Coils for re-rolling	£5 5s. [£5.2500] per ton or 8.4%, whichever is the greater	Free
(5) Universal plates	£3 19s. [£3.9500] per ton or 8.4%, whichever is the greater	Free
(6) Bars and rods (including wire rod) :		
(a) Bright steel bars	£5 17s. [£5.8500] per ton or 8.4%, whichever is the greater	Free
(b) Other	£3 15s. [£3.7500] per ton or 8.4%, whichever is the greater	Free
(7) Hollow mining drill steel	£3 15s. [£3.7500] per ton or 8.4%, whichever is the greater	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
73.15 Alloy steel, etc.— <i>contd.</i>		
(D) Other— <i>contd.</i>		
(8) Angles, shapes and sections :		
(a) Not drilled, punched or otherwise fabricated	£3 15s. [£3.7500] per ton or 8.4%, whichever is the greater	Free
(b) Other	£6 6s. [£6.3000] per ton or 8.4%, whichever is the greater	Free
(9) Sheet piling	£3 15s. [£3.7500] per ton or 8.4%, whichever is the greater	Free
(10) Hoop and strip :		
(a) 3 millimetres or more in thickness	£3 19s. [£3.9500] per ton or 8.4%, whichever is the greater	Free
(b) Less than 3 millimetres in thickness :		
(i) Not plated, coated or clad, nor cold-rolled	£3 15s. [£3.7500] per ton or 8.4%, whichever is the greater	Free
(ii) Other	£5 17s. [£5.8500] per ton or 8.4%, whichever is the greater	Free
(11) Sheets and plates :		
(a) 3 millimetres or more in thickness	£3 19s. [£3.9500] per ton or 8.4%, whichever is the greater	Free
(b) Less than 3 millimetres in thickness :		
(i) Not plated, coated or clad	£5 5s. [£5.2500] per ton or 8.4%, whichever is the greater	Free
(ii) Other	£6 1s. [£6.0500] per ton or 8.4%, whichever is the greater	Free
(12) Wire	greater 25%	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 11s. [£3.5500] per ton or 8.4%, whichever is the greater	Free
(B) Sleepers, fishplates and sole plates (base plates)	£4 12s. [£4.6000] per ton or 8.4%, whichever is the greater	Free
(C) Other	greater 12%	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
73.17 Tubes and pipes, of cast iron	17%	Free
73.18 Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits	17%	Free
73.19 High-pressure hydro-electric conduits of steel, whether or not reinforced	17%	Free
73.20 Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel	17%	Free
73.21 Structures, complete or incomplete, whether or not assembled, 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%	Free
(B) Other	8%	Free
73.22 Reservoirs, tanks, vats and similar containers, for any material, 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	11%	Free
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	11%	Free
73.24 Compressed gas cylinders and similar pressure containers, of iron or steel	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	17.5%	Free
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	26.5%	Free
73.27 Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire:		
(A) Galvanised hexagonal wire netting	17.5%	Free
(B) Woven or knitted mesh of a kind commonly used in the manufacture of pot scourers	17.5%	Free
(C) Other	19.5%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
73.28 Expanded metal, of iron or steel	8.4%	Free
73.29 Chain and parts thereof, of iron or steel:		
(A) Motor vehicle transmission chain, and parts thereof	14%	C 9.5% E Free
(B) Jack chain (including mattress chain)	18.5%	Free
(C) Other:		
(1) Chain and parts thereof, manufactured of wire (other than welded or forged chain)	20%	Free
(2) Other	11%	Free
73.30 Anchors and grapnels and parts thereof, of iron or steel	11.5%	Free
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	11%	Free
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	12.5%	Free
73.33 Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stiletos, of iron or steel, including blanks	11%	Free
73.34 Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	18.5%	Free
73.35 Springs and leaves for springs, of iron or steel:		
(A) Upholstery and mattress wire springs	18.5%	Free
(B) Other	11%	Free
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	11%	Free
73.37 Boilers (excluding steam-generating 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	12%	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
73.38 Articles of a kind commonly used for domestic purposes, builders' 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	20%	Free
(B) Other :		
(1) Builders' sanitary ware for indoor use	11%	Free
(2) Other	16%	Free
73.39 Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	17.5%	Free
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%	Free
(B) Other :		
(1) Of wire	25%	Free
(2) Other	11%	Free

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) of copper with other materials in any proportion, 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 machined (otherwise than by simple trimming or de-scaling).
- (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	Commonwealth (C) E.F.T.A. (E)
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%	Free
74.04 Wrought plates, sheets and strip, of copper	9%	Free
74.05 Copper foil	9.5%	Free
74.06 Copper powders and flakes	12%	Free
74.07 Tubes and pipes and blanks therefor, of copper; hollow bars of copper	12%	Free
74.08 Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	12%	Free
74.09 Reservoirs, tanks, vats and similar containers, for any material, of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	12%	Free
74.10 Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	12%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
74.11 Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire	12%	Free
74.12 Expanded metal, of copper	12%	Free
74.13 Chain and parts thereof, of copper	12%	Free
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	11%	Free
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%	Free
(B) Other	11%	Free
74.16 Springs, of copper	11%	Free
74.17 Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	12%	Free
74.18 Other articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of copper	12%	Free
74.19 Other articles of copper	12%	Free

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.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
75.01 Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electroplating 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%	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	Free
(C) Other	8%	Free
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%	Free
75.05 Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis:		
(A) Unwrought	Free	Free
(B) Wrought	8%	Free
75.06 Other articles of nickel	12%	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	Commonwealth (C) E.F.T.A. (E)
76.01 Unwrought aluminium; aluminium waste and scrap	Free	Free
76.02 Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire	8%	Free
76.03 Wrought plates, sheets and strip (including discs and circles), of aluminium	8%	Free
76.04 Aluminium foil:		
(A) Of a thickness (excluding any backing) exceeding 0.15 millimetre	10.5%	Free
(B) Other	12%	Free
76.05 Aluminium powders and flakes	12%	Free
76.06 Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium	8%	Free
76.07 Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	9.5%	Free
76.08 Structures, complete or incomplete, whether or not assembled, 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	12%	Free
76.09 Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	12%	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
76.10 Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods:		
(A) Churns for the conveyance of milk	11%	Free
(B) Other	12%	Free
76.11 Compressed gas cylinders and similar pressure containers, of aluminium	12%	Free
76.12 Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	12%	Free
76.13 Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	11.5%	Free
76.14 Expanded metal, of aluminium	12%	Free
76.15 Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of aluminium	12%	Free
76.16 Other articles of aluminium	12%	Free

Chapter 77

MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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	12%	Free
(B) Other	Free	Free
77.03 Other articles of magnesium	12%	Free
77.04 Beryllium, unwrought or wrought, and articles of beryllium	Free	Free

Chapter 78

LEAD AND ARTICLES THEREOF

NOTES

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

(a) Wire (heading No. 78.02) :

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 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	Commonwealth (C) E.F.T.A. (E)
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%	Free
78.03 Wrought plates, sheets and strip, of lead	8%	Free
78.04 Lead foil; lead powders and flakes	12%	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%	Free
78.06 Other articles of lead	12%	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	Commonwealth (C) E.F.T.A. (E)
79.01 Unwrought zinc; zinc waste and scrap	Free	Free
79.02 Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire	8%	Free
79.03 Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes:		
(A) Foil and flakes	12%	Free
(B) Other :		
(1) Alloys of zinc	8%	Free
(2) Zinc, other than alloys of zinc ; zinc powders	9%	Free
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%	Free
79.05 Gutters, roof capping, skylight frames, and other fabricated building components, of zinc	12%	Free
79.06 Other articles of zinc	12%	Free

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. 80.03) :

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 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.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
80.01 Unwrought tin; tin waste and scrap	Free	Free
80.02 Wrought bars, rods, angles, shapes and sections, of tin; tin wire	8%	Free
80.03 Wrought plates, sheets and strip, of tin	8%	Free
80.04 Tin foil; tin powders and flakes	12%	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%	Free
80.06 Other articles of tin	12%	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.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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 mounted on 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) Metallic 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.
- Recognisable blanks of the articles falling in the headings of this Chapter and blanks of the parts of articles classified in this Chapter by virtue of the first part of this Note are to be classified with the articles or parts of which they are blanks except blanks separately specified as such.
- Cutting plates for electric hair clippers are to be classified in heading No. 82.13 and blades and heads for electric shavers are to be classified in heading No. 82.11.
3. Sets (other than manicure or chiropody sets (heading No. 82.13)) comprising an assortment of tools, cutlery, spoons, forks or other articles of a kind falling within the different headings of this Chapter, fitted in cabinets, boxes, cases or the like, are to be classified as that one of the constituent articles which is chargeable with the highest rate of duty. 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.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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
(B) Other	9%	Free
82.02 Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):		
(A) Toothed segments of metal for circular saws	10%	Free
(B) Other	11%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (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:		
(A) Tweezers; tinmen's snips; perforating punches not of the plier type	11.5%	Free
(B) Other tools	10%	Free
(C) Parts of the tools of subheadings (A) and (B) above, but not including files or rasps without handles:		
(1) Parts of pliers, pincers, nippers and the like (including bolt croppers and perforating punches of the plier type)	10%	Free
(2) Other	11.5%	Free
82.04 Hand tools (including mounted 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 mounted on frameworks (hand or pedal operated):		
(A) Knife sharpeners	12%	Free
(B) Tyre levers and other appliances for fitting tyres	9%	Free
(C) Other tools and appliances:		
(1) Of wire, but not including engineers', carpenters' and joiners' tools	20%	Free
(2) Other	8.5%	Free
(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	20%	Free
(2) Other	11.5%	Free
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	12%	Free
(B) Other tools	8.5%	Free
(C) Parts of the tools of subheadings (A) and (B) above	11.5%	Free
82.06 Knives and cutting blades, for machines or for mechanical appliances	8%	Free
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)	11.5%	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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	11%	Free
82.09 Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06:		
(A) Knives	2s. [£0.1000] per dozen or 18%, whichever is the greater	Free
(B) Parts of knives	18%	Free
82.10 Knife blades	1s. [£0.0500] per dozen or 18%, whichever is the greater	Free
82.11 Razors and razor blades (including razor blade blanks, whether or not in strips):		
(A) Safety razor blades (including blanks)	16%	Free
(B) Other	7%	Free
82.12 Scissors (including tailors' shears), and blades therefor	20%	Free
82.13 Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files):		
(A) Manicure and chiropody sets and appliances	20%	Free
(B) Sheep shearers and other animal hair clippers, flexible drive and vacuum operated types	10%	Free
(C) Other	11.5%	Free
82.14 Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	18%	Free
82.15 Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14	18%	Free

Chapter 83

MISCELLANEOUS ARTICLES OF BASE METAL

NOTE

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

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

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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, finished or not, of base metal	10.5%	Free
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:		
(A) Hasps and staples	9%	Free
(B) Other	10%	Free
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	9%	Free
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	9%	Free
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	11%	Free
83.06 Statuettes and other ornaments of a kind used indoors, of base metal	12%	Free
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)	9.5%	Free
83.08 Flexible tubing and piping, of base metal	12%	Free
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	15%	Free
(B) Other	8%	Free
83.10 Beads and spangles, of base metal	9%	Free
83.11 Bells and gongs, non-electric, of base metal, and parts thereof of base metal	16%	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
83.12 Photograph, picture and similar frames, of base metal; mirrors of base metal	12%	Free
83.13 Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal	9.5%	Free
83.14 Sign-plates, name-plates, numbers, letters and other signs, of base metal	11.5%	Free
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	9.5%	Free

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 and similar supports, of a kind used on machinery, mechanical appliances or electrical goods, falling within 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) Articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed), falling within heading No. 71.02, 71.03 or 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) ;
 - (ij) 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 Notes 1 and 3 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. An incomplete machine is to be classified with the corresponding complete machine (and not with parts of such a machine if its parts are separately specified), provided it has the essential character of such a complete machine.
4. A machine (or an incomplete machine classified as if it were complete by virtue of the preceding Note 3) imported unassembled or disassembled is to be classified as a machine of the corresponding kind.
5. 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.
6. 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.
7. 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 :
- Millstones, grindstones and other articles falling within Chapter 68 ;
 - Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69) ;
 - Laboratory glassware of heading No. 70.17 ; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21) ;
 - Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapters 74 to 81) ;
 - Hand tools or electro-mechanical domestic appliances, with self-contained electric motors, of heading No. 85.05 or 85.06 ; or
 - 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 5 and 6 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 :
- Germination plant, incubators and brooders, falling within heading No. 84.28 ;
 - Grain dampening machines falling within heading No. 84.29 ;
 - Diffusing apparatus for sugar juice extraction falling within heading No. 84.30 ; or
 - Machinery falling within heading No. 84.40
- for the heat-treatment of textile yarns, fabrics or made up textile articles.
Heading No. 84.17 is also to be taken not to apply to machinery or plant, designed for a mechanical operation, in which the change of temperature, even if necessary, is subsidiary to the main function.
Heading No. 84.19 is to be taken not to apply to :
- Sewing machines (heading No. 84.41) ; or
 - Office machinery of heading No. 84.54.
3. Heading No. 84.02 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.
4. 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 5 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.
5. 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	Commonwealth (C) E.F.T.A. (E)
84.01 Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam)	8.5%	Free
84.02 Auxiliary plant for use with steam and other vapour generating boilers (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	10.5%	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	12%	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	10.5%	Free
84.05 Steam and other vapour power units, not incorporating boilers	10.5%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
84.06 Internal combustion piston engines:		
(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 5 inches or over when compressed)	15.5%	C 10% E Free
(B) Other engines and parts	8.5%	Free
84.07 Hydraulic engines and motors (including water wheels and water turbines)	8.5%	Free
84.08 Other engines and motors:		
(A) Motor vehicle engines	14%	C 9.5% E Free
(B) Musical instrument (including gramophone) motors	14.5%	Free
(C) Camera and cinematograph motors	26%	Free
(D) Other	8.5%	Free
84.09 Mechanically propelled road rollers	9%	Free
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	8.5%	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:		
(A) Parts and accessories of motor vehicles other than vacuum pumps and air or gas compressors	14%	C 9.5% E Free
(B) Other	8.5%	Free
84.12 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	8.5%	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	10.5%	Free
84.14 Industrial and laboratory furnaces and ovens, non-electric	8.5%	Free
84.15 Refrigerators and refrigerating equipment (electrical and other)	8.5%	Free
84.16 Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	8.5%	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, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:		
(A) Electrical cooking and heating apparatus other than high frequency induction and dielectric apparatus	8%	Free
(B) Apparatus for the drying of hides, skins or leather, being dryers incorporating vertically suspended plates on which the material is pasted	7.5%	Free
(C) Parts of the goods of subheadings (A) and (B) above	8.5%	Free
(D) Other	8.5%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
84.18 Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:		
(A) Centrifuges:		
(1) Dryers of the types used in dry cleaning and laundering	8.5%	Free
(2) Cream separators	Free	Free
(3) Other	10%	Free
(B) Filtering and purifying machinery and apparatus:		
(1) Parts of motor vehicles	14%	C 9.5% E Free
(2) Other	10%	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	8.5%	Free
84.20 Weighing machinery (excluding balances of a sensitivity of 5 centigrams 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	20%	Free
(B) Other	10.5%	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) Spraying machines incorporating an endless conveyor and one or more spray guns with a reciprocating or rotary motion and also incorporating mechanism which cuts off the spray automatically when the material is not directly beneath the gun or guns	7.5%	Free
(D) Other	8.5%	Free
84.22 Lifting, handling, loading or unloading machinery, telephers 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	15%	Free
(B) Stacking machines designed for stacking hides, skins or leather of irregular lengths, and incorporating devices which adjust the stacking mechanism automatically according to the length of each piece of material	7.5%	Free
(C) Other	8.5%	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
84.23 Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):		
(A) Rotary snow-plough attachments not incorporating power units	8%	Free
(B) Other	8.5%	Free
84.24 Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers	7%	Free
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%	Free
(B) Other :		
(1) Agricultural and commercial horticultural machines, other than hay or grass mowers	12%	Free
(2) Other	8.5%	Free
84.26 Dairy machinery (including milking machines):		
(A) Cheese presses	Free	Free
(B) Other	8%	Free
84.27 Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	10.5%	Free
84.28 Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	8.5%	Free
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	10.5%	Free
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	8.5%	Free
84.31 Machinery for making or finishing cellulosic pulp, paper or paperboard	8.5%	Free
84.32 Book-binding machinery, including book-sewing machines	8.5%	Free
84.33 Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	8.5%	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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 20 inches long and not less than 15 inches 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 States Supervisor to be works of art	Free	Free
(C) Other	8.5%	Free
84.35 Other printing machinery; machines for uses ancillary to printing	8.5%	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	8.5%	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	8.5%	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	24%	Free
(C) Hosiery latch needles	20%	Free
(D) Other	8.5%	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	10.5%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
84.40 Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor	8.5%	Free
84.41 Sewing machines; furniture specially designed for sewing machines; sewing machine needles	12.5%	Free
84.42 Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery):		
(A) Machines for preparing, tanning or finishing hides, skins or leather	7.5%	Free
(B) Other	8.5%	Free
84.43 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	8.5%	Free
84.44 Rolling mills and rolls therefor	11%	Free
84.45 Machine-tools for working metal or metallic carbides, not being machines falling within heading No. 84.49 or 84.50:		
(A) Flying shears of a kind used in rolling mills	15%	Free
(B) Other	9%	Free
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	10%	Free
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	12.5%	Free
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	15%	Free
(B) Other	9%	Free
84.49 Tools for working in the hand, pneumatic or with self-contained non-electric motor	8.5%	Free
84.50 Gas-operated welding, brazing, cutting and surface tempering appliances	8.5%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
84.51 Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines:		
(A) Non-electric typewriters	7.5%	Free
(B) Cheque-writing machines	8%	Free
(C) Electric typewriters	9%	Free
84.52 Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:		
(A) Cash registers	6%	Free
(B) Electronic computers (including complete electronic computing systems) and central processing units	14%	Free
(C) Other	8.5%	Free
84.53 Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines):		
(A) Electronic computers (including complete electronic computing systems) and central processing units	14%	Free
(B) Other	8.5%	Free
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	6%	Free
(B) Other	8.5%	Free
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): 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	2s. [£0.1000] per lb. or 9%, whichever is the less	Free
(B) Parts of cash registers	6%	Free
(C) Parts of electronic computers	14%	Free
(D) Other	8.5%	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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	8.5%	Free
84.57 Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	8.5%	Free
84.58 Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	8.5%	Free
84.59 Machinery and mechanical appliances (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter:		
(A) Strip coilers of a kind used in rolling mills	15%	Free
(B) Other	8.5%	Free
84.60 Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metallic carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	9%	Free
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	9.5%	Free
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	8.5%	Free
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	9%	Free
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	9.5%	Free

Chapter 85

ELECTRICAL MACHINERY AND EQUIPMENT ; PARTS THEREOF

NOTES

1. This Chapter does not cover :
- (a) Electrically warmed blankets, bed pads, foot-muffs and the like ; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person ;
- (b) Articles of glass falling within heading No. 70.11 (for example, glass bulbs for electric lamps) ;
- (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).

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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	6%	Free
(B) Transformers :		
(1) Rated at not less than 1 KVA on continuous load	8.5%	Free
(2) Other	Free	Free
(C) Metal tank mercury arc rectifiers	9%	Free
(D) Inductors, calibrated	Free	Free
(E) Parts of the goods of subheading (B) (2) above	Free	Free
(F) Other	11%	Free
85.02 Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads:		
(A) Chucks and vices	9%	Free
(B) Other	12%	Free
85.03 Primary cells and primary batteries	14%	Free
85.04 Electric accumulators	9%	Free
85.05 Tools for working in the hand, with self-contained electric motor	8.5%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
85.06 Electro-mechanical domestic appliances, with self-contained electric motor	9%	Free
85.07 Shavers and hair clippers, with self-contained electric motor:		
(A) Shavers and hair clippers	8.5%	Free
(B) Parts of shavers and hair clippers	11.5%	Free
85.08 Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); dynamos and cut-outs for use in conjunction therewith:		
(A) Parts of motor vehicles other than ignition magnetos	14%	C 9.5% E Free
(B) Other	11.5%	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)	15%	Free
(B) Equipment for motor vehicles:		
(1) Defrosters and demisters	12.5%	C 8% E Free
(2) Other	14%	C 9.5% E Free
85.10 Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09	12%	Free
85.11 Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting:		
(A) Welding machines or apparatus (other than tube-making machines or apparatus)	9%	Free
(B) Heating and cooking apparatus:		
(1) High frequency induction and dielectric apparatus	8.5%	Free
(2) Other	8%	Free
(C) Other machines and apparatus	11.5%	Free
(D) Parts of the goods of subheadings (A), (B) (2) and (C) above	11.5%	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:		
(1) High frequency induction and dielectric apparatus	8.5%	Free
(2) Other	8%	Free
(B) Other apparatus and appliances	11.5%	Free
(C) Parts of the goods of subheadings (A) and (B) above	11.5%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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	9%	Free
85.14 Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	12%	Free
85.15 Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including those incorporating gramophones) 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:		
(1) Receiving sets of the domestic or portable type	16%	Free
(2) Sets designed or adapted for fitting to motor vehicles	16%	C 11% E Free
(3) Other	15.5%	Free
(B) Parts of the sets of subheading (A) above	16%	Free
(C) Radiogramophones; combined recorders and reproducers for magnetic sound recordings on tape or wire, incorporated with radio receivers of the domestic type or with radiogramophones	16%	Free
(D) Other	16%	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	12%	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	12%	Free
85.18 Electrical capacitors, fixed or variable:		
(A) Laboratory and standard	13%	Free
(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, lamp-holders, terminals, terminal strips and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; switchboards (other than telephone switchboards) and control panels:		
(A) Parts of motor vehicles	14%	C 9.5% E Free
(B) Resistors:		
(1) Precision, standard and laboratory	20%	Free
(2) Other	Free	Free
(C) Fuse links, relays and solenoids	Free	Free
(D) Other	9.5%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (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	15%	Free
(B) Arc-lamps for cinematograph projectors	15%	Free
(C) Other	9.5%	Free
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 transistors and similar mounted devices incorporating semi-conductors; mounted piezo-electric crystals:		
(A) Mercury arc rectifiers, being rectifiers with mercury pool cathodes	9.5%	Free
(B) Thermionic, cold cathode and photo-cathode valves and tubes other than those described in subheading (A) above	15%	Free
(C) Mounted piezo-electric crystals of quartz	6%	Free
(D) Semi-conductors	Free	Free
(E) Other	20%	Free
85.22 Electrical goods and apparatus (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter:		
(A) Standard signal generators, radio type; oscillators, laboratory and standard	20%	Free
(B) Other	12.5%	Free
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	9%	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	4s. 4.8d. [£0.2200] per lb.	Free
(2) Other	1s. 4.8d. [£0.0700] per lb.	Free
(B) Carbon electrodes, other than arc-lamp carbons	Free	Free
(C) Carbon brushes fitted with metal terminals or metal connectors	7%	Free
(D) Other	9.5%	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
85.25 Insulators of any material:		
(A) Porcelain insulators, whether or not incorporating metal fittings, of a weight exceeding 2 lb.	11%	Free
(B) Other	12%	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	14%	C 9.5% E Free
(B) Other :		
(1) Core assemblies and formers	Free	Free
(2) Other	12%	Free
85.27 Electrical conduit tubing and joints therefor, of base metal lined with insulating material	9.5%	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	12%	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) ;
 - (ij) 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. An incomplete or unfinished article of this Section is to be classified as the corresponding complete or finished article, provided it has the essential character of such complete or finished article.
6. Unless otherwise provided, an article of this Section (or an incomplete or unfinished article classified as if it were complete or finished by virtue of the preceding Note 5) imported unassembled is to be classified as an assembled article of the corresponding kind.

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 (heading No. 44.07) or of concrete (heading No. 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.
 - (c) Axle boxes ; brake gear ;
 - (d) Buffers for rolling-stock ; coupling gear and corridor connections ;
 - (e) Coachwork.
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 ;
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.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
86.01 Steam rail locomotives and tenders	9.5%	Free
86.02 Electric rail locomotives, battery operated or powered from an external source of electricity	9.5%	Free
86.03 Other rail locomotives	9.5%	Free
86.04 Mechanically propelled railway and tramway coaches, vans and trucks; mechanically propelled track inspection trolleys	9.5%	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	9.5%	Free
86.06 Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles	9.5%	Free
86.07 Railway and tramway goods vans, goods wagons and trucks:		
(A) For use on railways not exceeding 3 feet in gauge	20%	Free
(B) Other	12%	Free
86.08 Road-rail and similar containers specially designed and equipped to be equally suitable for transport by rail, road and ship	12%	Free
86.09 Parts of railway and tramway locomotives and rolling-stock:		
(A) Of vans, wagons and trucks for use on railways not exceeding 3 feet in gauge	17%	Free
(B) Other	11%	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	12%	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	Commonwealth (C) E.F.T.A. (E)
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	9%	Free
(B) Other tractors :		
(1) Agricultural tractors	9%	C 9% E Free
(2) Other	22%	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) Dumpers designed solely for use in excavating and levelling operations	9%	Free
(B) Agricultural vehicles of a kind mainly used for hauling or pushing another vehicle, appliance or load	9%	C 9% E Free
(C) Other :		
(1) 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%	C 15% E Free
(b) Other	13%	C 8.5% E Free
(2) Motor vehicles for the transport of goods or materials :		
(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%	C 15% E Free
(b) Other	13%	C 8.5% 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	13.5%	C 9% E Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
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 (A)	9%	Free
(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%	C 15% E Free
(b) Other	13%	C 8.5% 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%	C 15% E Free
(b) Other	13%	C 8.5% E Free
87.05 Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	13.5%	C 9% 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 (A)	8.5%	Free
(B) Other :		
(1) Of safety glass	12.5%	C 8.5% E Free
(2) Other	13%	C 8.5% E Free
87.07 Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks); tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors	10.5%	Free
87.08 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	11.5%	Free
87.09 Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds:		
(A) Motor-bicycles with internal combustion piston engines of a cylinder capacity of not less than 800 cubic centimetres	18%	C 18% E Free
(B) Other	18.5%	C 18.5% E Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
87.10 Cycles, not motorised	20%	Free
87.11 Invalid carriages, fitted with means of mechanical propulsion (motorised or not)	10.5%	C 3.5% E Free
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	18.5%	C 12% E Free
(B) Of cycles (not motorised), or invalid carriages (not motorised)	20%	Free
87.13 Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof	12%	Free
87.14 Other vehicles (including trailers), not mechanically propelled, and parts thereof:		
(A) Trailer units of flexible or articulated motor vehicles and parts thereof	22%	C 15% E Free
(B) Other	12.5%	Free

Chapter 88

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

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
88.01 Balloons and airships	10.5%	Free
88.02 Flying machines, gliders and kites; roto-chutes:		
(A) Helicopters of an empty weight of 2,000 kilograms or less	14%	Free
(B) Other	8%	Free
88.03 Parts of goods falling in heading No. 88.01 or 88.02	8%	Free
88.04 Parachutes and parts thereof and accessories thereto:		
(A) Of silk or man-made fibres	20%	Free
(B) Other	9.5%	Free
88.05 Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles	9.5%	Free

Chapter 89

SHIPS, BOATS AND FLOATING STRUCTURES

NOTE

A hull, unfinished or incomplete vessel, assembled or unassembled, or a complete vessel, unassembled, is to be classified as a vessel of a particular kind if it has the essential character of a vessel of that kind except that a hull or such a vessel for breaking up is to be classified in heading No. 89.04. In other cases such goods are to be classified within heading No. 89.01.

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 States Supervisor may determine.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
89.01 Ships, boats and other vessels not falling within any of the following headings of this Chapter:		
(A) Of a gross tonnage of 80 tons or more	Free	Free
(B) Fishing vessels of the kind commonly known as Danish-type seiners with a fuel carrying capacity of not less than 500 gallons	Free	Free
(C) Other	6%	Free
89.02 Tugs:		
(A) Of a gross tonnage of 80 tons or more	Free	Free
(B) Other	6%	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) Of a gross tonnage of 80 tons or more	Free	Free
(B) Other	6%	Free
89.04 Ships, boats and other vessels for breaking up	Free	Free
89.05 Floating structures other than vessels (for example, cofferdams, landing stages, buoys and beacons)	9.5%	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. 69.08 ; 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) ;
 - (ij) Articles of Chapter 97 ; or
 - (k) Capacity measures, which are to be classified according to the material of which they are made.
2. An incomplete or unfinished machine, appliance, instrument or apparatus is to be classified with the corresponding complete or finished machine, appliance, instrument or apparatus, provided it has the essential character of that complete or finished article.
3. Subject to Notes 1 and 2 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.
4. 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.
5. 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.
6. 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.
7. 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	Commonwealth (C) E.F.T.A. (E)
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 (contact type); spools or reels, for film; screens for projectors:		
(A) Cinematographic editing machines incorporating means of projection	22.5%	Free
(B) Other :		
(1) Cinematographic enlargers and reducers (optical printers); re-recorders; other optical projection apparatus	24%	Free
(2) Film viewing magnifiers	24%	Free
(3) Re-winders for cinematograph film	9%	Free
(4) Other	9.5%	Free
90.11 Microscopes and diffraction apparatus, electron and proton	20%	Free
90.12 Compound optical microscopes, whether or not provided with means for photographing or projecting the image:		
(A) Micro-manipulators	20%	Free
(B) Other	30%	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:		
(A) Spotlights (non-focussing) and searchlights	20%	Free
(B) Stereoscopes	20%	Free
(C) Other	24%	Free
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	29%	Free
(B) Other :		
(1) Compasses	20%	Free
(2) Surveying (including photogrammetrical surveying) and hydrographic instruments :		
(a) Clinometers; hypsometers; co-ordinatographs	15%	Free
(b) Cross staff heads; plane tables	14%	Free
(c) Other	12.5%	Free
(3) Navigational instruments :		
(a) Accelerometers; altimeters; horizons (artificial), gyroscopic type	15%	Free
(b) Other	12.5%	Free
(4) Meteorological, hydrological and geophysical instruments	14%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
90.15 Balances of a sensitivity of five centigrams or better, with or without their weights	20%	Free
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	24.5%	Free
(2) Other	30%	Free
(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	20%	Free
(2) Curves; drafting machines; parallel rules; protractors; precision squares, set squares and T squares; scribing blocks of precision or surface gauges; straight edges; surface plates	15%	Free
(3) Other:		
(a) Gauges and measuring instruments of precision of the types used in engineering machine shops and viewing rooms	15%	Free
(b) Other	14%	Free
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	9.5%	Free
(2) Other	24%	Free
(B) Other instruments and appliances:		
(1) Cardiographs; optometers; myographs	13%	Free
(2) Glass barrelled hypodermic syringes	13%	Free
(3) Other	11%	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)	8%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
90.19 Orthopaedic appliances, surgical belts, trusses and the like; artificial limbs, eyes, teeth and other artificial parts of the body; deaf aids; splints and other fracture appliances:		
(A) Artificial human eyes of glass	Free	Free
(B) Other	9%	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	15%	Free
90.21 Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	9.5%	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)	12%	Free
90.23 Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:		
(A) Pyrometers, optical	30%	Free
(B) Other	15%	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	9.5%	Free
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	24%	Free
(B) Environmental test chambers	8.5%	Free
(C) Other instruments and apparatus	20%	Free
90.26 Gas, liquid and electricity supply or production meters; calibrating meters therefor	9.5%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
90.27 Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes:		
(A) Stroboscopes	30%	Free
(B) Mileometers, revolution indicators and speed indicators, suitable for use on motor vehicles	14%	C 9.5% E Free
(C) Other	12%	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	24%	Free
(B) Telemetering instruments and apparatus	12.5%	Free
(C) Automatic voltage regulators and other automatic regulators of electrical quantities; automatic control instruments and apparatus for controlling non-electrical quantities but not including instruments and apparatus for automatic control of flow, depth, pressure, or other variables of liquids or gases, or of temperature	12.5%	Free
(D) Other:		
(1) Oscilloscopes and associated instruments	Free	Free
(2) Other	14%	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	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 and not exceeding twelve millimetres in thickness measured with the plate and bridges.
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	Commonwealth (C) E.F.T.A. (E)
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, including blanks thereof	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 receiver (heading No. 85.15) ;
 - (d) Brushes (for cleaning musical instruments) falling within heading No. 96.02 ;
 - (e) Toy instruments (heading No. 97.03) ; or
 - (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06).
2. For the purposes of this Chapter, an incomplete or unfinished instrument or apparatus is to be classified as the corresponding complete or finished article, provided it has the essential character of such a complete or finished article.
3. 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.
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 classified elsewhere in this Schedule, in general according to their constituent material, and not under heading No. 92.10 or 92.13.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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	20%	Free
92.02 Other string musical instruments	15%	Free
92.03 Pipe and reed organs, including harmoniums and the like	15%	Free
92.04 Accordions, concertinas and similar musical instruments; mouth organs:		
(A) Piano accordions	9.5%	Free
(B) Other	12%	Free
92.05 Other wind musical instruments	15%	Free
92.06 Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	20%	Free
92.07 Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	15%	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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 :		
(1) Musical boxes	18%	Free
(2) Other	20%	Free
(B) Mechanical singing birds ; decoy calls and effects of all kinds ; mouth-blown sound signalling instruments	12%	Free
92.09 Musical instrument strings:		
(A) For keyboard instruments	20%	Free
(B) Other	15%	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	6%	Free
(2) Reeds, and reed plates incorporating reeds, not comprised in subheading (1) above	12%	Free
(3) Drum head skins	9%	Free
(4) Mechanical movements for musical boxes	15%	Free
(5) Other parts and accessories :		
(a) Specialised for use with concertinas, accordions, wind or string instruments	15%	Free
(b) Other	20%	Free
(B) Metronomes ; tuning forks and pitch pipes not comprised in subheading (A) above	12%	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%	Free
(B) Television image and sound recorders and reproducers, magnetic	Free	Free
(C) Other :		
(1) Tape duplicating apparatus	Free	Free
(2) Gramophones with electrical amplification ; combined recorders and reproducers (complete with electrical amplifiers); recorders without reproducing apparatus	12%	Free
(3) Other	14.5%	Free

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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	9%	Free
(b) Other	15%	Free
(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%	Free
(B) Parts and accessories of the apparatus of subheading No. 92.11 (B) and 92.11 (C) (1)	Free	Free
(C) Gramophone needles or styli :		
(1) Of steel or fibre	11%	Free
(2) Of other materials	13%	Free
(D) Other parts and accessories :		
(1) Of gramophones	14.5%	Free
(2) Other	12%	Free

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. For the purposes of this Chapter, incomplete or unfinished arms are to be classified with the corresponding complete or finished articles, provided they have the essential character of such complete or finished articles.
3. 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.
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	Commonwealth (C) E.F.T.A. (E)
93.01 Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	15%	Free
93.02 Revolvers and pistols, being firearms	12%	Free
93.03 Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)	12%	Free
93.04 Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:		
(A) Miniature, cadet and sporting rifles and carbines ; sporting guns ; pistols and revolvers for firing blank cartridges only	12%	Free
(B) Other	11%	Free
93.05 Arms of other descriptions, including air, spring and similar pistols, rifles and guns:		
(A) Air, spring and similar pistols, rifles and guns	21%	Free
(B) Other	12%	Free
93.06 Parts of arms, including roughly sawn gun stock blocks and 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	12%	Free
93.07 Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition	12%	Free

Section XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

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

NOTES

1. This Chapter does not cover :
- (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62 ;
 - (b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings ;
 - (c) Articles of stone or ceramic materials, used as chairs, seats, tables or columns, of the kind used in parks, gardens or vestibules, falling within 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 references in headings Nos. 94.01 and 94.02 to chairs and other seats and in headings Nos. 94.02 and 94.03 to furniture are to be taken as not applying to articles which are not designed for placing on the floor or ground. This provision is, however, to be taken not to apply to the following, even if they are designed to be fixed to the wall or to stand one on the other :
- (a) Kitchen cabinets and similar cupboards ;
 - (b) Folding seats and beds ;
 - (c) Unit bookcases and similar unit furniture.
3. An article of furniture, whether or not comprising sheets, parts or fittings of glass, marble or other materials, imported unassembled, is to be treated as a single assembled article of furniture, provided that the components are imported together.
4. (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	Commonwealth (C) E.F.T.A. (E)
94.01 Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof:		
(A) Chairs and other seats :		
(1) Wholly of birchwood (other than plywood or bentwood), not stained, polished, painted or otherwise treated	11.5%	Free
(2) Other :		
(a) Of metal	11%	Free
(b) Of other materials	12%	Free
(B) Parts of the above	12%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (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	11%	Free
94.03 Other furniture and parts thereof:		
(A) Tables, stands, desks and counters, bookcases and bookshelves, drawers and cupboards, shelving, storage bins and storage racks, office letter racks, lockers and cabinets (including filing cabinets):		
(1) Of metal	11%	Free
(2) Of other materials	12%	Free
(B) Other furniture	12%	Free
(C) Parts of the above	12%	Free
94.04 Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material, or of expanded, foam or sponge rubber or of expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows):		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	21%	Free
(B) Other	20%	Free

Chapter 95

ARTICLES AND MANUFACTURES OF CARVING OR MOULDING MATERIAL

NOTE

This Chapter does not cover:

- (a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks);
- (b) Fans or hand screens, non-mechanical (heading No. 67.05);
- (c) Articles falling within Chapter 71 (for example, imitation jewellery);
- (d) Cutlery or other articles falling within Chapter 82, whether or not having handles or other parts of carving or moulding materials; the headings of the present Chapter apply, however, to separate 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).

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
95.01 Worked tortoise-shell and articles of tortoise-shell	18%	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	18%	Free
95.03 Worked ivory and articles of ivory	17%	Free
95.04 Worked bone (excluding whalebone) and articles of bone (excluding whalebone):		
(A) Unstrung beads	Free	Free
(B) Other	9.5%	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	18%	Free
(2) Other	9.5%	Free
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	9.5%	Free
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	16%	Free
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	11%	Free

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	Commonwealth (C) E.F.T.A. (E)
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	12%	Free
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	12%	Free
(B) Brooms, household and toilet brushes :		
(1) With filling of man-made fibres (including monofil of heading No. 51.01 or 51.02)	22.5%	Free
(2) With filling of iron or steel wire	22.5%	Free
(3) Other	6s. [£0.3000] per gross or 20%, whichever is the greater	Free
(C) Other :		
(1) Brushes with filling of man-made fibres (including monofil of heading No. 51.01 or 51.02)	20%	Free
(2) Brushes with filling of iron or steel wire ; pipe cleaners	20%	Free
(3) Other	17%	Free
96.03 Prepared knots and tufts for broom or brush making	12%	Free
96.04 Feather dusters	12%	Free
96.05 Powder-puffs and pads for applying cosmetics or toilet preparations	12%	Free
96.06 Hand sieves and hand riddles	15%	Free

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. An incomplete or unfinished article is to be classified with the corresponding complete or finished article, provided it has the essential character of that complete or finished article.
5. 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	Commonwealth (C) E.F.T.A. (E)
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	15%	Free
97.02 Dolls	15%	Free
97.03 Other toys; working models of a kind used for recreational purposes	15%	Free
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
(B) Coin or disc operated machines	12%	Free
(C) Other	15%	Free
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	12%	Free
(B) Other	15%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
97.06 Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04):		
(A) Wooden golf club head blocks roughly shaped by sawing but not further manufactured	Free	Free
(B) Rackets, exceeding 9 oz. in weight	5s. [£0.2500] per racket or 21%, whichever is the greater	Free
(C) Unstrung racket frames	3s. [£0.1500] per frame or 21%, whichever is the greater	Free
(D) Golf clubs of a value exceeding 12s. 6d. [£0.6250] each; golf club shafts of a value exceeding 4s. 6d. [£0.2250] each; rough turned wooden golf club shafts of any value; golf tees of wood	20%	Free
(E) Skates	20%	Free
(F) Other	21%	Free
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	9%	Free
(B) Fishing reels; fish hooks of iron or steel	15%	Free
(C) Other	17%	Free
97.08 Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	15%	Free

Chapter 98

MISCELLANEOUS MANUFACTURED ARTICLES

NOTES

1. This Chapter does not cover :
 - (a) Eyebrow and other cosmetic pencils (heading No. 38.06);
 - (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	Commonwealth (C) E.F.T.A. (E)
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	26%	Free
(B) Cuff-links and parts and blanks thereof:		
(1) Decorative glass smallwares, unmounted	Free	Free
(2) Decorative plastic smallwares, unmounted	10%	Free
(3) Other	15%	Free
(C) Press-fasteners of the dome type having not less than three parts to a set	7.5%	Free
(D) Other	9%	Free
98.02 Slide fasteners and parts thereof:		
(A) Slide fasteners	7.2d. [£0.0300] per dozen plus, for any length in excess of 2½ inches, 1.2d. [£0.0050] per dozen for each inch or part of an inch of such excess	Free
(B) Parts of slide fasteners:		
(1) Metal chain scoops mounted on tape or other material	0.72d. [£0.0030] per foot length of single tape or 12%, whichever is the greater	Free
(2) Unmounted metal chain scoops and all other metal components	1s. 9d. [£0.0875] per lb. or 12%, whichever is the greater	Free
(3) Other	6%	Free
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	12%	Free
98.04 Pen nibs and nib points	9%	Free
98.05 Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks:		
(A) Pencil leads and tailors' chalks	6%	Free
(B) Pencils, slate pencils, drawing charcoals and billiards chalks	12%	Free
(C) Crayons, pastels, writing and drawing chalks	10%	Free

Tariff Heading	Rate of Duty	
	Full	Commonwealth (C) E.F.T.A. (E)
98.06 Slates and boards, with writing or drawing surfaces, whether framed or not	12%	Free
98.07 Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks:		
(A) Hand-operated daters and numberers with metal figures over 6 millimetres in height, and self-inking hand-operated daters and numberers with rubber letters or figures	7%	Free
(B) Devices for making labels by printing or embossing, otherwise than by stamping the whole legend simultaneously	8%	Free
(C) Other	12%	Free
98.08 Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	12%	Free
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	12%	Free
98.10 Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks	Free*	Free
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%	Free
98.12 Combs, hair-slides and the like	12%	Free
98.13 Corset busks and similar supports for articles of apparel or clothing accessories	12%	Free
98.14 Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor:		
(A) Of glass, or containing precious metal (not including base metal rolled, coated or plated with precious metal)	18%	Free
(B) Other	12%	Free
98.15 Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners:		
(A) Vacuum flasks and other vacuum vessels, complete with cases	18%	Free
(B) Parts	16%	Free
98.16 Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	9.5%	Free

*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.

<i>Tariff Heading</i>	<i>Rate of Duty</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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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INDEX

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

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

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

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