

BUITENGEWONE



EXTRAORDINARY

# Staatskoerant

VAN DIE REPUBLIEK VAN SUID-AFRIKA

THE REPUBLIC OF SOUTH AFRICA

# Government Gazette

[Geregistreer by die Hoofposkantoor as 'n Nuusblad.]

[Registered at the General Post Office as a Newspaper.]

Prys 10c Price  
Oorsee 15c Overseas  
POSVRY—POST FREE

VOL. XIII.]

KAAPSTAD, 31 JULIE 1964.  
CAPE TOWN, 31st JULY, 1964.

[No. 866

DEPARTEMENT VAN DIE EERSTE MINISTER

DEPARTMENT OF THE PRIME MINISTER

No. 1148.]

[31 Julie 1964.

Hierby word bekend gemaak dat die Staatspresident sy goedkeuring gegee het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

Wet 91 van 1964: Douane- en Aksynswet, 1964

BLADSY  
2

No. 1148.]

[31st July, 1964.

It is hereby notified that the State President has assented to the following Act which is hereby published for general information:—

No. 91 of 1964: Customs and Excise Act, 1964

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# ACT

To provide for the levying of customs and excise duties, the prohibition and control of the importation or manufacture of certain goods and for matters incidental thereto.

(English text signed by the State President.)  
(Assented to 27th July, 1964.)

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**BE IT ENACTED** by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

### CHAPTER I.

#### DEFINITIONS.

1. In this Act, unless the context otherwise indicates—
- Definitions.
- (i) "agricultural distiller" means any owner or occupier of a farm in the Province of the Cape of Good Hope, the Transvaal or the Orange Free State or in the territory of South-West Africa who—
    - (a) is licensed to keep a still on such farm; and
    - (b) in the Province of the Cape of Good Hope or in the territory of South-West Africa is licensed to distil spirits exclusively from grapes grown by him on such farm; or
    - (c) in the Province of the Transvaal or the Orange Free State is licensed to distil spirits on such farm from grapes or other prescribed fresh fruit grown by him on such farm; (xx)

- the Secretary; (xxiii)
- (iii) "crew" includes every person (except the master or pilot) employed in any capacity on board any ship or aircraft; (iv)
  - (iv) "customs duty" means any duty leviable under Schedule No. 1 or 2 on goods imported into the Republic; (ix)
  - (v) "customs tariff" means Schedule No. 1 in so far as it relates to imported goods; (x)
  - (vi) "department" means the Department of Customs and Excise; (vi)
  - (vii) "duty" means any duty leviable under this Act; (xxvii)
  - (viii) "entry for home consumption" includes entry under any item in Schedule No. 3, 4 or 6; (xviii)
  - (ix) "excisable goods" means any goods specified in Part 2 of Schedule No. 1 which have been manufactured in the Republic; (xxxiii)
  - (x) "excise duty" means any duty leviable under Part 2 of Schedule No. 1 on any goods manufactured in the Republic; (i)
  - (xi) "excise value" means value as defined in section *sixty-nine*; (ii)
  - (xii) "exporter", in relation to imported goods, includes the manufacturer, supplier or shipper of such goods or any person inside or outside the Republic representing or acting on behalf of such manufacturer, supplier or shipper; (xxxiv)
  - (xiii) "goods" includes all wares, articles, merchandise, animals, currency, matters or things; (xiv)
  - (xiv) "Government Brandy Board" means the board or other body referred to in section *sixty-eight* of the Excise Act, 1956 (Act No. 62 of 1956), or any other body established under the name of Government Brandy Board in terms of any law passed after the commencement of this Act; (xxviii)
  - (xv) "home consumption" means consumption or use in the Republic; (v)
  - (xvi) "illicit goods", in relation to imported or excisable goods, means any such goods in respect of which any contravention under this Act has been committed, and includes any preparation made wholly or in part from spirits which were illicit goods; (xxiv)
  - (xvii) "importer" includes any person who, at the time of importation—
    - (a) owns any goods imported;
    - (b) carries the risk of any goods imported;
    - (c) represents that or acts as if he is the importer or owner of any goods imported;
    - (d) actually brings any goods into the Republic;
    - (e) is beneficially interested in any way whatever in any goods imported;
    - (f) acts on behalf of any person referred to in paragraph (a), (b), (c), (d) or (e); (xvii)
  - (xviii) "land" includes off-loading from any vehicle; (xix)
  - (xix) "manufacture" includes any process—
    - (a) in the manufacture of any excisable goods;
    - (b) in the conversion of any goods into excisable goods;
    - (c) whereby the dutiable quantity or value of any excisable goods is increased in any manner; or
    - (d) in the recovery of excisable goods from excisable goods or any other goods; (xxxv)
  - (xx) "master", in relation to any ship, means any person (other than a pilot) having charge of such ship; (xii)
  - (xxi) "Minister" means the Minister of Finance; (xxii)
  - (xxii) "officer" means a person employed on any duty relating to customs and excise by order or with the concurrence of the Secretary, whether such order has been given or such concurrence has been expressed before or after the performance of the said duty; (iii)
  - (xxiii) "ordinary duty" means any duty specified in Part 1 or 2 of Schedule No. 1; (xiii)
  - (xxiv) "owner" includes any person lawfully acting on behalf of the owner; (xi)

- (xxvii) "plant" includes vessels, utensils, appliances and fittings; (xvi)
- (xxviii) "prescribed" means prescribed by this Act; (xxxvii)
- (xxix) "regulation" means a regulation made by the Minister under this Act; (xxix)
- (xxx) "rule" means a rule made by the Secretary under this Act; (xxvi)
- (xxxi) "Secretary" means the Secretary for Customs and Excise or any officer lawfully acting in that capacity; (xxx)
- (xxxii) "ship" means any ship, vessel or boat (including a flying boat) of any kind whatsoever; (xxxi)
- (xxxiii) "State warehouse" means any premises provided by the State for the deposit of goods for the security thereof and of the duties due thereon, or pending compliance with the provisions of any law in respect of such goods; (xxxii)
- (xxxiv) "still" means any apparatus for, or capable of, distilling spirits and includes any part thereof; (vii)
- (xxxv) "still maker" means a person who manufactures or imports stills for sale and includes a person who repairs stills for reward; (viii)
- (xxxvi) "this Act" includes any proclamation, government notice, regulation or rule issued or made thereunder; (xv)
- (xxxvii) "vehicle" means any aircraft, train, motor car, van, truck, cart, barrow or other conveyance of any kind whatsoever, and includes the fittings, furnishings and equipment thereof, and also pack animals and their harness and tackle; (xxxvi)
- (xxxviii) "wine-grower" means a farmer who cultivates vines on land in his own occupation and who produces on such land wine from grapes grown on such vines; (xxxix)
- (xxxix) "worts" means any liquid substance containing saccharine matter before fermentation has commenced. (xxxviii)

## CHAPTER II.

### ADMINISTRATION, GENERAL DUTIES AND POWERS OF SECRETARY AND OFFICERS, AND APPLICATION OF ACT.

2. (1) The Secretary shall, subject to the control of the Minister, be charged with the administration of this Act, including the interpretation of the Schedules thereto.

Secretary to  
administer Act.

(2) The Collector shall perform his duties and exercise his powers under this Act with due regard to any instructions issued by the Secretary.

3. (1) Any duty imposed or power conferred on the Secretary may be performed or exercised by the Secretary personally or by an officer under a delegation from or under the control or direction of the Secretary.

Delegation of  
duties and  
powers of  
Secretary.

(2) Any decision made and any notice or communication signed or issued by any such officer may be withdrawn or amended by the Secretary or by the officer concerned (with effect from the date of making such decision or signing or issuing such notice or communication or the date of withdrawal or amendment thereof) and shall, until it has been so withdrawn, be deemed, except for the purposes of this sub-section, to have been made, signed or issued by the Secretary.

4. (1) Subject to the laws governing the public service, officers employed in the department shall act under the control and direction of the Secretary.

General duties  
and powers of  
officers.

(2) No officer shall be directly financially interested in the manufacture or sale or importation of or trade in imported or excisable goods.

(3) No officer shall, except for the purposes of this Act or when required to do so as a witness in a court of law, disclose any information relating to any person, firm or business acquired in the performance of his duties.



require from any person the production then and there, or at a time and place fixed by the officer, of any book, document or thing which by this Act is required to be kept or exhibited or which relates to or which he has reasonable cause to suspect of relating to matters dealt with in this Act and which is or has been on the premises or in the possession or custody or under the control of any such person or his employee;

- (iii) at any time and at any place require from any person who has or is believed to have the possession or custody or control of any book, document or thing relating to any matter dealt with in this Act, the production thereof then and there, or at a time and place fixed by the officer; and
- (iv) examine and make extracts from and copies of any such book or document and may require from any person an explanation of any entry therein and may attach any such book, document or thing as in his opinion may afford evidence of an offence under this Act.

(b) An officer may take with him on to any premises an assistant or a member of the police force.

(5) Any person in connection with whose business any premises are occupied or used, and any person employed by him shall at any time furnish such facilities as may be required by the officer for entering the premises and for the exercise of his powers under this section.

(6) (a) If an officer, after having declared his official capacity and his purpose and having demanded admission into any premises, is not immediately admitted, he and any person assisting him may at any time, but at night only in the presence of a member of the police force, break open any door or window or break through any wall on the premises for the purpose of entry and search.

(b) An officer or any person assisting him may at any time break up any ground or flooring on any premises for the purpose of search and if any room, place, safe, chest, box or package is locked and the keys thereof are not produced on demand, may open such room, place, safe, chest, box or package in any manner.

(7) An officer may require any person to appear before him at any time and place fixed by the officer and may then and there question that person, either alone or in the presence of any other person, as he thinks fit, with respect to any matter dealt with in this Act.

(8) An officer may question, either alone or in the presence of any other person, as he thinks fit, with respect to any matter dealt with in this Act, any person whom he finds on any premises entered in terms of this section or whom he has reasonable grounds for believing to be or to have been employed on any premises in respect of which any provision of this Act is applicable, or whom he has reasonable grounds for believing to be or to have been in possession, custody or control of anything, in respect of which any such provision is applicable.

(9) (a) An officer may board any ship or may stop and board any vehicle and may search any such ship or vehicle or any person found therein or thereon for goods upon which duty has not been paid, or in respect of which he has reasonable cause to believe that there has been a contravention of any provision of this Act, and may freely remain on such ship or vehicle in pursuance of his duties.

(b) If any room, cabin, place, safe, chest, box or package is locked and the keys thereof are not produced on demand, the officer may open such room, cabin, place, safe, chest, box or package in any manner.

(10) An officer may stop any person whom he has reason to suspect of having dutiable goods or goods in respect of which a contravention under this Act has been committed, secreted

- (11) (a) Any person may, before being searched in terms of this section, require the officer concerned to take him before the Collector, who may in his discretion discharge such person or direct that he be searched: Provided that the provisions of this paragraph shall apply only if such person is stopped within a harbour or airport control area and during the prescribed working hours of the Collector.
- (b) A female shall only be searched by a female.
- (12) An officer may lock up, seal, mark, fasten or otherwise secure any warehouse, store, room, cabin, place, vessel, appliance, utensil, fitting, vehicle or goods if he has reason to believe that any contravention under this Act has been or is likely to be committed in respect thereof or in connection therewith.
5. For the purposes of this Act, the territory of South-West Africa (including the Eastern Caprivi Zipfel referred to in sub-section (3) of section three of the South-West Africa Affairs Amendment Act, 1951 (Act No. 55 of 1951)), shall be deemed to be a part of the Republic.

Application  
of Act.

### CHAPTER III.

#### IMPORTATION, EXPORTATION AND TRANSIT AND COASTWISE CARRIAGE OF GOODS.

6. (1) The Secretary may, subject to such conditions as he may specify, by rule appoint or prescribe—
- (a) places to be places of entry for the Republic, through which goods may be imported or exported or where goods may be landed for transit or coastwise carriage, where foreign-going ships may call, where persons entering or leaving the Republic may disembark or embark or where goods may be entered for customs and excise purposes;
- (b) the roads or routes (including railways) over which persons may enter or leave the Republic or imported goods or goods intended for export or transit carriage may enter or leave the Republic or may be carried from any one point to any other point or the means of carriage of such goods;
- (c) places as warehousing places where customs and excise warehouses may be established;
- (d) places for such particular and limited purposes and for such periods as may be specified;
- (e) places to be customs and excise airports at which aircraft entering the Republic shall first land, from which aircraft leaving the Republic shall finally depart, through which goods may be imported or exported or where goods may be landed for transit or coastwise carriage or where persons entering or leaving the Republic may disembark or embark;
- (f) places at appointed places of entry or at customs and excise airports for the landing or embarkation of persons and the landing, loading or examination of goods (including baggage);
- (g) sheds as transit sheds into which goods, before due entry thereof, may be removed from a ship, aircraft or vehicle;
- (h) entrances and exits, general or special, to or from any dock or wharf area or customs and excise airport;
- (i) the hours during which any place, road, route, shed, entrance or exit appointed or prescribed under any paragraph of this sub-section may be used for the purposes specified in such paragraph.
- (2) If any places, roads, routes, means of carriage, sheds, entrances or exits, as the case may be, have been appointed or prescribed by the Secretary under any paragraph of sub-section (1), only such places, roads, routes, means of carriage, sheds, entrances or exits so appointed or prescribed may, subject to the provisions of sub-section (3), be used or employed for the purposes for which they have been so appointed or prescribed under such paragraph and if any hours have been prescribed under paragraph (i) of sub-section (1) during which any place, road, route, shed, entrance or exit referred to in the said paragraph (i) may be used such place, road, route, shed, entrance or exit shall be used only during such hours.

Appointment  
of places of entry,  
authorized roads  
and routes, etc.



(3) The master of a foreign-going ship or such other class of ship as the Secretary may specify by rule shall not call at any place in the Republic other than a place of entry appointed in terms of this section and the pilot of an aircraft arriving in the Republic shall, unless the Secretary has granted him special permission to land elsewhere, make his first landing at a place appointed as a customs and excise airport in terms of this section and shall forthwith take his aircraft to the examination station at that airport: Provided that the provisions of this sub-section shall not apply if the master or pilot, as the case may be, is forced by stress of weather, accident or other circumstances beyond his control to call or land at a place not so appointed and he reports to the Collector nearest to the place where he was so forced to call or land or to the Collector at the first place of entry or customs and excise airport appointed in terms of this section at which he next arrives and complies with the regulations.

(4) (a) Subject to the provisions of this Act, any person on foot or in charge of a vehicle entering or leaving any dock or wharf area or customs and excise airport or entering or leaving the Republic by road at a place where an officer is stationed, shall stop or bring such vehicle to a stop for the purpose of being searched or examined by such officer in his discretion and such person shall not proceed or cause such vehicle to proceed until permitted by such officer.

(b) If any such person fails to stop, or to bring such vehicle to a stop or proceeds or causes such vehicle to proceed without permission, the officer may take such action, including the use of force, as he may deem necessary to stop such person or vehicle and no person shall be entitled to any compensation for any loss or damage arising out of any *bona fide* action of an officer under this section.

(5) The owner or occupier of a transit shed appointed in terms of this section shall, if required by the Secretary, provide accommodation to the satisfaction of the Secretary, for any officer whom the Secretary considers it necessary to station at such shed.

7. (1) The master of any ship arriving at any place of entry appointed in terms of section six, whether laden or in ballast, shall within twenty-four hours after the ship's arrival and, unless the Collector has given permission to the contrary, before the landing or embarkation of passengers or crew or the landing or loading of goods, and the pilot of any aircraft arriving in the Republic, whether with or without goods or passengers, shall within three hours after landing at any place appointed as a customs and excise airport in terms of the said section six or within such further time as the Secretary may allow, but in any event before the landing or embarkation of passengers or crew or the landing or loading of goods—

Report of arrival  
or departure  
of ships or  
aircraft.

(a) make due report in writing of the arrival, with as many duplicates or extracts as the Collector may require;

(b) make and subscribe to a declaration as to the truth of the report before the Collector and answer all such questions concerning the ship or aircraft, the cargo and stores, and the crew, passengers and voyage or flight as may be put to him by the Collector; and

(c) produce, if required, the official log books for the voyage or flight, the stowage plans and any other documents in his possession relating to the cargo, stores, crew, passengers and voyage or flight.

(2) The report referred to in sub-section (1) shall contain such particulars as the Minister may prescribe by regulation and shall further include—

(a) a list of the passengers; and

(b) manifests of all goods on board or a manifest, in the prescribed form, of all goods consigned to such place, as the Secretary may require.

(3) The master of any ship and the pilot of any aircraft bound from any place within to any place outside the Republic shall appear before the Collector and deliver to him a report outwards in the prescribed form together with a full account

of the cargo laden and of all non-duty-paid imported goods and excisable goods shipped as stores on board that ship or aircraft and shall make and subscribe to a declaration as to the truth of such report and account and answer all such questions as may be put to him by the Collector.

(4) No goods shall be laden on any ship or aircraft before delivery to the Collector of an entry outwards containing such particulars of the ship or aircraft and its destination as may be prescribed in the regulations.

(5) The provisions which shall apply in connection with the departure of any ship or foreign-going aircraft from any place within to any other place within the Republic shall be as prescribed by regulation.

(6) (a) The master of a ship or the pilot of a foreign-going aircraft shall not cause or permit the ship or aircraft to depart from any appointed place of entry or any place appointed as a customs and excise airport without first obtaining a certificate of clearance or transire for the intended voyage or flight from the Collector, and the master or pilot, as the case may be, shall not after departure call or land at any place in the Republic other than an appointed place of entry or a place appointed as a customs and excise airport, unless forced to do so by stress of weather, accident or other circumstances beyond his control.

(b) The provisions which shall apply where such master or pilot has been so forced to call or land at a place other than an appointed place of entry or a place appointed as a customs and excise airport shall be as prescribed by regulation.

(7) If a ship or aircraft in respect of which a clearance has been issued at any place in terms of this section does not depart from that place within thirty-six hours of the time when the clearance was issued, or within such further time as the Collector may allow, such clearance shall lapse and the master or pilot shall obtain fresh clearance before causing or permitting the ship or aircraft to depart.

(8) If any report required in terms of this section is found to be in any way incomplete or incorrect, the Collector may, if he is satisfied that there was no fraudulent intention, permit the master or pilot to amend his report.

(9) The master of a ship or the pilot of an aircraft may, with the permission of the Secretary and subject to such conditions as he may impose, retain on board goods consigned to any port or airport for landing at any other port or airport or land at any port or airport goods not consigned thereto.

(10) (a) Subject to the regulations, the Secretary may grant general or special transires, on such conditions as he may impose, in respect of any coasting ship or ship exclusively engaged in fishing, sealing or whaling or collecting and transporting guano or such other activity as the Secretary may determine.

(b) The Secretary may by notice to the master or owner of the ship or any member of the crew on board such ship revoke any such transire.

(11) The Secretary may, subject to such conditions as he may impose, exempt any ship or aircraft or any class or kind of ship or aircraft from all or any of the provisions of this section.

8. (1) (a) The Collector may board any ship or aircraft arriving at any place or airport in the Republic or being within the territorial waters or fishing zone of the Republic and freely stay on board for so long as he deems necessary for the proper performance of his duties.

Boarding and searching of ships and aircraft.

(b) The Collector shall have free access to and the right to rummage every part of such ship or aircraft and to examine all goods on board, with power to fasten down hatchways and to mark any goods before landing and to lock up, seal, mark or otherwise secure any goods on board that ship or aircraft, including the wireless apparatus thereof and he may also demand from the master of such ship or the pilot of such



aircraft the production of any document to which any provision of this Act relates.

- (c) The master of such ship or the pilot of such aircraft shall, according to his means, provide accommodation and board for the Collector to the satisfaction of the Secretary.

(2) If any lock, seal or mark placed upon any goods on board any ship or aircraft by the Collector in terms of the provisions of this section is wilfully opened, broken, obliterated or altered or if any goods which have been locked, sealed, marked or otherwise secured in terms of this section are removed or if the hatchways of a ship are, after having been fastened down by the Collector, opened without his consent, the master of such ship or the pilot of such aircraft, as the case may be, shall be guilty of an offence unless he proves that it was not possible for him to have prevented the act in question.

9. (1) On arrival of any ship or aircraft at any place in the Republic—

Sealing of goods on board ships or aircraft.

- (a) the master or pilot thereof shall declare on the prescribed form all sealable goods on board the ship or aircraft which are unconsumed stores of such ship or aircraft; and
- (b) the master or pilot and every member of the crew thereof shall declare on the prescribed form all sealable goods which are his personal property or in his possession,

and the Collector may seal up all such sealable goods.

(2) The Collector may permit surplus stores to be entered for home consumption or for warehousing.

(3) For the purposes of this section "sealable goods" means—

- (a) tobacco, cigars, cigarettes and any other preparations of tobacco or substitutes therefor;
- (b) any spirits or alcoholic beverages;
- (c) opium, preparations of opium in any form and opium outfits;
- (d) cocaine, preparations of cocaine and other habit-forming drugs;
- (e) saccharin, sweetening substances containing saccharin, and substitutes for saccharin;
- (f) articles brought or intended as gifts for or for sale to or exchange with any person;
- (g) all non-duty-paid imported goods and all excisable goods shipped at a place in the Republic as ships' or aircraft stores; and
- (h) any other goods which may from time to time be declared by the Secretary by rule to be sealable goods.

(4) The Collector may, by direction of the Secretary, in addition to sealable goods, seal up any goods which are unconsumed stores of any ship or aircraft or which are in the possession of the master or pilot of such ship or aircraft or of any member of the crew thereof or of any passenger on board thereof.

(5) While the ship or aircraft in question remains at any place in the Republic, no person shall, except in accordance with the rules break or disturb any seal placed by the Collector on any goods in terms of this section.

(6) Except as provided in sub-section (2), no stores of any nature may be landed without the permission of the Collector and all goods acquired on a ship or aircraft shall, if landed, be declared to the Collector for purposes of payment of any duty due thereon.

10. (1) For the purposes of this Act all goods consigned to or brought into the Republic shall be deemed to have been imported into the Republic—

When goods deemed to be imported.

- (a) in the case of goods consigned to a place in the Republic in a ship or aircraft, at the time when such ship or aircraft on the voyage or flight in question, first came within the control area of the port or airport authority at that place, or at the time of the landing of such goods at the place of actual discharge thereof in the Republic if such ship or aircraft did not on that voyage or flight call at the place to which the

goods were consigned or if such goods were discharged before arrival of such ship or aircraft at the place to which such goods were consigned;

- (b) in the case of goods not consigned to a place in the Republic but brought thereto by and landed therein from a ship or aircraft, at the time when such goods were so landed;
- (c) subject to the provisions of sub-section (2), in the case of goods brought to the Republic overland, at the time when such goods entered the Republic; and
- (d) in the case of goods brought to the Republic by post, at the time of importation in terms of paragraph (a), (b) or (c) according to the means of carriage of such goods.

(2) For the purposes of sub-section (1), a place outside the Republic appointed in terms of this Act as a place of entry for goods consigned to the Republic, shall be deemed to be a place in the Republic in respect of goods consigned to such place for removal to the Republic overland.

11. (1) Subject to the regulations, no goods imported into the Republic by ship or aircraft or carried coastwise from any place in the Republic shall without the permission of the Collector be landed, removed or otherwise dealt with, and any goods landed with such permission before due entry thereof, shall be placed in a transit shed or other place approved by the Collector.

No landing and shipping of goods without permission.

(2) All goods landed from a ship or aircraft before due entry of such goods and placed in a transit shed or other approved place in accordance with the provisions of sub-section (1) shall be deemed to be still in the ship or aircraft, and as long as such goods remain in such shed or place, the master or pilot, as the case may be, shall remain responsible therefor in all respects and liable for the duty thereon as if the goods had not been removed from such ship or aircraft.

(3) Subject to the regulations, no goods shall, without the permission of the Collector, be loaded into a ship or aircraft for exportation from the Republic or for carriage coastwise.

(4) No goods or ballast shall, without the permission of the Collector, be laden at any place in the Republic on a ship or aircraft before all inward cargo for that place has been discharged.

(5) Subject to the provisions of sub-section (2) and the regulations and to any conditions which he may impose, the Collector may permit the landing at any place without due entry of goods not consigned to that place from a ship or aircraft which has sustained damage or is in distress.

12. (1) (a) Upon or before arrival at a railway station of any train with any goods thereon from beyond the borders of the Republic, the station master or other person in control of the station or any other person designated by the railway authority concerned by arrangement with the Secretary, shall deliver to the Collector a copy of all advice and delivery notes received by him relating to the goods consigned to that station by that train.

Goods imported or exported overland.

(b) Such station master or other person shall not permit any such goods to be removed from the railway premises without the written sanction of the Collector.

(2) The conductor, guard or other person in charge of a train shall on demand by any officer furnish him with all information at his disposal in respect of any goods on such train.

(3) (a) The person in charge of any vehicle (other than an aircraft or a railway train) whether or not conveying any goods, which arrives by land at any place in the Republic shall come to the office of the Collector nearest to the point at which he crossed the border or the office of the Collector which is most conveniently situated in relation to that point before unloading any goods or in any manner disposing of such vehicle or goods, and make a full written report to such Collector concerning the vehicle or goods, the journey and the

destination of the goods, and shall make and subscribe to a declaration as to the truth of the report.

- (b) Such person shall fully and truthfully answer all questions put to him and produce any way-bills or other documents demanded of him by such Collector.

(4) No person shall remove a vehicle referred to in sub-section (3) from the office referred to in that sub-section until due entry has been made of such vehicle and the goods carried thereon or until permission for removal has been granted by the Collector.

- (5) (a) Every person arriving in the Republic overland, on foot or otherwise shall, whether or not he has any goods in his possession, come to the office of the Collector nearest to the point at which he crossed the border or the office of the Collector which is most conveniently situated in relation to that point, and there report to the Collector the circumstances in which he entered the Republic.

- (b) If he has any goods in his possession, he shall furnish the said Collector with full particulars thereof, and shall fully and truthfully answer all questions put to him by such Collector.

- (c) Such person shall not in any manner dispose of any goods in his possession until they have been released by the Collector.

(6) The provisions of sub-section (5) shall not apply to persons arriving in the Republic by train or by air and who pass through or disembark at a place where a Collector is stationed.

- (7) (a) No person in charge of any vehicle (other than an aircraft) used in the exportation of goods overland shall remove any such vehicle or goods beyond the borders of the Republic except with the permission of the Collector and subject to such conditions as the Secretary may specify.

- (b) The Secretary may in his discretion grant a general permission to any such person.

13. (1) For the purposes of entry and collection of duty on goods imported into the Republic by parcel post, any form or label completed by the sender in respect of the parcel in question and on which the particulars necessary for the assessment of duty are set forth, shall be deemed to be an entry made under the provisions of this Act, and the particulars on any such form or label shall, for the purposes of this Act, be taken as the declaration to be made by the importer under section *thirty-eight*: Provided that the Minister may by regulation exclude from the provisions of this sub-section any goods of a class or kind specified in such regulation or any such goods imported in circumstances so specified.

Goods imported or exported by post.

(2) All goods imported by post other than parcel post shall be entered and declared to by the addressee and in the case of such goods exceeding twenty rand in value, such entry and declaration shall be made at a customs and excise office before a Collector.

(3) Notwithstanding anything contained in sub-sections (1) and (2), any goods imported by post, whether by parcel post or otherwise, which the addressee desires to enter for warehousing, or for removal or export in bond, or under any heading or item of Schedule No. 1 which requires that a certificate be given or a condition be complied with or under any item of any other Schedule relating to imported goods, shall be so entered at a customs and excise office before a Collector.

(4) In the case of goods exported by post, any form or label affixed to or completed in respect of a parcel, on which a description of the contents and their value are set forth, shall be deemed to be a bill of entry export as required by this Act.

14. (1) The conveyance of goods by ship between the coastal ports of the Republic shall be deemed to be coastwise traffic and all ships employed in such traffic shall be deemed to be coasting ships: Provided that no ship arriving from a place outside the Republic, although bound for more than one coastal port in the Republic and no ship clearing from any coastal port in the Republic for a port outside the Republic,

Coastwise traffic and coasting ships.



although bound for one or more intermediate coastal ports in the Republic, shall be deemed a coasting ship nor shall its voyage between ports in the Republic be deemed a coastwise voyage.

(2) A foreign-going ship may also carry coastwise goods while on a voyage between ports in the Republic subject to the regulations and rules relating to such goods.

(3) For the purposes of this Act, any goods landed from any ship at a place in the Republic or suspected by the Collector of having been so landed shall, until the contrary is proved to the satisfaction of the Collector and the provisions of the regulations and rules relating to goods carried coastwise are complied with, be deemed to be imported goods on which duty has not been paid.

15. (1) Any person entering or leaving the Republic shall unreservedly declare all goods in his possession which he brought with him into the Republic or proposes taking with him beyond the borders of the Republic and shall, if required by an officer to do so, produce and open such goods for inspection by the said officer.

Persons entering or leaving the Republic and smugglers.

(2) The Collector shall have the power, in all cases where a person is detected or is concerned in or is suspected by the Collector of an attempt to import, export, land, ship or remove goods illegally or to evade the payment of duties on any goods, forthwith to take the person concerned before a magistrate's court to be summarily or otherwise dealt with, or to secure such person in a police station or other suitable place, until he can be taken before such court.

16. The Collector may in the absence of the owner of any package imported into or landed in or suspected by the Collector to have been imported into or landed in the Republic, open and examine such package at the owner's risk and expense: Provided that wherever possible the Collector shall first make all reasonable efforts to ascertain the whereabouts of such owner and afford the said owner the opportunity of himself appearing before the Collector and opening the package in question.

Opening of packages in absence of owner.

17. (1) Whenever any goods are taken to and secured in any State warehouse, the Secretary may require rent to be paid for such period as the goods remain therein, at the rates fixed by rule.

State warehouse.

(2) Any officer who has the custody of any goods in any State warehouse may refuse delivery thereof from such warehouse until he has been furnished with proof to his satisfaction that—

- (a) the person claiming the goods is lawfully entitled to such goods;
- (b) all relevant provisions of this Act or any law relating to the importation or exportation or transit or coastwise carriage of goods have been complied with;
- (c) freight and other charges (including landing and wharfage charges) and rent due in respect of the goods have been paid.

(3) The State or any officer shall in no case be liable in respect of any loss or diminution of or damage to any goods in a State warehouse.

(4) If a warrant or permission for the removal of any goods from a State warehouse has been granted by the Collector, and the person to whom such warrant or permission has been granted does not immediately remove the said goods from the warehouse, they may, notwithstanding any other provisions of this Act, in the discretion of the Secretary, be dealt with as if they were goods in respect of which entry has not been made under the provisions of this Act.

18. (1) Notwithstanding anything to the contrary in this Act contained—

Removal of goods in bond.

- (a) the importer or owner of any imported goods landed in the Republic or the manufacturer or owner or purchaser of any excisable goods manufactured in a customs and excise warehouse or the licensee of a customs and excise warehouse in which dutiable goods are manufactured or stored may remove such goods in bond to any place in the Republic appointed as a place of entry under this Act or to any place outside the Republic;



- (b) the master of a ship, pilot of an aircraft or person in charge of any vehicle from which any goods were landed at a place in the Republic to which such goods were not consigned may remove such goods in bond to the place to which they were consigned provided evidence is produced to the Collector before entry for removal of the identity of such goods and that the goods in question were consigned to the place to which they are proposed to be removed;
- (c) the owner of or any person beneficially interested in any goods which are in transit through the Republic from any other territory in Africa to any place outside the Republic may remove such goods in bond from the place where they entered the Republic to the place where they are destined to leave the Republic.

(2) In addition to any liability for duty incurred by any person under any other provision of this Act, the person who removes any goods in bond in terms of sub-section (1) shall, subject to the provisions of sub-section (3), be liable for the duty on all goods which he so removes.

(3) Subject to the provisions of sub-section (4), any liability for duty in terms of sub-section (2) shall cease when it is proved to the satisfaction of the Secretary by the person concerned—

- (a) in the case of goods removed to a place in the Republic, that such goods have been duly entered at that place; or
- (b) in the case of goods which were destined for a place beyond the borders of the Republic, that such goods have been duly taken out of the Republic.

(4) If the person concerned fails to submit any such proof as is referred to in sub-section (3) within a period of six months from the date on which the goods in question were entered for removal in bond, he shall upon demand by the Secretary forthwith pay the duty due on such goods.

(5) No goods shall be removed in bond in terms of this section from the place where they were landed in the Republic or where they entered the Republic until they have been entered for removal in bond and such entry shall be deemed to be due entry in respect of such goods at that place for the purposes of this Act.

(6) No entry for removal in bond shall be tendered by or may be accepted from a person who has not furnished such security as the Secretary may require and the Secretary may at any time require that the form, nature or amount of such security shall be altered in such manner as he may determine.

(7) The removal in bond of goods shall be subject to the regulations and such conditions as the Secretary may impose in respect of such goods or any class or kind of such goods or goods removed in circumstances specified by him and the Secretary may refuse to accept bills of entry for the removal in bond of goods from a remover who has persistently failed to comply with such regulations or conditions or who has committed an offence referred to in section *eighty*.

(8) Goods removed in bond shall not be delivered or removed from the control of the department at the place of destination in the Republic except upon due entry according to the first account taken of such goods on landing or on entry for removal in bond thereof or according to the contents of the packages containing such goods as reflected on the invoice issued by the supplier in respect of such goods, and payment of any duty due including any duty due on any deficiency: Provided that in the case of goods removed in bond by sea, liability for duty on any loss or deficiency shall not arise if evidence to the satisfaction of the Secretary is produced that such goods were not landed at the place of destination.

(9) The Secretary may refuse the removal in bond of goods in respect of which a provision of this Act has not been complied with or which are liable to forfeiture.

(10) The State or any officer shall in no case be liable for any loss of or damage of whatever nature to any goods removed in bond or for any loss or damage sustained by reason of wrong removal or delivery.

(11) Notwithstanding the provisions of this section, the Secretary may, subject to such conditions as he may impose, in respect of goods in transit through the Republic from any other territory in Africa to any destination outside the Republic,

or any class or kind of such goods or any such goods removed in bond in circumstances specified by him, allow such goods to be entered for removal in bond at a place other than the place where the goods entered the Republic.

(12) The Secretary may determine the roads and routes and the means of carriage of any goods removed in bond or any class or kind of such goods or any such goods carried in circumstances specified by him.

(13) No person shall, without the permission of the Secretary, divert any goods removed in bond to a destination other than the destination declared on entry for removal in bond or deliver such goods or cause such goods to be delivered in the Republic except into the control of the department at the place of destination.

(14) The Secretary may specify the particulars to be reflected on the entry for removal in bond and the documents to be produced by the remover upon entry for removal in bond in respect of any goods removed in bond, or any class or kind of such goods or any such goods removed in circumstances or to a destination specified by him.

#### CHAPTER IV.

##### CUSTOMS AND EXCISE WAREHOUSES; STORAGE AND MANUFACTURE OF GOODS IN CUSTOMS AND EXCISE WAREHOUSES.

19. (1) The Secretary may license at any place appointed for that purpose under the provisions of this Act, warehouses (to be known as customs and excise warehouses) approved by him for the storage of such dutiable imported or excisable goods or for the manufacture of such dutiable goods from imported or locally-produced materials or imported and locally-produced materials as he may approve in respect of each such warehouse. Customs and excise warehouses.

(2) Such warehouses may be licensed either for the storage of dutiable goods (to be known as customs and excise storage warehouses) or for the manufacture of dutiable goods (to be known as customs and excise manufacturing warehouses), but the Secretary may license a storage and a manufacturing warehouse on the same premises provided they are separated in a manner approved by him.

(3) The Collector may, in addition to any lock used by the licensee, cause any customs and excise warehouse to be locked with a State lock for such period as he deems fit, and no person shall remove or break such lock or enter such warehouse or remove any goods therefrom without the permission of the Collector while it is so locked.

(4) (a) The Collector may at any time take stock of the goods in any customs and excise warehouse and duty shall, subject to the provisions of sub-section (5) of section *twenty*, forthwith be paid upon any deficiency.

(b) If the stock is found to be greater than the quantity which should be in such warehouse, the excess shall be debited to stock and the duty thereon paid on entry for home consumption.

(5) The State or any officer shall in no case be liable for any loss of or damage of whatever nature to any goods in a customs and excise warehouse or for any loss or damage sustained by reason of wrong delivery of such goods.

(6) In addition to any liability for duty incurred by any person under any other provision of this Act, the licensee of a customs and excise warehouse shall, subject to the provisions of sub-section (7), be liable for the duty on all goods stored or manufactured in such warehouse from the time of receipt into such warehouse of such goods or the time of manufacture in such warehouse of such goods, as the case may be.

(7) Subject to the provisions of sub-section (8), any liability for duty in terms of sub-section (6) shall cease when it is proved to the satisfaction of the Secretary by the licensee concerned that the goods in question have been duly entered in terms of sub-section (4) of section *twenty* and have been delivered or exported in terms of such entry.

(8) If the licensee concerned fails to submit any such proof as is referred to in sub-section (7) in respect of any goods in the warehouse in question within the period specified in the regulations for which goods of that class or kind may be stored or kept in a customs and excise warehouse or if the licensee commits an offence under this Act in respect of any goods stored or kept in such warehouse he shall upon demand by the Secretary forthwith pay the duty due on such goods.

20. (1) (a) Any dutiable imported or excisable goods (except goods entered under rebate of duty under section *seventy-five*) of a class or kind approved by the Secretary in respect of each warehouse may be entered for storage in a customs and excise warehouse with deferment of payment of duty thereon and no goods shall be removed to or placed in a customs and excise warehouse until they have been so entered.

Goods in  
customs and  
excise warehouses.

(b) Such entry shall be deemed to be due entry in respect of such goods at the place of importation or manufacture for the purposes of this Act.

- (2) (a) Upon the entry and landing of imported goods for storage in or the transfer of dutiable excisable goods to a customs and excise warehouse or the transfer of dutiable manufactured goods from a customs and excise manufacturing warehouse to a customs and excise storage warehouse, the Collector shall take and record a particular account of such goods.

(b) Subject to the provisions of section *eighteen* and of sub-section (5), no allowance for loss or diminution of any nature which occurs while such goods are being transported to or kept in any such warehouse or transported from one warehouse to another or removed in bond shall be allowed.

(3) Goods on which no duty is payable and of a class or kind approved by the Secretary in respect of each warehouse, may, subject to such conditions and to the keeping of such records as the Secretary may in each case determine, without entry, be taken into a customs and excise manufacturing warehouse for the purpose of being used in the manufacture of dutiable goods.

(4) No goods which have been stored or manufactured in a customs and excise warehouse shall be taken or delivered from such warehouse except in accordance with the regulations and upon due entry for one or other of the following purposes—

- (a) home consumption and payment of any duty due thereon;
- (b) rewarehousing in another customs and excise warehouse;
- (c) removal in bond (as provided in section *eighteen*) to any warehousing place appointed under the provisions of this Act, for rewarehousing in another customs and excise warehouse or entry for home consumption or entry for export from customs and excise warehouse;
- (d) export from customs and excise warehouse (including supply as stores for foreign-going ships or aircraft).

(5) The duty on any deficiency in a customs and excise warehouse shall be paid forthwith on demand after detection of such deficiency: Provided that in the case of goods manufactured in any customs and excise manufacturing warehouse the Secretary may, subject to the provisions of sub-section (2) of section *thirty-five*, allow working and processing losses and losses due to natural causes, between the time when liability for duty first arises and the time of removal from that warehouse of such goods, to the extent specified in Schedule No. 4 or 6 if he is satisfied that no part of such loss was wilfully or negligently caused.

(6) Goods packed for retail sale shall not be entered for storage in a storage warehouse unless they are packed in outer containers normally used in the wholesale trade in respect of such goods.

(7) If the licensee of any customs and excise warehouse persistently fails to comply with the provisions of this Act or commits any offence referred to in section *eighty*, the Secretary may revoke the licence in respect of such warehouse or suspend it for such period as he may determine.



21. The Secretary may, subject to such conditions as he may in each case impose, license at any place in the Republic special customs and excise warehouses for such special purposes and for such period as he may specify, provided such security as he may require, is furnished.

Special customs  
and excise  
warehouses.

22. The Collector may, in accordance with the rules, permit samples of goods in a customs and excise warehouse to be taken by the owner of such goods and may permit payment of duty thereon to be deferred until the goods from which such samples have been taken are entered for delivery from that warehouse for any purpose.

Samples of goods  
in a customs  
and excise  
warehouse.

23. The Secretary may allow the storage or manufacture in a customs and excise warehouse of goods the importation, manufacture or disposal of which is prohibited or restricted under any law, provided such goods are stored or manufactured in such warehouse for export or supply as stores for foreign-going ships or aircraft only.

Storage or  
manufacture of  
prohibited goods.

24. If any goods shipped as stores for any ship or aircraft from a customs and excise warehouse under the provisions of sub-section (4) of section *twenty* (except any such goods which are used for the operation of such ship and are not for consumption by or for sale or disposal to the master or members of the crew or passengers of or visitors to such ship) are consumed, sold or disposed of on such ship in any port in the Republic or on such aircraft at any place in the Republic when the aircraft is not airborne or on such aircraft on a flight between any places in the Republic, the master of such ship or the pilot of such aircraft, as the case may be, shall be liable for the duty on such goods so consumed, sold or disposed of and shall, upon demand by the Secretary, forthwith pay the duty due on such goods: Provided that the Secretary may by rule exempt any class or kind of stores or ship or aircraft or any stores or ship or aircraft to which circumstances specified in such rule apply from any provision of this section.

Ships' or  
aircraft stores  
consumed in the  
Republic.

25. Subject to the provisions of this Act, the Secretary may permit the licensee of a customs and excise storage warehouse or the owner of any goods in such warehouse to sort, separate, pack or repack any goods in such warehouse and to make such alterations therein or such arrangements as may be necessary for the preservation of those goods or for the sale, exportation or other lawful disposal thereof, or may permit such processing of excisable goods in such warehouse as he may deem fit.

Sorting and  
repacking in  
customs and  
excise storage  
warehouses.

26. The owner of any dutiable goods in a customs and excise warehouse may transfer his ownership to any other person but the Secretary may refuse to recognize any such transfer of ownership unless the Collector is notified thereof in the manner prescribed by the Secretary by rule which may vary in respect of different classes or kinds of goods or goods in respect of which circumstances specified by him apply.

Transfer of  
ownership of  
warehoused goods.

27. (1) Subject to the provisions of this Act, goods liable to excise duty may not be manufactured except in terms of this section and except in a customs and excise manufacturing warehouse licensed under this Act: Provided that spirits distilled by agricultural distillers and wine shall be excluded from the requirement of manufacture in a customs and excise manufacturing warehouse.

Special provisions  
in respect of  
customs and  
excise manu-  
facturing  
warehouses.

(2) Subject to the provisions of this Act, the Secretary may, on such conditions as he may impose, permit the manufacture under the provisions of this Chapter of any goods in any customs and excise manufacturing warehouse if any of the goods used in such manufacture are liable to duty or if the goods so manufactured are dutiable.

(3) Any imported goods brought into and intended for use in a customs and excise manufacturing warehouse in the manufacture of goods liable to excise duty shall be entered for home consumption and any duty due thereon shall be paid prior to such use.



(4) No manufacturing of goods shall take place in a customs and excise manufacturing warehouse until all premises and plant intended for use in connection with such manufacturing and the purpose for which they are to be used have been approved by and registered with the Secretary.

(5) Plans of the premises and plant to be used in connection with such manufacturing and of the location of the plant on such premises and particulars of any identifying numbers or marks on any plant shall be submitted to the Collector before the commencement of manufacturing and no alteration to such premises or plant shall be made without the prior permission of the Secretary.

(6) All operations in customs and excise manufacturing warehouses are subject to the right of supervision by officers.

(7) (a) Every licensee of a customs and excise manufacturing warehouse shall, if required by the Secretary, provide office accommodation and board and lodging, to the satisfaction of the Secretary, for any officer stationed at or visiting such warehouse for the purposes of this Act.

(b) A person so providing board and lodging for an officer shall be entitled to fair remuneration therefor.

(8) The Collector may give instructions in writing to any licensee specifying in what part of the warehouse—

(a) any process in the manufacture is to be carried on; and

(b) any material for use in manufacture and manufactured goods, respectively, are to be kept.

(9) No licensee shall, without the written permission of the Secretary in a customs and excise manufacturing warehouse, carry on any business except that for which the warehouse is licensed and the premises and plant are registered.

(10) No person shall, except with the written permission of the Secretary—

(a) use any premises or plant required to be registered in terms of the provisions of this Chapter for any purpose other than that detailed in such registration;

(b) effect any alteration to any structure on such premises or to any such plant;

(c) bring into or have in such premises, any plant other than that detailed in such registration or remove any plant from such premises;

(d) place below the surface of the ground any pipe or tube for conveying any material or product in a warehouse unless such pipe or tube is enclosed in casing capable of being easily opened so that the pipe or tube is exposed to view.

(11) The Secretary may by rule prescribe the days on which and the hours during which all or any of the operations in a customs and excise manufacturing warehouse (including the removal of goods) shall be carried out.

(12) No distilling operation shall be commenced until the whole or any part of the distilling system or plant, as the Secretary may require, has been provided, at the expense of the licensee, with fittings and requirements to permit of the insertion or affixing of customs and excise meters, gauges, rods, locks and seals according to the regulations and to the satisfaction of the Secretary, for the purpose of securing such system or plant, and until such system or plant has been duly secured by the Collector.

(13) If any meter, rod, lock or fitting is tampered with or damaged, or if any pipe, cock, fastening or fitting connected with a still or vessel is pierced or damaged, the licensee shall forthwith repair or renew the article in question to the satisfaction of the Collector, or an officer may effect the repair or renewal at the expense of the licensee.

(14) If any such tampering, damage or piercing has been directly or indirectly caused by the wilful act, or by the neglect or with the connivance of the licensee or his employee, such licensee, in addition to liability for the cost of the repair or renewal, shall be guilty of an offence.

(15) The burden of showing that any such tampering, damage or piercing was not caused as aforesaid shall rest upon the licensee.

28. (1) The quantity of spirits in any container may be calculated by weighing or gauging. Ascertaining quantity of spirits by weighing.

(2) In ascertaining the quantity of spirits by weighing, the tables prescribed in the regulations shall be used, and the quantity ascertained in accordance with the said tables shall be deemed to be the true quantity of such spirits for the purposes of this Act.

29. No spirits distilled in the Republic shall, for the purposes of this Act, be classed as being spirits of the product of the vine until such spirits have been so certified by the Collector, and any spirits not so certified shall be deemed to be spirits other than of the product of the vine. Classification of spirits.

30. (1) No person shall use spirits, distilled from the product of the vine, in the manufacture of alcoholic beverages unless such spirits have been certified by the Government Brandy Board to be suitable for use as aforesaid: Provided that if the Board declines to certify any spirits as suitable for such use as aforesaid, the manufacturer may redistil such spirits or treat the same by any method approved by the Board, and thereafter in its discretion the Board may certify the spirits as suitable for use in the manufacture of alcoholic beverages. Control of the use of spirits for certain purposes.

(2) The blending of brandy in terms of paragraph (b) of section eight of the Wine and Spirits Control Act, 1956 (Act No. 38 of 1956), and the production from spirits of any other beverage or any other non-excisable goods shall be subject to such supervision by an officer as the Secretary may in each case consider necessary.

(3) The provisions of sub-section (1) shall not apply to an agricultural distiller or a wine-grower who manufactures alcoholic beverages under the provisions of this Act for his private use.

31. (1) Spirits which have not been entered for home consumption shall not be used in the production of beverages or other non-excisable goods. Entry of spirits for use in manufacture.

(2) The Secretary may, on such conditions as he may in each case impose, permit the use of spirits which have been entered for home consumption in the production of beverages or other non-excisable goods on premises which have been licensed as a customs and excise warehouse and may permit payment of the duty on any such spirits used in the production of beverages on any such premises to be deferred—

(a) in the case of spirits used in the production of any beverage under any item of Schedule No. 6, until such beverage is delivered from such premises; or

(b) in the case of spirits used in the production of any beverage otherwise than under any item of Schedule No. 6, until such beverage is packed in any container.

(3) (a) No person shall, without the permission of the Secretary, redistil spirits which have been entered for home consumption.

(b) Any such permission may be granted subject to such conditions as the Secretary may in each case impose.

(4) Beverages or other non-excisable goods produced in contravention of the provisions of sub-section (1) and any spirits redistilled in contravention of sub-section (3), shall be liable to forfeiture.

32. (1) (a) For the purposes of this Act, the strength of any spirits or spirituous preparation imported into the Republic shall be taken to be that shown on test by Gay Lussac's hydrometer at a temperature of 15° Centigrade and the strength of any spirits or spirituous preparation manufactured in the Republic shall be taken to be that shown on test by Sikes' hydrometer, in accordance with the tables used with such hydrometers. Ascertaining strength of spirits.

(b) If in the opinion of an officer the strength of any spirits cannot immediately or accurately be ascertained by hydrometer, the strength may be ascertained in such manner as the Secretary may determine.

(2) In any entry, certificate, return, invoice, declaration or other document rendered to the department in accordance with the provisions of this Act in respect of imported spirits

or spirituous preparations, the strength of such spirits or spirituous preparations shall be declared in terms of the content of absolute alcohol by volume at 15° Centigrade and for this purpose every one per cent of absolute alcohol by volume shall be deemed to be and may be expressed as one degree of absolute alcohol by volume.

(3) For the purposes of calculating the duty, one gallon of spirits at proof strength as determined by Sikes' hydrometer shall be deemed to be equal to 0.571 gallons of absolute alcohol by volume.

33. Subject to the provisions of section *sixty-three*, no person shall distil spirits in a still which does not comply with the requirements prescribed in the regulations as to capacity and construction: Provided that the Secretary may in his discretion exempt from all or any of the said requirements, for such period and on such conditions as he thinks fit, any still in use at the commencement of this Act or any still used for any purpose other than the manufacture of potable spirits.

Requirements  
in respect of  
stills.

34. (1) The manufacture of spirits by an agricultural distiller shall be subject to such supervision by an officer as the Secretary may in each case consider necessary.

Special provisions  
regarding spirits  
manufactured  
by agricultural  
distillers.

(2) An allowance may be made for natural waste and evaporation on all spirits of his own distillation stored by an agricultural distiller on his farm, to the extent specified in Schedule No. 6, if the Secretary is satisfied that no part of such loss was wilfully or negligently caused.

(3) No agricultural distiller shall use his still for distilling spirits from any material other than produce grown on the farm of which he is the owner or occupier and which is of a kind prescribed by regulation in respect of the class of agricultural distiller to which he belongs.

(4) Subject to the provisions of this Act and the Liquor Act, 1928 (Act No. 30 of 1928), the provisions of sub-section (4) of section *twenty* shall *mutatis mutandis* apply in respect of spirits manufactured from grapes by any class of agricultural distiller specified by the Minister by regulation, and for the purpose of such application any reference in the said sub-section to a customs and excise warehouse shall be deemed to be a reference to the farm on which such spirits are manufactured.

(5) Spirits manufactured by an agricultural distiller in the province of the Transvaal or the Orange Free State from any prescribed fruit other than grapes shall be solely for his private use on the farm where such fruit was produced and such spirits were manufactured.

35. (1) (a) The Secretary may, subject to such conditions as he may impose in each case, license the premises of a wine-grower, wine-growers' co-operative agricultural society, the Deciduous Fruit Board or a person who holds a licence under any law to deal in wine in wholesale quantities, as a special customs and excise warehouse for the purpose of manufacturing wine.

Special  
provisions  
regarding wine.

(b) Special warehouses licensed under this sub-section shall, for the purposes of this Chapter be deemed to be customs and excise manufacturing warehouses.

(2) Where less than fifty per cent by volume of the wine manufactured in any customs and excise warehouse is manufactured from wine or grapes originating in a district within two hundred and fifty miles of such warehouse, the Minister may by regulation prescribe a fixed allowance in respect of working and processing losses and losses due to natural causes which shall be granted in lieu of the allowance in respect of such losses provided for in sub-section (5) of section *twenty*.

36. (1) If the specific gravity before fermentation of any worts to be used in the manufacture of beer in the Republic, in the collecting or fermenting vessels in a customs and excise manufacturing warehouse exceeds by more than two per cent the specific gravity which should, according to the manufacturing records of the manufacturer be the specific gravity of such worts, such manufacturer shall be guilty of an offence.

Specific  
provisions re-  
garding beer.

(2) Bates' saccharometer and tables shall be used to ascertain the specific gravity of worts, and 1° of specific gravity shall be taken to be equal to one-thousandth part of the specific gravity of distilled water at 15.6° Centigrade.

(3) When fermentation has commenced in any worts so that the original specific gravity cannot be ascertained by the prescribed saccharometer, such specific gravity shall be determined in accordance with the regulations.

(4) Every manufacturer shall, in respect of beer manufactured by him in the Republic, register with the Secretary the names whereunder such beer will be sold or disposed of together with the number of the sub-item of tariff item 104.10 of Part 2 of Schedule No. 1 which will apply in respect of beer sold or disposed of under every such name and no beer shall be sold or disposed of except under a name so registered.

(5) No beer shall be sold or disposed of by any manufacturer except in a container which indicates the name of such beer, and any invoice or other document relating to the sale or disposal of such beer shall indicate the name thereof.

(6) Any description on any container of beer bearing an indication of a name registered with the Secretary shall be deemed to be a declaration for the purpose of assessment of duty.

(7) The Secretary may exempt beer of any class or kind from any or all of the provisions of sub-sections (4) and (5).

(8) (a) If the specific gravity before fermentation of any beer in any container bearing an indication of a name registered with the Secretary under this section, is ascertained to be higher or lower than the specific gravity before fermentation specified in the sub-item of tariff item 104.10 so registered in relation to beer of such name, the manufacturer shall be liable for duty on the full quantity of the brew or blend of brews of beer from which such container was filled, at the rate of duty applicable to beer of the same specific gravity before fermentation as that ascertained in respect of the contents of such container or to beer of the same specific gravity before fermentation as that registered in relation to the name on such container, whichever is the higher rate of duty.

(b) If the Secretary is unable to establish such full quantity from the records of the manufacturer, he may determine a quantity which shall be deemed to be such full quantity.

(c) Any beer of any brew or blend of brews of beer referred to in paragraph (a) and not delivered from the stocks of such manufacturer shall be liable to forfeiture.

37. (1) In respect of any goods manufactured in a customs and excise warehouse there shall be paid, subject to the provisions of section *seventy-five*, on entry for home consumption thereof, duty at the undermentioned rates, namely—

Duties applicable to goods manufactured in a customs and excise warehouse.

(a) if such manufactured goods are not liable to excise duty, the customs rate of duty applicable in terms of Schedules Nos. 1 and 2 on any imported goods used in the manufacture of such manufactured goods and the excise rate of duty applicable in terms of Schedule No. 1 on any excisable goods used in the manufacture of such manufactured goods; and

(b) if such manufactured goods are liable to excise duty, the excise rate of duty applicable in terms of Schedule No. 1 on such manufactured goods.

(2) Notwithstanding the provisions of sub-section (1), the Secretary may, on such conditions as he may in each case impose, for the purpose of preserving any goods in a customs and excise storage warehouse or of reconditioning such goods which, as a result of contamination or deterioration or for any other reason, have become unsaleable or not readily saleable or for the purpose of fulfilling special orders, permit such goods to be reconditioned or to be mixed or blended in such warehouse with other goods, and in that event duty shall be paid, in lieu of the duties prescribed in sub-section (1), according to



the first account taken of any such goods or the total quantity of such reconditioned, mixed or blended goods, whichever quantity is the greater, as follows, namely—

- (a) if such reconditioned, mixed or blended goods are not liable to excise duty, at the customs rate of duty applicable in terms of Schedules Nos. 1 and 2, on any imported goods contained in such reconditioned, mixed or blended goods, and at the excise rate of duty applicable in terms of Schedule No. 1, on any excisable goods contained in such reconditioned, mixed or blended goods; and
- (b) if such reconditioned, mixed or blended goods are liable to excise duty, at the excise rate of duty applicable in terms of Schedule No. 1, on the total quantity of such reconditioned, mixed or blended goods, and, in addition thereto, duty in an amount equal to the amount by which the customs duty at the rate applicable in terms of Schedules Nos. 1 and 2, on any imported goods contained in such reconditioned, mixed or blended goods, exceeds the excise duty at the rate applicable in terms of this paragraph on such proportion of such reconditioned, mixed or blended goods as is represented by such imported goods contained therein:

Provided that such reconditioned, mixed or blended goods shall, in either case, qualify for any rebate of duty specified in respect of such goods in any applicable item of Schedule No. 3, 4 or 6.

(3) Where the Secretary has permitted any goods to be reconditioned or to be mixed or blended in a customs and excise storage warehouse with other goods, such warehouse shall, without being licensed as a customs and excise manufacturing warehouse and without approval of the premises or plant thereon, be regarded for the purposes of this Act as a licensed customs and excise manufacturing warehouse.

- (4) (a) Notwithstanding anything to the contrary in this Chapter contained, the Secretary may, on such conditions as he may in each case impose, permit the mixing or blending of mineral oil products which have been entered for home consumption and have passed out of customs and excise control but have not been delivered from the stocks of the importer or the manufacturer, for the purposes of rendering such goods saleable or more readily saleable or of fulfilling special orders.
- (b) The provisions of sub-section (2) in so far as they relate to the duty payable and the rebate of duty shall *mutatis mutandis* apply in respect of mineral oil products mixed or blended under this sub-section.
- (c) Any duty paid in respect of any goods so used for mixing or blending shall be deemed to have been paid in respect of any duty payable in accordance with the provisions of paragraph (b) in respect of the mineral oil products obtained by such mixing or blending.
- (d) Nothing in this section contained shall be construed as authorizing a refund of any amount by which any duty already paid or assessed in respect of any goods so used for mixing or blending exceeds the duty payable under this sub-section.
- (e) Any such mineral oil product used in such mixing or blending shall be deemed to consist entirely of imported goods unless it is proved to the satisfaction of the Secretary that it consists entirely of excisable goods or it is proved to his satisfaction that it contains such a small proportion of imported goods that he considers it negligible, in which event such mineral oil product shall be deemed to consist entirely of excisable goods.

(5) For the purposes of sub-section (4), "importer" or "manufacturer" includes any person who, by virtue of an agreement with a person who imports or manufactures mineral oil products, undertakes the distribution or sale in the Republic, in wholesale quantities, of mineral oil products imported or manufactured by the importer or manufacturer.

(6) If the Secretary is satisfied that any goods to which this Act relates have become mixed by accident, he may apply the provisions of sub-section (2), in so far as that sub-section relates to the duty payable and any rebate of duty, as if such goods were mixed in a customs and excise storage warehouse with his permission.

## CHAPTER V.

### CLEARANCE AND ORIGIN OF GOODS; LIABILITY FOR AND PAYMENT OF DUTIES.

38. (1) (a) Every importer of goods shall within seven days of the date on which such goods are, in terms of section *ten*, deemed to have been imported or within such further time as the Secretary may allow, make due entry of those goods, in the form prescribed, and declare to the truth of such entry.

Entry of goods  
and time of  
entry.

(b) The Collector at any place appointed under the provisions of this Act for the entry of goods shall accept entries for goods in respect of which it is proved to the satisfaction of the Collector that such goods have been loaded on a ship or vehicle for discharge at that place, notwithstanding the fact that such ship or vehicle has not yet arrived at that place.

(2) Every importer shall within seven days of the granting of a delivery order by the Collector in respect of any goods entered in terms of sub-section (1) or, where the goods in question arrive after the granting of the order, within seven days of the arrival of such goods, present such delivery order to the authority in possession of such goods for delivery thereof.

(3) Every exporter exporting any goods shall before such exportation takes place deliver to the Collector a bill of entry in the prescribed form, but the Secretary may, if no export duty is payable on and no obligation or condition is to be fulfilled or complied with under any law in respect of such goods, allow such a bill of entry to be delivered at such time as he deems reasonable.

(4) Any certificate or prescribed invoice issued for the removal of excisable goods for any purpose specified in sub-section (4) of section *twenty* shall be deemed to be a due entry for the purposes of this Act as from the time of removal of such goods, and any goods in respect of which such certificate or invoice has been issued shall on such removal be deemed to have been duly entered, irrespective of the time of payment of any duty assessed in terms of such certificate or invoice.

39. (1) (a) The person entering any imported goods for any purpose in terms of the provisions of this Act shall deliver to the Collector a bill of entry in the prescribed form, setting forth the full particulars as indicated on the form and as required by the Collector and shall make and subscribe to a declaration in the prescribed form, as to the correctness of the particulars on such bill of entry.

Importer and  
exporter to  
produce  
documents and  
pay duties.

(b) At the same time the said person shall deliver such duplicates of the bill of entry as may be prescribed or as may be required by the Collector and shall pay all duties due on the goods.

(c) The said person shall further produce the bill of lading or other documents of title, invoices in the prescribed form and other documents relating to such goods and answer all such questions relating to such goods as may be put to him by the Collector.

(d) The said person shall also, in respect of any such class or kind of goods as may be specified by the Secretary by rule or any goods to which circumstances so specified apply, produce to the Collector for retention by him a true copy of any invoice or other document relating to such goods or of any blueprint, illustration, drawing, plan or illustrated and descriptive literature so specified in respect of such goods and relating to such goods.

- (2) (a) If any goods intended for export are liable to any export duty under this Act, the amount thereof shall be stated in the bill of entry relating to such goods and shall be payable upon presentation of such entry to the Collector.
- (b) No such bill of entry shall be valid, nor shall any person export such goods, until the duty has been paid to the Collector.
- (3) (a) A separate bill of entry shall be delivered in respect of each importer or exporter and, in the case of goods imported or exported by sea or air, in respect of each ship or aircraft.
- (b) Where goods are imported or exported otherwise than by sea or air, bills of entry shall be delivered in such manner as the Secretary may prescribe by rule.

40. (1) No entry shall be valid unless—

Validity of entries.

- (a) in the case of imported or exported goods, the description and particulars of the goods and the marks and particulars of the packages declared in that entry correspond with the description and particulars of the goods and the marks and particulars of the packages as reported in terms of section *seven* or *twelve* or in any certificate, permit or other document, by which the importation or exportation of those goods is authorized;
- (b) the goods have been properly described in the entry by the denomination and with the characters, tariff heading and item numbers and circumstances according to which they are charged with duty or are admitted under any provision of this Act or are permitted to be imported or exported;
- (c) the true value of the goods on which duty is leviable or which is required to be declared under the provisions of this Act and the true territory of origin, territory of export and means of carriage have been declared;
- (d) in the case of goods purchased by or sold, consigned or disposed of to any person in the Republic a correct and sufficient invoice thereof, in the prescribed form, has been produced to the Collector;
- (e) the correct duty due has been paid.

(2) Goods taken or delivered or removed by virtue of an entry which is not valid out of any ship, aircraft, vehicle, transit shed, customs and excise warehouse or other place where they have been deposited with the sanction of the Collector, shall be deemed to be goods landed or taken without due entry thereof: Provided that if such goods are included in any entry embracing more than one package, and it is shown that the invalidity arose without wilful default or negligence of anyone connected with the goods, and that such invalidity does not exist as to all the packages in that entry then only the packages not validly entered shall be deemed to have been landed or taken without due entry.

(3) The Secretary may, subject to the provisions of section *seventy-six* and sub-section (2) of section *seventy-seven* and on such conditions as he may impose and on payment of such fees as the Minister may prescribe by regulation, allow the importer or exporter or manufacturer to adjust any bill of entry which is invalid or incorrect or has been passed in error, by means of a voucher of correction or by substitution of a correct bill of entry and cancellation of the original bill of entry: Provided that acceptance of such voucher or correct bill of entry shall not indemnify such importer or exporter or manufacturer against any fine or penalty provided for in this Act.

41. All invoices and certificates relating to goods imported or exported or to excisable goods manufactured in any customs and excise warehouse, shall be in such form and contain such particulars as may be prescribed by regulation: Provided that different requirements may be prescribed in the regulations in respect of invoices and certificates relating to goods of different classes or kinds or goods to which different circumstances specified in the regulations apply.

Particulars on invoices.



42. (1) If any importer makes and subscribes to a declaration that he cannot for want of full information make due entry of any goods, the Collector may accept an entry by bill of sight for those goods by the best description which can be given, and may grant a warrant in respect thereof so that the same may be landed and brought to a place indicated by the Collector at the risk and expense of the importer for the purpose of being seen and examined by him there in the presence of the Collector.

Entry by bill  
of sight.

(2) (a) The importer shall make due entry of those goods within three days of the date on which they were brought to the place of examination which shall be regarded as a special State warehouse for the purpose of securing the duties thereon until the goods are duly entered and removed or delivered in accordance with this Act.

(b) In default of due entry such goods may after three months of the date of receipt thereof into the said place of examination be disposed of in the manner described in section *forty-three*.

(3) No goods entered by bill of sight in terms of this section shall be removed without due entry after sight, and the penalties prescribed in this Act in respect of the incorrect or false entry of goods are also applicable in respect of the said due entry after sight.

43. (1) If entry of any imported goods has not been made under the provisions of section *thirty-eight*, the Collector may, on expiry of the period prescribed in sub-section (1) of the said section, require the master or other person who brought the goods into the Republic to remove them to the State warehouse or other place indicated by the Collector or may himself so remove them.

Disposal of  
goods on failure  
to make due  
entry.

(2) The Secretary may at any time after the expiry of such prescribed period call upon the importer to make due entry of the goods within a time specified and if such importer fails to do so the goods shall be liable to forfeiture.

(3) If after the expiration of three months from the date of removal to the State warehouse or other place indicated by the Collector or, where no such removal has taken place, from the date of expiry of the period prescribed in sub-section (1) of section *thirty-eight*, any goods remain unentered, the Secretary may cause them to be sold, and if so sold the proceeds thereof shall be applied in discharge of any duty, expenses incurred by the department, charges due to the department, charges due to the Railway Administration and freight, and the overplus, if any, shall, unless the Secretary is satisfied that such goods were imported in contravention of any law, upon application be paid to the owner of the said goods: Provided that—

(a) if the goods cannot be sold for a sum sufficient to cover the duty, expenses, charges and freight aforesaid the Secretary may accept the sum offered and apply it in discharge of the said debts in the order mentioned or direct that the goods in question be destroyed or appropriated to the State; or

(b) if the goods cannot be sold at a price regarded by the Secretary as reasonable, they may in his discretion be appropriated to the State; and

(c) no payment of overplus in respect of goods sold shall be made to the owner of the goods, unless the application for such payment is supported by proof of ownership of the goods and is received by the Secretary within two years from the date of sale of the goods.

(4) Notwithstanding anything to the contrary in this Act contained—

(a) if any goods referred to in sub-section (3) are of a perishable or dangerous nature, or if the Secretary considers that, unless the goods are sold at once, the proceeds would not be sufficient to cover the duties and charges due or charges which may become due in respect of those goods, he may forthwith direct the sale thereof and apply the proceeds as provided in sub-section (3);

(b) if any goods are sold in terms of this section subject to compliance by the purchaser with any condition, and

the purchaser fails to comply with such condition within a period of three months from the date of sale of such goods, such sale shall be null and void and the net proceeds of sale may be refunded to the purchaser and the Secretary may direct that the goods in question be destroyed or appropriated to the State or be dealt with in such manner as he may deem fit.

44. (1) Liability for duty on any goods to which section *ten* relates shall commence from the time when such goods are in terms of that section deemed to have been imported into the Republic: Provided that any such liability shall cease if it is proved to the satisfaction of the Secretary that such goods were not landed at any place in the Republic. Liability for duty.

(2) Any excisable goods shall, for the purposes of this Act, be deemed to have been manufactured at that stage in the manufacturing process when the said goods have acquired the essential characteristics of and are in the opinion of the Secretary capable of use as such excisable goods, and liability for duty shall commence at the said stage.

(3) The master of a ship or pilot of an aircraft or carrier of goods by means of any other vehicle shall be liable for the duty on all goods which are removed from that ship, aircraft or vehicle at a place in the Republic to which they are not consigned, and such liability shall continue until the goods have been duly entered or otherwise accounted for to the satisfaction of the Secretary.

(4) The master, pilot or carrier concerned shall be liable for the duty on all goods deemed in terms of section *ten* to have been imported, except goods in respect of which a bill of lading, air consignment note or other document was issued on loading of such goods onto the ship, aircraft or vehicle by means of which they were imported stating that the said goods were accepted for conveyance at the risk of the owner thereof in all respects and not only as regards risk in respect of damage to such goods.

(5) The liability of the master or pilot or other carrier for duty in terms of sub-section (4) shall cease—

(a) upon lawful delivery of the goods, after due entry thereof has been made, to the importer or his agent; or

(b) if due entry of the goods has not been made, upon delivery thereof to the State warehouse or other place indicated for the purposes of this section by the Collector.

(6) In all cases where the master, pilot or other carrier is not liable for the duty on any imported goods or where the liability of the said master, pilot or other carrier has ceased in respect of such goods in terms of this section, liability for duty thereon shall, subject to the provisions of Chapter VII, rest on the importer of such goods.

(7) If any importer has paid any duty on any goods for which the master, pilot or other carrier is liable in terms of this section, the said master, pilot or other carrier shall reimburse such importer in respect of such duty.

(8) The manufacturer of any excisable goods shall, subject to the provisions of Chapter VII, be liable for the duty on such goods and his liability shall continue until such goods have been duly entered and the duty due thereon paid.

(9) For the purposes of sub-section (5) an entry by bill of sight shall be deemed to be due entry.

(10) Any duty for which any person is liable in terms of this section shall be payable upon demand by the Secretary.

45. (1) Notwithstanding anything to the contrary in this Act contained, all goods consigned to or imported into the Republic or stored or manufactured in a customs and excise warehouse or removed in bond shall upon being entered for home consumption or upon payment of duty for any reason whatever, be liable to such duties (including anti-dumping duties specified in Schedule No. 2 and new or increased duties referred to in sub-section (1) of section *fifty-eight* and duties imposed under the provisions of section *fifty-three*) as may at the time of such entry or payment be leviable upon such goods. Determination of duty applicable.

(2) For the purposes of this section, the time of entry for home consumption of goods imported by post (and not entered at a customs and excise office before a Collector) shall be deemed to be the time when such goods are assessed for duty.

46. (1) For the purposes of this Act (excluding Chapters VI and IX), goods shall not be regarded as having been produced or manufactured in any particular territory unless—

Origin of goods.

- (a) at least twenty-five per cent (or such other percentage as may be determined under sub-section (2), (3) or (4)) of the production cost of those goods, determined in accordance with the regulations, is represented by materials produced and labour performed in that territory;
- (b) the last process in the production or manufacture of those goods has taken place in that territory; and
- (c) such other processes as the Minister may, on the recommendation of the Board of Trade and Industries, by regulation prescribe in respect of any class or kind of goods, have taken place in the production or manufacture of goods of such class or kind in that territory.

(2) The Minister may from time to time, on the recommendation of the Board of Trade and Industries, by regulation increase the percentage prescribed in sub-section (1), in regard to any class or kind of imported goods to which that sub-section applies.

(3) The State President may, by agreement with the government of any territory, increase or reduce for the purposes of section *fifty-one* the percentage prescribed in sub-section (1) of this section in so far as that territory is concerned, in regard to any class or kind of goods to which that sub-section applies.

(4) The Secretary may—

- (a) in respect of any excisable or other goods produced or manufactured in the Republic or any class or kind of such goods or any such goods in respect of which circumstances specified by rule apply, increase or reduce by rule the percentage prescribed in sub-section (1);
- (b) exclude by rule any goods or class or kind of goods referred to in paragraph (a) from the provisions of sub-section (1);
- (c) prescribe by rule that any goods or class or kind of goods referred to in paragraph (a) shall not be regarded as having been produced or manufactured in the Republic unless such processes in connection with the production or manufacture as may be specified in such rule have taken place in the Republic.

(5) On any question arising whether goods shall be regarded as having been produced or manufactured in a particular territory, in terms of this section, the decision of the Minister shall be final.

47. (1) Subject to the provisions of this Act, duty shall be paid for the benefit of the Consolidated Revenue Fund on all imported goods and all excisable goods in accordance with the provisions of Schedule No. 1 at the time of entry for home consumption of such goods.

Payment of duty and rate of duty applicable.

(2) The preferential rate of duty specified in Column V in any tariff heading or sub-heading in Part 1 of Schedule No. 1 shall apply to any goods to which such heading or sub-heading relates if such goods were produced or manufactured in any territory indicated in parenthesis in the said Column V after such preferential rate of duty in respect of such goods and if such goods are imported from such territory.

(3) The most favoured nation rate of duty specified in Column IV in any tariff heading or sub-heading in Part 1 of Schedule No. 1 shall apply, subject to the provisions of sub-section (2), to any goods to which such heading or sub-heading relates if such goods were produced or manufactured in any territory with the government of which an agreement has been concluded under section *forty-nine* or *fifty* or any territory the government of which has acceded to the agreement approved by section *two* of the Geneva General Agreement on Tariffs and Trade Act, 1948 (Act No. 29 of 1948), if in respect of that territory the lastmentioned agreement applies as between the government concerned and the Government of the Republic.



(4) The general rate of duty specified in Column III in any tariff heading or sub-heading in Part 1 of Schedule No. 1 shall apply to any goods to which such heading or sub-heading relates if the preferential rate of duty or the most favoured nation rate of duty does not apply to such goods in terms of the provisions of sub-section (2) or (3) or if no preferential rate of duty or most favoured nation rate of duty is specified in respect of such goods in such heading or sub-heading.

(5) Any export duty which may become payable in terms of sub-section (4) of section *forty-eight* shall be paid for the benefit of the Consolidated Revenue Fund, at the time of entry for export, on such goods as may be specified in Part 3 of Schedule No. 1 in terms of the provisions of the said section.

(6) Any duty payable in terms of section *fifty-three* and any anti-dumping duty payable in terms of section *fifty-five* shall be paid for the benefit of the Consolidated Revenue Fund in accordance with the provisions of the said sections.

(7) Wherever the tariff heading or sub-heading under which any goods are classified in Part 1 of Schedule No. 1 is expressly quoted in any tariff item of Part 2, 3 or 4 of the said Schedule or in any item in Schedule No. 2 in which such goods are specified, the goods so specified in the said tariff item of the said Part 2, 3 or 4 or in the said item of Schedule No. 2 shall be deemed not to include goods which are not classified under the said tariff heading or sub-heading.

(8) (a) The interpretation of Part 1 of Schedule No. 1 shall be subject to the Explanatory Notes to the Brussels Nomenclature issued by the Customs Co-operation Council, Brussels, from time to time.

(b) The Secretary shall obtain and keep in his office two copies of such Explanatory Notes and shall effect thereto any amendment of which he is notified by the said Council from time to time and shall record the date of effecting each such amendment and any such amendment shall, for the purposes of this Act, be effective from the date so recorded.

(c) Whenever in any legal proceedings any question arises as to the contents of such Explanatory Notes or as to the date upon which any amendment thereto was effected, a copy of such Explanatory Notes as amended in terms of this sub-section shall be accepted as sufficient evidence of the contents thereof and of the effective date of any amendment thereto.

48. (1) The Minister may from time to time by notice in the *Gazette* amend Part 1 of Schedule No. 1 and Part 2 of the said Schedule in so far as it relates to imported goods—

Amendment of  
Schedule No. 1.

(a) in order to give effect to any agreement amending any agreement ratified and confirmed by section *one* of the Ottawa Agreements Act, 1933 (Act No. 8 of 1933), or approved by section *two* of the Geneva General Agreement on Tariffs and Trade Act, 1948 (Act No. 29 of 1948), or to any agreement concluded under section *forty-nine* or *fifty*;

(b) in order to give effect to any recommendation of the Board of Trade and Industries;

(c) in order to give effect to any amendment to the Nomenclature set out in the annex to the Convention on Nomenclature for the Classification of Goods in Customs Tariffs signed in Brussels in 1950;

(d) by deleting any reference therein to any territory the government of which has cancelled without the consent of the Government of the Republic any preferential customs tariff rate applicable at the commencement of this Act to any goods produced or manufactured in the Republic, on their importation into such territory.

(2) The Minister may from time to time by like notice amend Schedule No. 1, on the recommendation of the Board of Trade and Industries or whenever he deems it expedient in the public interest to do so, by reducing any duty specified in the said Schedule, to the extent and for the period stated in the notice, or where no period is so stated until he by like notice otherwise directs.

(3) The Minister may from time to time by like notice amend Part 2 of Schedule No. 1—

- (a) in order to convert a duty other than a stamp duty on any goods specified in the said Part or any class or kind of such goods to a stamp duty or *vice versa*, provided the rate of duty on such goods is not increased by such conversion;
- (b) in order to bring into operation the whole or any part of a suspended duty specified in any tariff item of the said Part in respect of any goods to which that tariff item relates or any class or kind of such goods;
- (c) to the extent he deems expedient, in respect of any goods, when imported goods of the same class or kind specified in Part 1 or 2 of Schedule No. 1 are the subject of an amendment to the said Part 1 or 2 in terms of the provisions of sub-section (1).

(4) The Minister may, whenever he deems it expedient in the public interest to do so, by notice in the *Gazette* impose an export duty, on such basis as he may determine, in respect of any goods intended for export or any class or kind of such goods or any goods intended for export in circumstances specified in such notice and any export duty so imposed shall be set out in the form of a schedule which shall be deemed to be incorporated in Schedule No. 1 as Part 3 thereof and to constitute an amendment of Schedule No. 1.

(5) Whenever the Minister is satisfied that any amendment made under this section has an effect which was not foreseen or intended, he may, after consultation with the Board of Trade and Industries, by further notice in the *Gazette*, adjust such amendment, to the extent he deems fit, with effect from the date of such amendment and any adjustment effected under this sub-section shall be deemed to be an amendment under this section.

(6) Any amendment made under this section before the date upon which the Minister moves that the House of Assembly go into Committee of Supply on the Estimates of Expenditure to be defrayed from the Consolidated Revenue Fund during a financial year and into Committee of Ways and Means on taxation proposals, shall, unless Parliament otherwise provides, lapse thirty days after the end of the session of Parliament during which the Minister so moved, but without detracting from the validity of such amendment before it has so lapsed.

(7) Whenever in any legal proceedings any question arises as to whether the Minister in fact moved as described in sub-section (6), or as to the date upon which he so moved, a copy of the minutes of proceedings of the House of Assembly, indicating that the Minister so moved and certified by the Secretary of the House to be a true copy, shall be accepted as sufficient evidence that he so moved and of the date upon which it took place.

49. The State President may conclude an agreement with the government of any territory whereby, in consideration of equivalent privileges in respect of the importation of goods produced or manufactured in the Republic, rates of duty lower than the general rates of duty specified in Part 1 of Schedule No. 1 are on importation into the Republic extended to specific goods produced or manufactured in that territory.

Agreements in respect of rates of duty lower than the general rates of duty.

50. The State President may conclude an agreement with the government of any Commonwealth country or of any territory which is under the protection of the Government of the United Kingdom of Great Britain and Northern Ireland or which is under the trusteeship of any Commonwealth country, whereby in consideration of equivalent privileges in respect of goods imported into that country or territory from the Republic, rates of duty lower than the most favoured nation rates of duty specified in Part 1 of Schedule No. 1 are extended to specific goods produced or manufactured in and imported from that country or territory.

Agreements in respect of rates of duty lower than the most favoured nation rates of duty.

51. (1) The State President may conclude an agreement with the government of any territory in Africa in which it is provided that, notwithstanding anything to the contrary in this Act contained—

Agreements with African Territories.

- (a) goods produced or manufactured in or imported into the Republic shall be admitted into that territory free of duty or at special rates of duty and goods produced or manufactured in or imported into that territory shall be admitted into the Republic free of duty or at special rates of duty;

(b) such arrangements as may be agreed upon between the parties to the agreement shall apply in respect of the admission of any such goods into the territory of one of the parties from the territory of the other party and in respect of the entry of and the collection of duty on goods on importation into the territory of any party from a territory other than the territory of the other party;

(c) each party to the agreement shall be compensated in respect of duty on such goods to the extent and in the manner agreed upon between the parties to the agreement.

(2) Payments made by the government of any territory to the Government of the Republic in terms of any agreement concluded under the provisions of sub-section (1) shall accrue to the Consolidated Revenue Fund and payments by the Government of the Republic to the government of any territory in terms of any such agreement shall be paid out of moneys appropriated by Parliament for the purpose.

(3) For the purposes of this Act, the agreement concluded in the year 1910 between the Government of the Union of South Africa and the governments of Basutoland, Bechuanaland protectorate and Swaziland, shall be deemed to have been concluded in terms of and to be within the powers conferred by this section.

52. The provisions of sub-sections (6) and (7) of section forty-eight shall *mutatis mutandis* apply in respect of any agreement concluded under the provisions of this Chapter, including any agreement amending any of the agreements mentioned in sub-section (1) of section one of the Ottawa Agreements Act, 1933 (Act No. 8 of 1933). Agreements lapse if not approved by Parliament.

53. (1) If the State President is satisfied that the government of any territory has— Discrimination by other countries.

(a) imposed directly or indirectly on any goods wholly or partly produced or manufactured in the Republic any duty, charge or restriction which is not imposed upon like goods produced or manufactured in any third territory; or

(b) has discriminated against the commerce of the Republic in such a manner as to place it at a disadvantage in comparison with the commerce of any third territory,

he may in his discretion, if he considers that the public interest will be served thereby, by proclamation in the *Gazette* impose—

(i) on all goods or any class or kind of goods imported from the territory whose government has so acted; and

(ii) on all goods or any class or kind of goods whencesoever imported, wholly or partly produced or manufactured in such territory,

additional duties not exceeding the value for duty purposes of such goods, and from a date to be specified in the proclamation there shall be paid on such goods, upon entry for home consumption thereof, the additional duties at the rates imposed in the proclamation, in addition to any other duties payable on such goods under the provisions of this Act.

(2) Any additional duty imposed in terms of sub-section (1) shall be set out in the form of a schedule which shall be deemed to be incorporated in Schedule No. 1 as Part 4 thereof and to constitute an amendment of Schedule No. 1.

(3) The provisions of sub-sections (6) and (7) of section forty-eight shall *mutatis mutandis* apply in respect of any amendment made under the provisions of this section.

54. (1) Any duty in respect of which it is indicated in any tariff item in Part 2 of Schedule No. 1 that such duty is a stamp duty, shall be paid by means of stamp labels affixed to the containers of the goods to which such duty relates or be determined by means of stamp impressions made on the containers of such goods: Provided that the Secretary may, in such circumstances and for such period as he may determine, accept the duty due on such goods in cash. Provisions with regard to stamp duties.

(2) The Minister may by regulation prescribe the sizes and



the packing of goods liable to a stamp duty and the manner in which such stamp labels or impressions shall be affixed to or made on such containers and no such goods shall be sold or disposed of or removed from the customs and excise manufacturing warehouse in question in partly or completely manufactured condition except in accordance with the provisions of this Act.

(3) A manufacturer may, subject to such conditions as the Secretary may impose, be allowed to exchange, for stamp labels of an equal value, stamp labels which have been unavoidably damaged in his customs and excise warehouse or are lawfully in his possession but are no longer required by him or are faulty, or he may be granted a refund of the duty represented by any such stamp labels.

(4) (a) Stamp labels may in the Republic be sold only to a manufacturer licensed under this Act to manufacture goods liable to a stamp duty or to any person authorized by the Secretary to purchase such stamp labels and such manufacturer or person shall not sell or dispose of such stamp labels to any other person except with the permission of the Secretary.

(b) Stamp labels sold to a person outside the Republic shall not be imported into the Republic except for delivery to the Secretary.

(5) (a) The Minister may, in respect of any goods liable to a stamp duty or any class or kind of such goods, make such regulations as he deems necessary in regard to the cancellation of stamp labels or impressions.

(b) Any manufacturer, dealer or other person who fails to cancel any stamp label or impression which, in terms of any such regulation, it is his duty to cancel shall be guilty of an offence.

(6) No person shall—

(a) counterfeit or make any facsimile of any stamp, label die or impression stamp prescribed under this Act;

(b) be in possession of, use or offer for sale or for use—

(i) any stamp label, die or impression stamp counterfeited in contravention of paragraph (a); or

(ii) any facsimile of any stamp label, die or impression stamp made in contravention of that paragraph;

(c) use or offer for sale or for use any used stamp label.

(7) A manufacturer who is required under this Act to use any prescribed stamp label, die, impression stamp, ink or any other material, or any stamping, counting or franking machine for any specified purpose or in any specified manner, shall not use any stamp label, die, impression stamp, ink or other material, or any stamping, counting or franking machine not so prescribed for such purpose, or use any such prescribed goods in any manner other than the prescribed manner.

(8) Subject to the proviso to sub-section (1), a manufacturer or importer shall not remove or permit to be removed from his premises any goods which are liable to a stamp duty unless the containers of such goods have been stamped in accordance with the regulations and no dealer or other person shall sell or expose for sale or have in his possession any such goods in respect of which the regulations relating to the stamping of the containers of such goods have not been complied with.

## CHAPTER VI.

### ANTI-DUMPING DUTIES.

55. (1) Subject to the provisions of this section and of the regulations, the goods specified in Schedule No. 2 shall, upon entry for home consumption or, in the case of goods subject to sales anti-dumping duty, at such time as the Minister may prescribe by regulation, be liable, in addition to any other duty payable under the provisions of this Act, to the appropriate anti-dumping duties provided for in respect of such goods in that Schedule at the time of such entry or the time so prescribed.

Anti-dumping  
duties provided  
for in Schedule  
No. 2.

if they are imported from or originate in a territory specified in that Schedule in respect of those goods.

(2) The Minister may from time to time by notice in the *Gazette*, on the recommendation of the Board of Trade and Industries, amend Schedule No. 2 whenever he is satisfied, in respect of goods which are of a class or kind produced or manufactured in the Republic, that circumstances as set forth in sub-section (5) exist, that detriment may from one or more of the said circumstances result to an industry within the Republic and that it would be in the public interest to impose the appropriate anti-dumping duty specified in sub-section (5) in respect of such goods: Provided that the Minister may limit the amount of any anti-dumping duty mentioned in sub-section (5) to a percentage of the value for duty purposes of the goods, or alternatively to a specific rate per unit of quantity, volume or weight, which percentage or alternative specific rate shall be determined by him.

(3) (a) Whenever the Minister is satisfied in terms of sub-section (2) that it would be in the public interest to impose a freight anti-dumping duty on any goods, he may for that purpose determine the minimum rate of freight which shall be applicable to that class or kind of goods when conveyed from any particular territory or place to any place of discharge in the Republic or to any place in Africa at which goods are discharged for removal overland into the Republic: Provided that the minimum rate of freight so determined shall in no case exceed the normal rate of freight as certified in terms of paragraph (c) of sub-section (5).

(b) The Minister shall notify such determination by amendment of Schedule No. 2 which shall be effected by notice in the *Gazette*.

(4) The provisions of sub-sections (5), (6) and (7) of section forty-eight shall *mutatis mutandis* apply in respect of any amendment made under the provisions of sub-section (2), (3) or (5).

(5) The anti-dumping duties which may be imposed and the circumstances in which such anti-dumping duties may be imposed in terms of sub-section (2) shall be the following, namely—

(a) "ordinary anti-dumping duty", which may be imposed when goods have been or are being or are likely to be exported to the Republic at a free on board price (as defined in section sixty-seven) which is less than the domestic value (as defined in section sixty-six), thereof, and which shall be the amount by which the said domestic value exceeds the said free on board price;

(b) "bounty anti-dumping duty", which may be imposed when goods have been or are being or are likely to be exported to the Republic and a bounty has been or will be granted in respect thereof in the territory in which they were produced or manufactured or from which they were exported, and which shall be the amount of such bounty, whether such bounty is by way of a bonus, rebate, subsidy or otherwise, and whether it is granted by a government or other authority or person;

(c) "freight anti-dumping duty", which may be imposed when goods have been or are being or are likely to be conveyed to the Republic from a particular territory or place of despatch at a rate of freight less than the rate certified by the South African Shipping Board or other person designated by the Minister, as being the normal rate chargeable on that class or kind of goods from that territory or place and which shall be the amount by which the minimum rate of freight determined by the Minister in terms of sub-section (3) exceeds the rate of freight actually paid;

(d) "exchange anti-dumping duty", which may be imposed when goods have been or are being or are likely to be imported into the Republic from a territory the currency of which is depreciated in relation to the currency of the Republic or when the currency of the territory of origin of such goods which have been or are being or are likely to be imported into the Republic is likewise depreciated, and which shall be the amount

by which the free on board price (as defined in section *sixty-seven*) of the goods is less than such price expressed in the currency of the territory of origin or export of the goods and converted into the currency of the Republic at a rate which the Minister is hereby authorized to determine and to notify by means of an amendment of Schedule No. 2 which shall be effected by notice in the *Gazette*; or

- (e) "sales anti-dumping duty", which may be imposed when goods are being or are likely to be sold or offered for sale at a place in the Republic in the ordinary course of trade in wholesale quantities for an amount which is less than the domestic value (as defined in section *sixty-six*) thereof plus freight, insurance and all charges to that place, including landing, transportation and delivery charges and any duty (other than an anti-dumping duty imposed under the provisions of this Chapter) payable under this Act, and which shall be the amount by which the said domestic value of the goods, plus the expenses and charges set forth in this paragraph, exceeds the wholesale selling price in the Republic.

(6) The anti-dumping duties mentioned in paragraphs (a), (b), (c) and (d) of sub-section (5) shall be paid by the importer of the goods at the time of entry for home consumption of such goods and the anti-dumping duty mentioned in paragraph (e) of sub-section (5) shall be paid by the person in the Republic who sells the goods, in the manner and at the time prescribed in the regulations.

(7) Whenever any anti-dumping duty is imposed on any goods under the provisions of this section, the owner of any such goods stored in a customs and excise warehouse shall produce the invoice and other documents relating to such goods to the Collector not later than the time of entry of all or any part of such goods for removal from such warehouse except in respect of such goods entered for export from a customs and excise warehouse.

56. An anti-dumping duty imposed under the provisions of section *fifty-five* shall not apply to any goods entered under the provisions of any item specified in Schedule No. 3 or 4 unless such item is specified in Schedule No. 2 in respect of such goods.

Anti-dumping duties not normally applicable to goods entered under Schedule No. 3 or 4.

57. Notwithstanding the provisions of section *fifty-five*, the Secretary may, subject to such conditions as he may impose in each case, exempt from payment of any anti-dumping duty, genuine trade samples, replacement parts proved to his satisfaction to have been imported in such circumstances that locally manufactured parts of the same class or kind cannot reasonably be used and that such imported parts are not intended for trade purposes, or any other goods which are imported in such circumstances or in such quantities that the importation of such goods does not, in his opinion, constitute regular importation of such goods for trade purposes.

Exclusion of certain goods from payment of anti-dumping duty.

## CHAPTER VII.

### AMENDMENT OF DUTIES.

58. (1) Whenever the Minister tables in the House of Assembly a taxation proposal imposing a new duty or increasing the rate of duty already payable, upon any goods specified in the said proposal, such new duty or increased rate of duty shall, subject to the provisions of sub-section (2), from the time when the proposal was tabled, be payable on all such goods as have not at the said time been entered for home consumption.

Time when new or increased duties become payable.

(2) Whenever the Minister tables, under the provisions of sub-section (1), a taxation proposal relating to imported and excisable goods of the same class or kind, any such goods which the Minister may in the said proposal specify for the purposes of this sub-section, shall, though entered for home consumption



prior to the time of such proposal and notwithstanding that they have passed out of customs and excise control, become liable to the new duty or the difference between the rate of duty at the time of such proposal and the increased rate provided for in the said proposal, if they have at the time of such proposal not been delivered from the stocks of an importer, manufacturer or such class of dealer as the Minister may in the said proposal specify.

(3) For the purposes of this section any goods which are specified by the Minister in any taxation proposal for the purposes of sub-section (2) and which, at the time of the said proposal are in transit to an importer, manufacturer or a class of dealer so specified by the Minister, shall be deemed to form part of the stocks of such importer, manufacturer or dealer, as the case may be, notwithstanding any terms to the contrary of any contract relating to the sale or delivery of such goods.

(4) Whenever the Minister has specified any goods in any taxation proposal for the purposes of sub-section (2), every importer or manufacturer or dealer specified in the said proposal shall, in respect of any goods so specified—

- (a) forthwith take stock of all such goods which have not been delivered from his stocks at the time when the proposal was tabled, and make a clear and accurate record of such imported and excisable goods separately;
- (b) within seven days of the date on which the proposal was tabled, deliver to the Collector a sworn statement giving separately the description and quantities of the said imported and excisable goods, which were in his stocks at the said time, and any other information which the Secretary may require of him; and
- (c) upon or before the last working day of the month following the month in which the proposal was tabled, pay to the Collector the amount of duty payable by him under sub-section (2) in respect of the goods in question.

(5) If the Minister specifies in any taxation proposal for the purposes of sub-section (2) that any goods so specified shall be liable to the duties so specified if they have not been delivered from the stocks of a wholesale dealer at the time of the said proposal, the provisions of sub-section (4) shall apply to the stocks of such wholesale dealer and of any retail dealer conducting his business on the same premises: Provided that the Secretary may, upon production by such wholesale dealer of such evidence as he may require, exclude from the stocks or the liability for duty of that wholesale dealer for the purposes of sub-section (2)—

- (a) stocks of a class or kind which are sold by such retail dealer only; and
- (b) such proportion of the total duty payable by such wholesale dealer as is represented by the proportion of retail sales to total sales of the goods concerned during the period of three months immediately preceding the date of such proposal, such proportion to be calculated on the basis of quantities of each commodity concerned.

(6) For the purposes of this section—

- (a) "dealer" means any person who deals in any goods to which this Act relates and includes a club, co-operative society of any nature or any statutory body;
- (b) "retail dealer" means, subject to the provisions of paragraph (c), any dealer who deals in or holds a licence under any law to deal in retail quantities;
- (c) "wholesale dealer" means any dealer who deals in or holds a licence under any law to deal in wholesale quantities and the business and stocks of a wholesale dealer shall be deemed to include the business and stocks of any retail dealer who conducts business on the same premises on which the wholesale dealer conducts his business as such; and
- (d) "deliver" includes any form of delivery except *traditio brevi manu* and *constitutum possessorium*.

(7) Whenever in any legal proceedings any question arises as to whether the Minister has in fact tabled a taxation proposal as described in this section, or as to the time when such proposal was tabled or the particulars contained in such proposal, a copy of the minutes of proceedings of the House of Assembly, containing such proposal and certified by the Secretary of the House of Assembly to be a true copy, shall be accepted as sufficient evidence that such proposal was tabled and of the time when it was tabled and of the particulars contained therein.

59. (1) Whenever any duty is imposed or increased, directly or indirectly, by amendment in any manner of any Schedule to this Act, on any goods and such goods, in pursuance of a contract made before such duty or increased duty became payable, are thereafter delivered to and accepted by the purchaser, the seller of the goods may, in the absence of agreement to the contrary, recover as an addition to the contract price a sum equal to any amount paid by him by reason of the said duty or increase.

Contract prices may be varied to extent of alteration in duty.

(2) Whenever any duty is withdrawn or decreased, directly or indirectly, by amendment in any manner of any Schedule to this Act, on any goods, and such goods in pursuance of a contract made before the withdrawal or decrease became effective are thereafter delivered to the purchaser, the purchaser of the goods may, in the absence of agreement to the contrary, if the seller has in respect of those goods had the benefit of the withdrawal or decrease, deduct from the contract price a sum equal to the said duty or decrease.

(3) The provisions of this section shall also apply to a contract for the hiring of any goods or the use of any goods in rendering a service at a contract price, and the expressions "seller" and "purchaser" shall correspondingly be construed as including the person by whom and the person to whom the goods are hired or the service rendered.

## CHAPTER VIII.

### LICENSING.

60. (1) No person shall perform any act or be in possession of or use anything in respect of which a licence is required under this Act unless he has obtained the appropriate licence prescribed in Schedule No. 7 which shall not be issued unless the prescribed licence fee has been paid.

Licence fees according to Schedule No. 7.

(2) The Secretary may, subject to an appeal to the Minister, whose decision shall be final—

- (a) refuse any application for a new licence or a renewal of any licence; or
- (b) cancel any licence if the holder of such licence has persistently contravened or failed to comply with the provisions of this Act or has committed an offence referred to in section eighty.

61. (1) Before a customs and excise warehouse is licensed the person applying for such licence shall furnish such security as the Secretary may require.

Customs and excise warehouse licences.

(2) The Secretary may at any time require that the form, nature or amount of such security shall be altered or renewed in such manner as he may determine.

(3) The Secretary may by endorsement permit a licence to be transferred from one customs and excise warehouse to another customs and excise warehouse in the area controlled by the same Collector and in the possession of the person to whom the licence has been issued, but no customs and excise warehouse licence shall be transferable from one person to another.

(4) Not more than one licence shall be issued in respect of any customs and excise warehouse.

62. (1) No person shall be granted a licence under this Act as an agricultural distiller in the Province of the Cape of Good Hope or the territory of South-West Africa if he has produced in the year for which the licence is required less than five leaguers of wine at a strength of 11.5 per cent absolute alcohol by volume.

Agricultural distillers.

(2) After the commencement of this Act a licence under this Act as an agricultural distiller shall not be granted to any person—

- (a) who had not at any time before such commencement been licensed under any law relating to excise as an agricultural distiller; or
  - (b) who, after such commencement, has for any continuous period of more than twelve months not been the holder of a licence as an agricultural distiller issued under this Act.
- (3) No licence issued under this Act to any person as an agricultural distiller may be transferred to any other person or from one farm to another.
- (4) (a) Any licence issued under this Act to any person as an agricultural distiller shall lapse upon the death of the licensee or upon conviction of the licensee of any offence under this Act or any law relating to the illicit manufacture, conveyance, supply or possession of intoxicating liquor.
- (b) For the purposes of this sub-section the imposition of a penalty by the Secretary under the provisions of section *ninety-one* shall be deemed to be a conviction under this Act.
- (5) The provisions of sub-sections (2) and (4) and of sub-section (3) of section *sixty-three* shall not apply in the case of an agricultural distiller who produces annually a quantity of spirits at a strength of 11·5 per cent absolute alcohol by volume which exceeds a quantity determined by the Secretary and produces such spirits for a purpose approved by the Secretary.
63. (1) No person shall own or have in his possession or under his control any still except under a licence prescribed in Schedule No. 7 and subject to the regulations: Provided that the Secretary may, subject to such conditions as he may impose, exempt from all or any of the provisions of this sub-section—
- (a) any licensed still maker in so far as any still manufactured or imported by him for sale and in his possession is concerned; or
  - (b) any person in so far as any still is concerned which he has proved to the satisfaction of the Secretary is in his possession solely as a curiosity or ornament.
- (2) The provisions of sub-sections (3) and (4) of section *sixty-two* shall *mutatis mutandis* apply in respect of any licence issued in respect of a still under this Act to any person to whom a licence under this Act has been or had at any time been issued as an agricultural distiller: Provided that the provisions of this sub-section shall not apply in respect of any such licence in respect of a still which is held by any such agricultural distiller as is referred to in sub-section (5) of section *sixty-two*.
- (3) (a) If any agricultural distiller to whom a licence in respect of a still has been issued under this Act voluntarily abandons such still to the department, the Secretary may, out of moneys appropriated by Parliament for the purpose, pay to him, as compensation, such an amount as the Secretary considers to be the current market value of such still.
- (b) Where any person has so abandoned any still no licence to own a still to be used by him in the capacity of an agricultural distiller shall thereafter be granted to him unless a new licence as an agricultural distiller has, after such abandonment, been issued to him under this Act.
- (c) Any still abandoned under this sub-section shall be destroyed by the Secretary.

Stills to be licensed.

64. Unless the permission of the Secretary has been obtained to manufacture wine in a customs and excise manufacturing warehouse, no person shall manufacture wine except in a special customs and excise warehouse licensed under this Act.

Special warehouses for the manufacture of wine.

## CHAPTER IX.

### VALUE.

65. (1) Subject to the provisions of this Act, the value for duty purposes of any imported goods shall be the domestic value or the free on board price thereof, whichever is the greater.

Value for customs duty purposes.



(2) For the purposes of this section and of sub-sections (3) and (4) of section *seventy*, such abnormal costs in effecting shipment as are proved to the satisfaction of the Secretary to have been incurred as the result of a state of war, strikes, lock-outs, riots or civil commotions shall not be regarded as forming part of the domestic value or the free on board price of goods.

(3) If the value of any imported goods of a single denomination according to the provisions of this section is in excess of twenty rand such value shall for the purpose of assessing the amount of duty payable, be calculated to the nearest rand, an amount of fifty cents being regarded as less than one half of one rand.

(4) Whenever it is necessary for the Secretary to determine a value or price under the provisions of section *sixty-six* or *sixty-seven* in respect of any goods, he may, in such circumstances as he deems expedient, at the request of the importer, determine an estimated value or price in respect of such goods according to information available at the time of importation thereof and such estimated value or price shall, unless it is rejected by the importer, thereafter be regarded as the domestic value or free on board price, as the case may be, of those goods for the purposes of the relevant sections.

66. (1) Subject to the provisions of this Act, the domestic value of any goods imported into the Republic shall be the market price at which, at the time of purchase by the importer of such goods, such or similar goods are freely offered for sale, for consumption in the territory from which such exportation takes place, in the usual wholesale quantities in the ordinary course of trade to all purchasers in the principal markets of that territory, including any royalty, and the cost of packages ordinarily used in those markets, plus the extra cost of packing and packages for export, carriage to the port of shipment or other place of final despatch in that territory, and all other expenses incidental to placing the goods on board ship or on any vehicle at that port or place, ready for export to the Republic but shall not include excise duties or sales taxes imposed or drawbacks, refunds, rebates or remissions of customs duty granted on export of such goods by the government of that territory: Provided that if any goods are exported to the Republic from a territory other than the territory in which such goods were produced or manufactured, the Secretary may, for the purpose of this section, regard the territory in which such goods were produced or manufactured as the territory from which such exportation to the Republic takes place.

Definition of domestic value.

(2) When goods are sold in the territory from which they are exported to the Republic or from which they are, in terms of the proviso to sub-section (1) regarded as being so exported, under such conditions that no domestic value thereof can be calculated in terms of sub-section (1), or when goods exported to the Republic are not sold for consumption in the territory from which they are so exported or regarded as being exported or when the domestic value calculated in terms of sub-section (1) is below the ordinary market price at which such or similar goods have been sold in such territory during the six months preceding the date of exportation to the Republic, the Secretary may determine a value which shall, subject to the right of appeal to the Minister, be regarded as the domestic value of those goods.

67. Subject to the provisions of this Act, the free on board price of any imported goods shall be the price charged in respect of such goods by the exporter plus all the costs and charges incidental to the sale in question and to placing such goods on board ship or on any vehicle ready for exportation and any agent's commission (calculated on such price, costs and charges) in respect of such goods: Provided that if in the opinion of the Secretary the free on board price charged in respect of any goods is not the normal free on board price at which such or similar goods would be sold by the exporter to any importer in the Republic under fully competitive conditions at the time of purchase of such goods, or if no charge is made in respect of such goods, the Secretary may determine a price which shall, subject to the right of appeal to the Minister, be regarded as the free on board price of those goods.

Free on board price.

68. In the event of any question arising as to the correctness of any certificate of domestic value given or any statement of bounty, drawback, duty, royalty or any other charge or amount paid or to be paid, made by the manufacturer or supplier in the territory of export, or of any statement of freight charges paid or to be paid, made by the shipper or other consignor or his agent in the country of shipment, in respect of any goods imported into the Republic, a written certificate signed by a person in that territory specially designated by the Minister, certifying such value, bounty, drawback, duty, royalty, freight or other charge or amount may, for assessing the amount of duty or any other matters incidental thereto, be accepted by the Secretary as conclusive evidence of such value, bounty, drawback, duty, royalty, freight or other charge or amount, as the case may be, but subject to the right of appeal to the Minister whose decision shall be final.

Certificate of domestic value or charges.

69. (1) Whenever it is necessary, for the purpose of assessing the excise duty payable on any goods manufactured in the Republic, to determine the value of such goods, the value thereof shall, subject to the provisions of this section, be taken to be the market price (before deduction of any discounts) at which, at the time of sale, such or similar goods are freely offered for sale, for consumption in the Republic, for purposes of trade in the principal markets of the Republic in the ordinary course of trade, in the usual wholesale quantities and in the condition and the usual packing ready for sale in the retail trade, plus the cost of packing and packages and all other expenses incidental to placing the goods on rail for delivery to the purchaser, but excluding the excise duty on such goods.

Value for excise duty purposes.

(2) Whenever any such goods are sold or otherwise disposed of in the Republic under such conditions that the value thereof cannot be calculated in terms of sub-section (1), the Secretary may determine a value which shall, subject to the right of appeal to the Minister, be regarded as the value of such goods determined in terms of sub-section (1).

(3) The Secretary may, in respect of any such goods or any class or kind of such goods—

- (a) specify, for the purposes of sub-section (1), the quantity which shall be deemed to be the usual wholesale quantity;
- (b) specify, for the purposes of sub-section (1), the packing which shall be deemed to be the usual packing ready for sale in the retail trade;
- (c) determine, for the purposes of sub-section (1), the cost of packing or packages or any other expenses incidental to placing the goods on rail,

and his decision shall, subject to the right of appeal to the Minister, be final.

70. (1) Notwithstanding anything to the contrary contained in this Chapter, the Secretary may, if he is not satisfied as to the correctness of the value for duty or tariff classification purposes of any imported or excisable goods declared by the importer or the manufacturer, as the case may be, require such importer or manufacturer to declare before him on oath to the truth of such declaration, according to the best knowledge and belief of the said importer or manufacturer and to adduce any documentary evidence he may possess in support thereof, and the Collector is hereby authorized to administer such oath: Provided that if it appears to the Collector (whether or not such oath has been required) that the goods have been declared at a value below the correct value thereof for purposes of duty or tariff classification under the provisions of any Schedule to this Act, he may require the goods to be examined by two competent persons, one to be nominated by the Secretary and the other by the importer or manufacturer.

Secretary may require valuation.

(2) The two persons referred to in sub-section (1) shall, before entering upon any enquiry, appoint an umpire, and shall declare on oath before the Collector what is to the best of their knowledge and belief the correct value of the goods for duty or tariff classification purposes, and if those persons do not agree, the umpire shall declare on oath before the Collector what is to the best of his knowledge and belief the said value.

(3) If the two persons nominated in terms of sub-section (1) declare the same value, that value, or otherwise the value declared by the umpire shall be the value of the goods for duty

or tariff classification purposes, provided, in the case of imported goods, such value is not less than the actual free on board price of the said goods or, in the case of excisable goods, such value is not less than the actual free on rail price of the said goods charged by the manufacturer.

(4) If an importer or manufacturer, after he has been required by the Collector to make an appointment in terms of sub-section (1), fails to do so within three days, or if no declaration is made by the person appointed by the importer or manufacturer within three days of his appointment, the value declared by the person appointed by the Secretary shall be the value of the goods for duty or tariff classification purposes, provided, in the case of imported goods, such value is not less than the actual free on board price of the said goods or, in the case of excisable goods, such value is not less than the actual free on rail price of the said goods charged by the manufacturer.

71. (1) The value for duty purposes of any goods imported into the Republic *ex customs warehouses or ex bonded warehouses* within the district of Lourenco Marques shall be calculated or determined in accordance with this Chapter as if such goods were imported directly into the Republic from the territory whence they were exported to Lourenco Marques. Value of certain specified goods.

(2) Where any used motor vehicle is imported or where any new motor vehicle is imported by a natural person for his own use and not for sale, the Secretary may determine the value for duty purposes of such vehicle and his determination shall be final: Provided that where any natural person who was the owner of and has used such motor vehicle in any territory outside the Republic, imports such vehicle into the Republic, from a territory other than the territory in which it was produced or manufactured, for his own use, and not for sale, the Secretary may determine the value for duty purposes of such vehicle as if it were imported into the Republic from the territory in which it was produced or manufactured: Provided further that no period of use of any such motor vehicle, outside the Republic, while in the possession of any person normally resident in the Republic, which is less than six months shall be taken into consideration in determining such value.

72. (a) For the purposes of this Act, the value of any goods exported from the Republic shall be the price of those goods free on board at the place of despatch from the Republic, which value shall be declared on the bill of entry export. Value of goods exported.

(b) If there is no such free on board price, the value determined by the Secretary shall be regarded as the value for the said purposes.

73. The Minister may by regulation determine the rate and time at which the domestic value and the free on board price of imported goods shall be converted into the currency of the Republic. Rate of exchange for conversion of values.

74. (1) Subject to the provisions of sub-section (2), the domestic value and the free on board price of any imported goods shall be declared by the importer on entry of such goods. Value of goods not liable to *ad valorem* duty.

(2) The Minister may by regulation exempt, to the extent specified in the regulations, any class or kind of such goods or any such goods to which circumstances so specified apply, from the provisions of sub-section (1).

## CHAPTER X.

### \* REBATES, REFUNDS AND DRAWBACKS OF DUTY.

75. (1) Subject to the provisions of this Act and to any conditions which the Secretary may impose— Specific rebates, drawbacks and refunds of duty.

(a) any imported goods described in Schedule No. 3 shall be admitted under rebate of any customs duties applicable in respect of such goods at the time of entry for home consumption thereof, to the extent and for the purpose or use stated in the item of Schedule No. 3 in which they are specified;



- (b) any imported goods described in Schedule No. 4 shall be admitted under rebate of any customs duties applicable in respect of such goods at the time of entry for home consumption thereof, to the extent and for the purpose or use stated in the item of Schedule No. 4 in which such goods are specified;
- (c) a drawback or a refund of the ordinary customs duty and anti-dumping duty actually paid on entry for home consumption on any imported goods described in Schedule No. 5 shall be paid to the person who paid such duties or any person indicated in the notes to the said Schedule, subject to compliance with the provisions of the item of the said Schedule in which those goods are specified;
- (d) in respect of any excisable goods described in Schedule No. 6, a rebate of the excise duty specified in Part 2 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof or a refund of the excise duty actually paid at the time of entry for home consumption shall be granted to the extent and in the circumstances stated in the item of Schedule No. 6 in which such goods are specified, subject to compliance with the provisions of the said item and any refund under this paragraph may be paid to the person who paid the duty or any person indicated in the notes to the said Schedule No. 6.

(2) A rebate of duty in respect of any goods described in Schedule No. 3 shall be allowed—

- (a) only in respect of goods entered for use in the production or manufacture of goods in the industry and for the purpose specified in the item of the said Schedule in which those goods are specified;
- (b) only in respect of goods entered for use in—
  - (i) a factory which is situated in an area approved by the Minister and is registered under the Factories, Machinery and Building Work Act, 1941 (Act No. 22 of 1941), or any like law in force in the territory of South-West Africa; or
  - (ii) a mine or works as defined in section one of the Mines and Works Act, 1956 (Act No. 27 of 1956), and which is situated in an area approved by the Minister;
- (c) only in respect of goods entered for use in such industry in a factory, mine or works which complies with such requirements in respect of number of operatives employed, number of machines in continuous use, quantity of material used or quantity of goods produced or manufactured as the Secretary may impose in consultation with the Board of Trade and Industries.

(3) The Minister may exempt any goods described in Schedule No. 3 and entered for use in a particular industry, from the provisions of paragraph (b) of sub-section (2), and for the purposes of sub-paragraph (i) of the said paragraph, may limit the application of his approval of an area to the manufacture of one or more specified articles or substances.

(4) Notwithstanding the provisions of section *fifty-six* a rebate of any anti-dumping duty specified in Schedule No. 2 in respect of any goods entered under the provisions of any item specified in Schedule No. 3 or 4 may be granted if it is expressly stated in such item of Schedule No. 3 or 4 that the extent of the rebate includes such anti-dumping duty.

- (5) (a) Subject to the provisions of sub-section (6), no goods in any consignment which have been entered under rebate of duty under this section shall be used or disposed of otherwise than in accordance with the provisions of this section and of the item under which they were so entered and if any such goods are so used or disposed of the person who entered such goods under rebate of duty shall be liable for the duty on all the goods in that consignment or any such portion thereof as the Secretary may in his discretion determine, as if such rebate of duty did not apply to such goods, at the time when the duty for which he is liable is paid and such person shall pay such duty on demand by the Secretary: Provided that the Secretary may, if such goods were used in accordance with any other item relating

to the rebate of duty, accept duty on such goods as if they were entered under such other item at the said time: Provided further that the Secretary may, in his discretion, permit any duty paid on entry of such goods under rebate to be deducted from any duty for which any person becomes liable in terms of this paragraph.

(b) Any person to whom any kerosene, distillate fuel or residual fuel oil has been supplied from stocks which have been entered under rebate of duty at a price which has been reduced to the extent of such rebate for a purpose stated in the item under which such kerosene, distillate fuel or residual fuel oil was so entered, and who applies such kerosene, distillate fuel or residual fuel oil or any portion thereof to any other purpose shall be guilty of an offence and shall, notwithstanding the provisions of paragraph (a), be liable for the duty to the extent of the rebate allowed on entry for home consumption of such kerosene, distillate fuel or residual fuel oil on the full quantity of the kerosene, distillate fuel or residual fuel oil so supplied to him or on such portion thereof as the Secretary may in his discretion determine.

(6) (a) The Secretary may, on such conditions as he may impose, permit any person who has entered any goods under rebate of duty under this section to use or dispose of any such goods otherwise than in accordance with the provisions of this section and of the item under which such goods were so entered or to use or dispose of any such goods in accordance with the provisions of any other item to which this section relates and such person shall thereupon be liable for duty on such goods as if such rebate of duty did not apply or as if they were entered under such other item to which this section relates, as the case may be, and such person shall pay such duty on demand by the Secretary: Provided that, in respect of any such goods which are specified in any item of Schedule No. 3, 4 or 6, the Secretary may, subject to the provisions of or the notes applicable to the item in which such goods are specified and to any conditions which he may impose in each case, exempt any such goods from the whole or any portion of the duty payable thereon under this sub-section on the ground of the period or the extent of use in accordance with the provisions of the item under which such goods were entered, or on any other ground which he considers reasonable.

(b) Any duty paid on any such goods on first entry thereof under rebate of duty shall be deemed to have been paid in respect of any duty payable in accordance with the provisions of paragraph (a) in respect of such goods.

(7) No drawback or refund shall be paid in respect of any goods specified in any item of Schedule No. 5 or 6 if such goods have been used or disposed of otherwise than in accordance with the provisions of this section and the item in question or if such provisions have not been complied with in respect of such goods: Provided that the Secretary may, in respect of any class or kind of goods specified in any item of Part 1 of Schedule No. 5 or any such goods to which such circumstances apply as he may specify by rule, pay any drawback to the extent stated in such item notwithstanding that the goods exported cannot be identified with the goods in respect of which such drawback is claimed.

(8) Wherever the tariff heading or sub-heading or the tariff item or sub-item under which any goods are classified in Schedule No. 1 is expressly quoted in any item of Schedule No. 3, 4, 5 or 6 in which such goods are specified, the goods so specified in the said item of Schedule No. 3, 4, 5 or 6 shall be deemed not to include goods which are not classified under the said tariff heading or sub-heading or tariff item or sub-item.

(9) Any goods entered for use under rebate of duty under this section shall, for the purposes of this Act, be deemed to be entered for home consumption but no entry in respect of any such goods described in Schedule No. 3 or 4 shall be valid



unless the number of the tariff heading and sub-heading under which such goods are classified in Part 1 or Part 2 of Schedule No. 1 and the number of the item of Schedule No. 3 or 4 in which the said goods are specified are both declared on such entry and the industry in which and the purpose for which such goods are to be used, as specified in the said item, are declared on such entry.

(10) No goods may be admitted or entered under rebate of duty under this section until the person so entering them has furnished such security as the Secretary may require and has complied with such other conditions (including registration with the Secretary of his premises and plant) as may be prescribed by the Minister by regulation in respect of any goods specified in any item of Schedule No. 3, 4 or 6.

(11) The Secretary may, in respect of Schedule No. 6, for the purposes of calculating the amount of duty refundable on any excisable goods used in the manufacture of any goods exported, determine the quantity of such exported goods which shall be deemed to have been produced from a given quantity of such excisable goods or the quantity of such excisable goods which shall be deemed to have been used in the production of a given quantity of such exported goods.

(12) No goods manufactured from excisable goods under rebate of duty specified in any item of Schedule No. 6 shall be used in the place of such excisable goods in the manufacture of any other goods if a rebate of duty to a lesser extent has been specified in any item of the said Schedule in respect of such excisable goods when used in the manufacture of such other goods.

(13) If the Secretary is of the opinion that any goods, not being a spirituous beverage, manufactured from spirits under rebate of excise duty in terms of any formula approved by him under any item of Schedule No. 6, are used as a beverage, he may forthwith revoke his approval of such formula.

(14) No refund or drawback of duty shall be paid by the Secretary under the provisions of this section unless an application therefor, duly completed and supported by the necessary documents and other evidence to prove that such refund or drawback is due under this section is received by the department—

(a) in the case of goods exported, within a period of six months from the date of removal for export; and

(b) in all other cases, within a period of one month from the date when such refund first becomes due:

Provided that the Secretary may, in such circumstances as he may consider exceptional, pay a refund or drawback after expiration of the relevant period.

(15) The Minister may from time to time by notice in the *Gazette* amend Schedule No. 3, 4, 5 or 6 in order to give effect to any recommendation of the Board of Trade and Industries or whenever he deems it expedient in the public interest to do so.

(16) The provisions of sub-section (5), (6) and (7) of section forty-eight shall *mutatis mutandis* apply in respect of any amendment made under the provisions of sub-section (15).

(17) The Secretary may refuse to accept an entry under rebate or an application for drawback or refund under any item of Schedule No. 3, 4, 5 or 6 from any person who has persistently contravened or failed to comply with the provisions of this Act or who has committed an offence referred to in section eighty and he may cancel any registration of such person under the provisions of this Act or suspend any such registration for such period as he may deem fit.

(18) Subject to the provisions of the proviso to sub-section (8) of section eighteen, the proviso to sub-section (5) of section twenty and items Nos. 407.03 (in so far as it relates to tariff heading 87.00), 412.07, 412.08, 522.01, 531, 532, 608.01, 608.02 and 608.03 of Schedules Nos. 4, 5 and 6, no rebate or refund of duty in respect of any loss or deficiency of any nature of any goods shall be allowed, but the Secretary may allow the deduction from the dutiable quantity of the undermentioned goods of a quantity equal to the percentages stated below, namely—



- (a) in the case of imported or excisable petrol or aviation spirits, 0·25 per cent of any quantity placed in any customs and excise storage warehouse;
- (b) in the case of spirits (ethyl alcohol) manufactured in the Republic, 1·5 per cent of the quantity so manufactured; and
- (c) in the case of wine manufactured in the Republic, 0·5 per cent of the quantity so manufactured.

76. (1) No refund of duty or other charge in respect of imported or excisable goods, other than a refund provided for under section *seventy-five*, shall be paid or granted except in accordance with the provisions of this section and the regulations.

General refunds in respect of imported or excisable goods.

(2) The Secretary shall, subject to the provisions of subsection (4), consider any application for a refund or payment from any applicant who contends that he has paid any duty or other charge for which he was not liable or that he is entitled to any payment under this Act.

(3) Except with the permission of the Secretary, any application for a refund under this section shall not relate to more than one bill of entry or other document in respect of which the alleged overpayment was made.

(4) No application for a refund or payment in terms of this section shall be considered by the Secretary unless it is received by the Collector, duly completed and supported by the necessary documents and other evidence to prove that such refund or payment is due under this section, within a period of two years from the date on which the duty or charge to which the application relates was paid: Provided that the Secretary may, in such circumstances as he may consider exceptional, consider any such application after expiration of such period.

(5) If, after considering any application for a refund or payment in terms of this section, the Secretary is satisfied that the applicant is entitled to any such refund or payment the Secretary may pay to the applicant the amount due to him: Provided that no refund shall be made under this section if, in the case of goods imported by post, the amount thereof is less than fifty cents or, in the case of goods imported in any other manner, less than five rand or, in the case of excisable goods, less than two rand, unless the Secretary is satisfied that exceptional circumstances exist which warrant such refund.

(6) Any duty refunded or rebated under the provisions of this Act shall forthwith be repaid to the Collector by the person to whom such refund has been paid or such rebate has been allowed if such person is compensated in respect of such duty by any other person.

77. (a) Any amount due to a manufacturer in respect of excise duty paid by him for which he was not liable may, at any time within a period of one year from the date on which such amount first becomes due, be set off against any amount for which such manufacturer subsequently becomes liable in respect of excise duty, provided the accounts submitted by the manufacturer in respect of the payment of any amount against which any amount so due to him has been set off are accompanied by a full statement by the manufacturer, supported by a certificate by an officer, giving full particulars of the excise duty so paid and a full account of the circumstances under which the payment thereof took place and by such documentary evidence as the Secretary may in each case require.
- (b) If the set off of any amount is not allowed by the Secretary in terms of paragraph (a) such amount shall be re-debited to the account of the manufacturer.

Overpayments in respect of excisable goods.

## CHAPTER XI.

### PENAL PROVISIONS.

78. (1) Any person who contravenes any provision of this Act or who fails to comply with any such provision with which it is his duty to comply, shall, even where such contravention

Offences not expressly mentioned.

or failure is not elsewhere declared an offence, be guilty of an offence.

(2) Any person guilty of an offence under this Act shall, where no punishment is expressly provided for such offence, be liable on conviction to a fine not exceeding four hundred rand or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding six months, or to both such fine and such imprisonment.

(3) A person who is convicted of an offence referred to in sub-section (2) within a period of three years after he was convicted of any offence referred to in that sub-section shall be liable to a fine not exceeding six hundred rand or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding nine months, or to both such fine and such imprisonment.

79. (1) Any person who—

Less serious offences and their punishment.

- (a) supplies the means or materials for, or assists in establishing, repairing, maintaining or working any still being made or made, imported, used, set up or in the possession or custody of any person without lawful authority;
- (b) is found without lawful excuse in any place where distillation is illegally carried on;
- (c) refuses or fails to comply with the lawful requirements of an officer or refuses or fails to answer to the best of his power any question which an officer in the exercise of his functions has put to him;
- (d) sells, offers or keeps for sale or distributes or exhibits any issue of a publication which is in terms of paragraph (b) of sub-section (3) of section *one hundred and thirteen* deemed for the purposes of that section to be indecent, obscene or objectionable;
- (e) falsely holds himself out to be an officer;
- (f) resists or hinders an officer in the exercise of his powers or the performance of his functions under this Act; or
- (g) rescues any persons apprehended for any offence under this Act, or prevents the apprehension of any person who has committed any such offence,

shall be guilty of an offence and liable on conviction to a fine not exceeding four hundred rand or to imprisonment for a period not exceeding six months, or to both such fine and such imprisonment.

(2) A person who is convicted of an offence referred to in sub-section (1) within a period of three years after he was convicted of any offence referred to in that sub-section shall be liable to a fine not exceeding six hundred rand or to imprisonment for a period not exceeding nine months, or to both such fine and such imprisonment.

80. (1) Any person who—

Serious offences and their punishment.

- (a) has upon his premises or in his custody or under his control, or purchases, sells or otherwise disposes of any illicit goods knowing the same to be illicit goods;
- (b) not being a licensed manufacturer, without lawful authority, has in his possession or custody or under his control any partly manufactured excisable goods or excisable goods upon which duty has not been paid;
- (c) removes or assists in or permits the removal of goods in contravention of any provision of this Act;
- (d) deodorises, clarifies or, prior to sale, reduces the strength of methylated spirits to a strength below a strength of 91.4 per cent absolute alcohol by volume, or prepares or sells or offers for sale or consumption, as a beverage, any preparation containing methylated spirits or spirits recovered from methylated spirits;
- (e) removes or breaks or interferes with any lock, meter, gauge, rod, seal, mark or fastening placed on or fitted to any warehouse, vessel, package, container or other article, place or plant, by an officer under any provision of this Act;

- (f) damages, destroys or disposes of any goods to prevent the securing or seizure thereof under the provisions of this Act by any officer or other person authorized to secure or seize the same, or takes back any goods which are being detained or have been seized;
- (g) contravenes the provisions of sub-section (6) of section *fifty-four*;
- (h) without lawful excuse (the proof of which shall lie upon him), brings into the Republic or has in his possession any signed blank or incomplete invoice or any billhead or other similar document capable of being filled up and used as an invoice for goods from outside the Republic;
- (i) makes improper use of a licence, permit or other document issued in respect of goods to which this Act relates;
- (j) claims any rebate, drawback, refund or payment to which he knows he is not entitled under this Act or fails forthwith to repay to the Collector any duty which has been refunded or rebated under the provisions of this Act and in respect of which he has been compensated by any other person;
- (k) not being authorized to do so, gives or promises to give, directly or indirectly, any reward to an officer or any person employed by the Government, in respect of the performance or non-performance by any such officer or person of his duty or employment under this Act or agrees with or proposes to any such officer or person to do or permit anything in contravention or evasion of this Act;
- (l) being an officer or a person employed by the Government, demands or receives, except from or through the Government, any reward in respect of the performance or non-performance of his duty or employment under this Act or by any wilful act, neglect or default does or permits or agrees to do or permit anything in contravention or evasion of this Act;
- (m) attempts to commit or assists in committing any offence mentioned in this section;
- (n) from any goods made from or containing excisable goods extracts or recovers such excisable goods in contravention of the provisions of this Act; or
- (o) contravenes the provisions of sub-section (13) of section *eighteen*,

shall be guilty of an offence and liable on conviction to a fine not exceeding one thousand rand or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding twelve months, or to both such fine and such imprisonment.

(2) When any person is charged with a contravention of paragraph (a) of sub-section (1) he shall, until the contrary is proved, be presumed to have known that the goods in question were illicit goods.

81. Any person who is asked by an officer whether he has any dutiable goods or goods the importation or exportation of which is prohibited or restricted under any law upon his person or in his possession, and denies it, or makes any statement for customs or excise purposes as to any dutiable goods or prohibited or restricted goods upon his person or in his possession from which any dutiable goods or prohibited or restricted goods are omitted, shall, if any such goods are discovered to be or to have been upon his person or in his possession at the time of the denial, or of the statement, be guilty of an offence and liable on conviction to a fine not exceeding two thousand rand or treble the value of the goods in question, whichever is the greater, or to imprisonment for a period not exceeding two years, or to both such fine and such imprisonment, and the goods in question and any other goods contained in the same package as well as the package itself shall be liable to forfeiture.

Non-declaration  
of goods.

82. If any goods referred to in sub-section (5) of section *one hundred and thirteen* are, in contravention of any proclamation issued in terms thereof, exported from the Republic, or carried in transit through the Republic or carried coastwise to any place, the exporter, owner, consignor or shipper thereof shall be guilty of an offence and liable on conviction to a fine

Irregular export  
or carriage of  
munitions.



not exceeding two thousand rand or to imprisonment for a period not exceeding two years, or to both such fine and such imprisonment, and such goods shall be liable to forfeiture.

83. Any person who—

Irregular dealing  
with or in goods.

- (a) deals or assists in dealing with any goods contrary to the provisions of this Act; or
- (b) knowingly has in his possession any goods liable to forfeiture under this Act; or
- (c) makes or attempts to make any arrangement with a supplier, manufacturer, exporter or seller of goods imported or to be imported into or manufactured or to be manufactured in the Republic or with any agent of any such supplier, manufacturer, exporter or seller, regarding any matter to which this Act relates, with the object of defeating or evading the provisions of this Act,

shall be guilty of an offence and liable on conviction to a fine not exceeding two thousand rand or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding two years, or to both such fine and such imprisonment, and the goods in respect of which such offence was committed shall be liable to forfeiture.

84. Any person who makes a false statement in connection with any matter dealt with in this Act, or who makes use for the purposes of this Act of a declaration or document containing any such statement shall, unless he proves that he was ignorant of the falsity of such statement and that such ignorance was not due to negligence on his part, be guilty of an offence and liable on conviction to a fine not exceeding two thousand rand or treble the value of the goods to which such statement, declaration or document relates, whichever is the greater, or to imprisonment for a period not exceeding two years, or to both such fine and such imprisonment, and the goods in respect of which such false statement was made or such false declaration or document was used shall be liable to forfeiture.

False documents  
and declarations.

85. Any manufacturer of beer in whose customs and excise warehouse or on whose delivery vehicle beer packed for sale is found of a specific gravity before fermentation higher or lower than such gravity specified in the sub-item of tariff item 104.10 registered in terms of sub-section (4) of section *thirty-six* in relation to beer of the name indicated on the container of the beer so found shall be guilty of an offence and liable on conviction to a fine not exceeding two thousand rand or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding two years, or to both such fine and such imprisonment, and the goods in respect of which such offence was committed shall be liable to forfeiture.

Beer of higher or  
lower gravity  
than indicated by  
label on container.

86. If the value for duty purposes of any goods as ascertained and declared under any provision of section *seventy* exceeds the value originally declared by the importer or the manufacturer, there shall be paid thereon, in addition to the duty payable and any penalty prescribed in respect of any contravention of any other provision of this Act, such penalty, not exceeding an amount equal to the value of such goods, as the Secretary may impose, and if the importer or manufacturer fails or refuses to pay such penalty the said goods shall be liable to forfeiture.

Fines in respect of  
undervaluation.

87. (1) Any goods imported, exported, manufactured, warehoused, removed or otherwise dealt with contrary to the provisions of this Act or in respect of which any offence under this Act has been committed (including the containers of any such goods) or any plant used contrary to the provisions of this Act in the manufacture of any goods shall be liable to forfeiture wheresoever and in possession of whomsoever found: Provided that forfeiture shall not affect liability to any other penalty or punishment which has been incurred under this Act or any other law, or entitle any person to a refund of any duty or charge paid in respect of such goods.

Goods irregularly  
dealt with liable  
to forfeiture.

- (2) (a) Any ship or vehicle used in the removal or carriage of any goods liable to forfeiture under this Act shall be likewise liable to forfeiture unless it is shown that such ship or vehicle was so used without the consent or knowledge of the owner of such ship or vehicle or other person lawfully in possession or charge thereof.
- (b) Any ship or vehicle in which goods liable to forfeiture under this Act are used as fuel or in any other manner shall likewise be liable to forfeiture unless it is shown that such goods were so used without the consent or knowledge of the owner of such ship or vehicle or other person lawfully in possession or charge thereof.

88. Any ship, vehicle, plant, material or goods liable to forfeiture under this Act, or which he has reasonable cause to believe are liable to forfeiture under this Act, may be detained by any officer, magistrate or member of the police force and the Secretary may, in his discretion, seize such ship, vehicle, plant, material or goods.

Seizure.

89. (1) Any ship, vehicle, plant, material or goods which have been seized under this Act, shall be deemed to be condemned and may be disposed of in terms of section *ninety* unless the person from whom the same have been seized or the owner or his authorized agent gives notice in writing, within one month after the date of the seizure, to the person seizing or to the Secretary or to the Collector in the area where the seizure was made, that he claims or intends to claim the said ship, vehicle, plant, material or goods.

Notice of claim  
by owner in  
respect of seized  
goods.

(2) If no such notice is given, no legal proceedings whatever shall thereafter be instituted against the State, the Minister, the Secretary or any officer, based merely upon the seizure of such ship, vehicle, plant, material or goods.

(3) When a notice in writing has been given in terms of subsection (1), the person giving such notice shall, within ninety days of the date of such notice, but, except with the consent of the Secretary, not earlier than one month from the date thereof, institute proceedings in a court of competent jurisdiction for release of the said ship, vehicle, plant, material or goods.

90. (a) Whatever is seized as being liable to forfeiture under this Act, shall forthwith be delivered to the Collector at the customs and excise office nearest to the place where it was seized or it may be secured by the Collector by sealing, marking, locking, fastening or otherwise securing or impounding it on the premises where it is found or by removing it to a place of security determined by the Collector.

Disposal of  
seized goods.

(b) The Collector shall, after condemnation thereof, cause the thing in question to be sold by public auction or in any other manner which the Secretary may deem suitable: Provided that the Secretary may direct that, in lieu of being sold, any such thing shall be destroyed or shall be appropriated to the State: Provided further that if any such thing is of a perishable or dangerous nature the Secretary may direct the sale or destruction thereof before condemnation.

91. (1) If any person—

Admission of  
guilt.

- (a) admits to the Secretary that he has contravened any provision of this Act, or that he has failed to comply with any such provision with which it was his duty to comply; and
- (b) agrees to abide by the Secretary's decision; and
- (c) deposits with the Secretary such sum as the Secretary may require of him but not exceeding the maximum fine which may be imposed upon a conviction for the contravention or failure in question or makes such arrangements or complies with such conditions with regard to securing the payment of such sum as the Secretary may require,

the Secretary may, after such enquiry as he deems necessary, determine the matter summarily and may, without legal proceedings, order forfeiture by way of penalty of the whole or any part of the amount so deposited or secured.

(2) There shall be a right of appeal to the Minister from any determination or order of the Secretary under sub-section (1), whereby a penalty exceeding two hundred rand is imposed, and the Minister's decision on any such appeal shall be final.

(3) Subject to the provisions of sub-section (4) of section *sixty-two*, the imposition of a penalty under sub-section (1) shall not be regarded as a conviction in respect of a criminal offence, but no prosecution for the relevant offence shall thereafter be competent.

(4) Nothing in this section shall in any way affect liability to forfeiture of goods or payment of duty or other charges thereon.

92. Any fine or penalty recovered under this Act shall be paid to the Collector in the area where such fine or penalty is recovered, and shall be paid by him into the Consolidated Revenue Fund, and the proceeds of sale of anything forfeited or seized and condemned under this Act shall also be paid into the said fund: Provided that the Secretary may in his discretion withhold a sum not exceeding one-third of any such fine, penalty or proceeds which he may then award to any person (including any officer) by whose means or information the fine or penalty or forfeiture was imposed or the seizure made.

Payment and disposal of fines and penalties.

93. The Secretary may direct that any ship, vehicle, plant, material or goods seized under this Act be delivered to the owner thereof, subject to payment of any duty which may be payable in respect thereof and any charges which may have been incurred in connection with the seizure, whether or not condemnation has taken place, and may mitigate or remit any penalty or forfeiture incurred under this Act on such conditions as he deems fit: Provided that if the owner accepts such conditions, he shall not thereafter be entitled to institute or maintain any action for damages on account of the seizure or detention.

Remission or mitigation of penalties and forfeiture.

94. (a) Without derogation from any powers conferred upon the Secretary any penalty, fine or forfeiture incurred under this Act may be recovered either by civil action or upon criminal prosecution in any court of competent jurisdiction, and in the case of a criminal prosecution the court passing sentence may also make an order regarding any unpaid duty or charge and impose civil penalties or enforce forfeiture.
- (b) Any civil proceedings under this section may be instituted in the name of the Secretary.

Recovery of penalties by process of law.

95. A court shall have jurisdiction to try any person for an offence under this Act whenever the thing in respect of which such offence was committed was found within or was conveyed from, to or through the area of jurisdiction of that court.

Jurisdiction of courts.

96. (1) No legal proceedings shall be instituted against the State, the Minister, the Secretary or an officer for anything done in pursuance of this Act until one month after delivery of a notice in writing setting forth clearly and explicitly the cause of action, the name and place of abode of the person who is to institute proceedings and the name and address of his attorney or agent, if any.

Notice of action and period for bringing action.

(2) Subject to the provisions of section *eighty-nine*, the period of extinctive prescription in respect of legal proceedings against the State, the Minister, the Secretary or an officer on a cause of action arising out of the provisions of this Act shall be one year and shall begin to run on the date when the right of action first arose.

## CHAPTER XII.

### GENERAL.

97. Notwithstanding anything to the contrary in this Act contained, the master of a ship or pilot of an aircraft, instead of himself performing any act, including the answering of questions, required by or under any provision of this Act to be performed by him, may at his own risk, appoint an agent to

Master or pilot may appoint agent.



perform any such act, and any such act performed by such agent shall in all respects and for all purposes be deemed to be the act of the master or pilot, as the case may be: Provided that the personal attendance of the master or pilot may be demanded at any time by the Collector.

98. Every importer, exporter, master, pilot, manufacturer, licensee, remover of goods in bond or other principal shall, for the purposes of this Act, be responsible for any act done by an agent acting on his behalf, whether within or outside the Republic.

Liability of principal for acts of agent.

99. (1) An agent appointed by any master or pilot, and any person who represents himself to any officer as the agent of any master or pilot, and is accepted as such by that officer, shall be liable for the fulfilment, in respect of the matter in question, of all obligations, including the payment of duty and charges, imposed on such master or pilot by this Act and to any penalties or forfeitures which may be incurred in respect of that matter.

Liability of agent for obligations imposed on principal.

(2) An agent appointed by any importer, exporter, manufacturer, licensee, remover of goods in bond or other principal and any person who represents himself to any officer as the agent of any importer, exporter, manufacturer, licensee, remover of goods in bond or other principal, and is accepted as such by that officer, shall be liable, in respect of the matter in question, to any penalties which may be incurred in respect of that matter.

(3) Every clearing, shipping and forwarding agent and every agent acting for the master of a ship or the pilot of an aircraft and any other class of agent which the Minister may by regulation specify, shall, before transacting any business with the department, give such security as the Secretary may from time to time require for the due observance of the provisions of this Act: Provided that the Secretary may call for special or additional security in respect of any particular transaction from any agent.

100. If any person makes an application to an officer to transact any business on behalf of another person or if any person represents himself to an officer as the agent of another person, such officer may require the person so applying or representing himself to produce a written authority in the form approved by the Secretary, from the person on whose behalf such application is made or on whose behalf the person so representing himself is alleged to be acting, and in default of the production of such authority, the officer may refuse to transact such business.

Agent may be called upon to produce written authority.

101. (1) (a) Any person carrying on any business in the Republic shall keep within the Republic in one of the official languages reasonable and proper books or accounts of his transactions.

Business accounts, documents, etc. to be available for inspection.

(b) Any such person shall, if required at any time within a period of two years after the date of importation, exportation, manufacture or purchase of any goods, produce to any officer all documents relating to those goods which may have come into or may have been in his possession or custody at any time during the said period, and shall keep such books, accounts and documents open for inspection by an officer at all times within the said period: Provided that all ledgers shall be so kept for a period of five years and all invoices referred to in paragraph (c) of sub-section (1) of section *thirty-nine* in respect of imported goods placed in a customs and excise warehouse shall be so kept by the importer concerned for a period of five years.

(2) The Minister may by regulation prescribe the method or form in which such documents as he may by regulation specify, shall be kept.

102. (1) Any person selling, offering for sale or dealing in imported or excisable goods or any person removing the same, or any person having such goods entered in his books or mentioned in any document referred to in section *one hundred and one* shall, when requested by an officer, produce proof as to the person from whom the goods were obtained and, if he is the importer or manufacturer, as to the place where the duty due thereon was paid, the date of payment, the particulars of the entry for home consumption and the marks and numbers

Sellers of goods to produce proof of payment of duty.

of the cases, packages, bales and other articles concerned, which marks and numbers shall correspond with the documents produced in proof of the payment of the duty.

(2) In any prosecution of any person on account of the non-payment of duty on any goods, and in any proceedings against any person for the recovery of duty on any goods, any statement in any record kept by or on behalf of such person to the effect that such goods of a particular quantity or strength or other characteristic have been manufactured, imported or held in stock by him at any time, shall be admissible in evidence against him as an admission that he has at that time manufactured, imported or held in stock goods of that quantity, strength or other characteristic.

(3) If in any such prosecution or proceedings any person claims that he has sold or used or disposed of or is in possession of any goods in such a manner as not to render them subject to duty, the burden of proving that such goods have been sold, used or disposed of or are in his possession in such manner, shall be upon him.

(4) In any prosecution under this Act and in any dispute in which the Minister or Secretary is a party, the onus of proving that the proper duty has been paid or that goods or plant have been lawfully imported, exported, manufactured, removed or otherwise dealt with or in shall be on the person who claims that the proper duty has been paid or that the goods or plant have been lawfully imported, exported, manufactured, removed or otherwise dealt with or in.

103. For the purposes of this Act any reference to a person shall be deemed to include a reference to a company, co-operative society, firm, partnership, statutory body or club and in the event of a contravention of or non-compliance with this Act or the incurring of any liability under this Act by any company, co-operative society, firm, partnership, statutory body or club any person having the management of any premises or business in or in connection with which the contravention or non-compliance took place, or the liability was incurred may be charged with the relevant offence and shall be liable to any penalties provided therefor and shall be liable in respect of any liability so incurred.

Liability of  
company,  
partnership, etc.

104. (1) All duties collected in the territory of South-West Africa and all duties on excisable goods removed from the Republic to the territory for consumption therein shall accrue to the Consolidated Revenue Fund, and the amount thereof shall be paid into the Territory Revenue Fund.

Payment to  
South-West  
Africa of duty on  
goods consumed  
in that  
Territory.

(2) Payments made in terms of sub-section (1) shall be deemed to be refunds of duty and shall be paid as drawbacks out of revenue accruing to the Consolidated Revenue Fund.

(3) There shall also be paid into the Territory Revenue Fund out of moneys appropriated by Parliament for the purpose, in respect of duties collected on goods imported into the Republic and removed to the territory for consumption therein, an amount equal to such percentage as may from time to time be determined by the Minister in consultation with the Administrator of the territory, of the gross duty collected on imported goods in the Republic and the territory combined less the amount of duty collected in the Republic on petrol imported.

(4) (a) Notwithstanding anything to the contrary in this section contained, the Minister may, in consultation with the Administrator of the territory determine an amount which shall be calculated according to such formula as the Minister may specify and shall be paid into the Territory Revenue Fund from time to time out of moneys appropriated by Parliament for that purpose, in respect of the duties on excisable goods and imported goods removed to the territory for consumption therein after payment of duty on such goods in the Republic less the duties on excisable goods and imported goods removed to the Republic for consumption therein after payment of duty on such goods in the territory.

(b) The amount so determined by the Minister shall, from a date specified by him, be paid into the Territory Revenue Fund in lieu of any amount provided for in sub-sections (1) and (3) in respect of such goods.

(5) All other moneys collected in the territory under the provisions of this Act, except charges in respect of special or extra attendance by officers, shall accrue to the Consolidated

Revenue Fund and the amount thereof shall be paid as drawbacks out of revenue accruing to that fund into the Territory Revenue Fund.

(6) For the purpose of this section the port and settlement of Walvis Bay shall be deemed to be a part of the territory of South-West Africa.

105. The Secretary may in his discretion and subject to such conditions (including the payment of interest at reasonable rates on the amount due) as he may consider necessary, permit any duty payable under the provisions of this Act, or any penalty imposed by him, to be paid by instalments of such amounts and at such times as he may determine.

Deferment of  
payment of duty.

106. (1) An officer may on entry of any imported goods or during the manufacture of any excisable goods, or at any time after such entry or manufacture, take, without payment, from any person in possession of such imported goods or of any manufactured or partly manufactured excisable goods samples of such imported, manufactured or partly manufactured goods or of materials intended for the manufacture of excisable goods or of goods used under the provisions of Chapter X, for examination or for ascertaining the duties payable thereon or for such other purpose as the Secretary deems necessary, and those samples shall be dealt with and accounted for in such manner as the Secretary may direct.

Samples.

(2) For the purpose of determining the duty leviable in respect of any goods comprising a single consignment, or in any vessel, tank or other container of goods, the nature or characteristics of all the goods in that consignment, vessel, tank or other container shall be deemed to correspond to the nature or characteristics of any sample taken by the officer from such consignment, vessel, tank or other container.

107. (1) All handling of and dealing with goods for the purposes of this Act shall be performed by or at the expense and risk of the importer, exporter, manufacturer or owner of the goods, whoever has control of such goods, except in the case of goods examined at a customs and excise warehouse, where such handling of and dealing with goods shall be performed at the expense and risk of the owner thereof.

Expenses of  
landing,  
examination,  
weighing,  
analysis, etc.

(2) Subject to the provisions of this Act, the Secretary shall not, except on such conditions as may be determined by him, allow goods to pass from his control until he has satisfied himself that the provisions of this Act or any law relating to the importation or exportation or transit carriage through the Republic of goods, have been complied with in respect of such goods, and the State or the Secretary or any officer shall in no case be liable in respect of any claim arising out of the detention of goods pending the decision of the Secretary or for the costs of such detention.

(3) The cost of analysis of any goods for the purposes of sub-section (2) shall be borne by the importer, exporter, manufacturer or owner of such goods except where the result of analysis confirms the correctness of the declaration or bill of entry made or presented by such importer, exporter, owner or manufacturer in respect of such goods.

108. If at any time an officer has reason to believe that the correct duties have not been paid on any goods or that there has been or may be in respect of any goods, plant, vehicle or thing a contravention of any provision of this Act or of any law relating to the importation or exportation of goods, he may place an embargo on those goods, plant, vehicle or thing, wheresoever or in possession of whomsoever found, and no person shall remove such goods, plant, vehicle or thing from the place indicated by the officer, or in any way deal therewith, except with the permission of the officer, until the embargo has been withdrawn.

Embargo  
on goods.

109. (1) If in the opinion of the Secretary it is necessary for the safeguarding of public health or for the safety of the public or the State, he may at any time—

Destruction of  
goods and  
detention of  
ships or  
vehicles.

- (a) cause any goods under customs and excise control forthwith to be destroyed or otherwise disposed of; or
- (b) delay the departure of any ship or vehicle from any place in the Republic for a period not exceeding forty-eight hours.



(2) No person shall be entitled to any compensation for loss arising out of any *bona fide* action of the Secretary under sub-section (1).

110. (1) Except as elsewhere provided in this Act, the Minister may by regulation prescribe the instruments, meters, gauges, and other appliances and the tables, formulae and other methods of calculation to be used in ascertaining the weight, quantity, strength, specific gravity, temperature, pressure or any other characteristic of any goods for the purposes of this Act. Instruments and tables.

(2) For calculating the full quantity of any goods which have been manufactured or used under the provisions of this Act, the Minister may by regulation prescribe tables indicating the quantity of goods which shall be deemed to have been manufactured from any given quantity of any goods or the quantity of goods which shall be deemed to have been used in the manufacture of any given quantity of any goods manufactured therefrom.

111. Any motor vehicle registering authority in the Republic may refuse to register any motor vehicle which has previously been registered in any territory outside the Republic unless a certificate issued by an officer is produced stating that the requirements of this Act in respect of the importation of such vehicle have been complied with. Production of certificate of officer on registration of certain motor vehicles.

112. (1) For the purposes of this section "wreck" includes— Wreck.

- (a) flotsam, jetsam and lagan;
- (b) any portion of a ship lost, abandoned or stranded or of the cargo, stores or equipment thereof or any other article thereon; and
- (c) any portion of an aircraft which has been wrecked or abandoned or of the cargo, stores or equipment thereof or any other article thereon.

(2) Any person who has in his possession any wreck, shall without delay give notice thereof to the nearest Collector and shall (unless he is the owner of such wreck or the duly authorized agent of the owner) if required, forthwith deliver that wreck or permit it to be delivered to the said Collector, and unless it is necessary for the preservation or safe-keeping thereof, no person shall without the permission of the said Collector remove or alter in quantity or quality any such wreck.

(3) Wreck found in or brought into the Republic may, at any time after it has come under the control of the Secretary, be disposed of by him in the manner set forth in section *forty-three*, but shall otherwise be subject to the same duty and laws as imported goods of the like kind.

(4) The Minister may by regulation prescribe the circumstances under which and the conditions subject to which a licence may be issued by the Secretary to any person entitling him to search or search for any wreck, but no such licence shall give the holder thereof the exclusive right of searching for or salvaging any particular wreck.

113. (1) The importation of the following goods is hereby prohibited, namely— Prohibitions and restriction.

- (a) carbide of calcium which, when treated with water yields less than two hundred and fifty litres of gas from one kilogramme, the gas being measured at 15 degrees Centigrade under a pressure of seven hundred and sixty millimetres of mercury;
- (b) cigarettes weighing more than four and a half pounds per thousand cigarettes;
- (c) coins which are base or counterfeit;
- (d) dangerous weapons of the following kinds, namely—
  - (i) swords, cutlasses, bayonets, daggers and knives with cutting edges of four inches or more in length (excluding such knives ordinarily used for domestic purposes, in agriculture or in the meat trade);
  - (ii) spears and assegais;
  - (iii) loaded or spiked sticks and knuckle dusters; and
  - (iv) any other article which the Commissioner of the South African Police may by notice in the *Gazette* declare to be a dangerous weapon, unless imported under permit issued by the said Commissioner;

- (e) goods to which a trade description or a trade mark is applied in contravention of any provision of the Merchandise Marks Act, 1941 (Act No. 17 of 1941):

- (f) goods which are indecent or obscene or on any ground whatsoever objectionable, unless imported under permit issued by the Publications Control Board referred to in section *two* of the Publications and Entertainments Act, 1963 (Act No. 26 of 1963);
- (g) unlawful reproductions of any works if such reproductions are prohibited from importation under any law relating to copyright;
- (h) prison-made and penitentiary-made goods;
- (i) second-hand or used articles of the following classes, namely—
  - (i) cloaks, jackets, jumpers, jerkins, waistcoats and trousers intended for sale in the Republic;
  - (ii) boots and shoes, intended for sale in the Republic; boots and shoes not intended for sale in the Republic, unless imported under permit issued by the Secretary in respect of such boots and shoes which are defective and are returned to the manufacturer in the Republic for inspection and destruction;
  - (j) (i) all kinds of army, navy and air force uniform clothing and appointments, as originally manufactured or as subsequently altered;
  - (ii) boots of a type usually issued to army, navy and air force personnel;
  - (iii) blankets and groundsheets of a type usually issued to army, navy and air force personnel as originally manufactured or as subsequently altered, and military and naval kit bags and haversacks of a type usually so issued;
  - (iv) any other articles which the Minister may by regulation declare to be articles which fall within the category of war stores, unless imported under permit issued by the Board of Trade and Industries.

Any goods imported in contravention of this sub-section shall be liable to forfeiture.

(2) Goods which purport to have been imported under a permit referred to in sub-section (1) shall be deemed to have been imported in contravention of the provisions of that sub-section unless the permit in question is produced to the Collector at the time of entry of such goods.

- (3) (a) In the event of any question arising as to whether any goods are indecent or obscene or objectionable, the decision of the Publications Control Board referred to in section *two* of the Publications and Entertainments Act, 1963, shall be final, but subject to a right of appeal as provided in section *fourteen* of that Act as if such decision were a decision referred to in that section.
- (b) If any printed, engraved, lithographic or photographic matter is according to the decision of the said board indecent, obscene or objectionable, and is contained in any publication which in the opinion of that board is one of a series, the said board may publish the name of such publication by notice in two consecutive issues of the *Gazette*, and thereupon every issue of that publication shall, until such notice is withdrawn by the said board by notice in the *Gazette*, for the purpose of this section be deemed to be indecent, obscene or objectionable, as the case may be.
- (c) For the purpose of any decision as to whether goods are indecent or obscene or objectionable within the meaning of this sub-section, the provisions of sub-section (2) of section *five* and section *ten* of the Publications and Entertainments Act, 1963, shall *mutatis mutandis* apply.

(4) The Minister may by notice in the *Gazette* suspend the operation of any provision of sub-section (1), whenever he is satisfied that such suspension would be in the public interest.

(5) The State President may, by proclamation in the *Gazette*, prohibit the exportation or the transit carriage through the Republic or coastwise carriage to any place of munitions or any other goods which he considers capable of being converted into or used in the manufacture of munitions.

(6) For the purposes of sub-section (5), exportation or transit carriage or coastwise carriage to a place includes dispatch to that place either directly or indirectly and either permanently

or for a temporary purpose, and any goods specified in a proclamation issued under sub-section (5) which are brought to a place so specified shall be deemed to have been exported or carried to that place in contravention of such proclamation by the person who dispatched such goods, and the person who dispatched any such goods shall be presumed to have exported or carried those goods to such place unless he proves that he did not know and had no reason to believe that the said goods would be brought to that place, and that he could not have prevented it.

(7) The Minister may by regulation prohibit or restrict the coastwise carriage or the transit carriage through the Republic of any goods referred to in sub-section (1) or of any other goods in respect of which he considers any such prohibition or restriction necessary in the public interest.

(8) If any person imports or exports or attempts to import or export any goods in contravention of any law other than this Act, such goods, together with any other goods contained in the same package as well as the package itself shall, unless the law in question provides for their disposal, be liable to forfeiture wheresoever and in possession of whomsoever found.

(9) No person shall manufacture any cigarettes the weight of the tobacco of which exceeds four and a half pounds per thousand cigarettes.

114. (1) (a) The correct amount of duty payable in respect of any goods imported into or exported from the Republic or any goods manufactured in the Republic and any fine, penalty or forfeiture incurred under this Act shall, from the time when it should have been paid, constitute a debt due to the State by the person concerned, and any goods in a customs and excise warehouse or in the custody of the department and belonging to that person, and any goods afterwards imported or exported by the person by whom the debt is due, and any goods in respect of which an excise duty is prescribed (whether or not such duty has been paid) and any stills, vessels, appliances, utensils and materials for the manufacture of such goods in the possession or under the control of such person or on any premises in the possession or under the control of such person may be detained in accordance with the provisions of sub-section (2) and shall be subject to a lien until such debt is paid.
- (b) The claims of the State shall have priority over the claims of all persons upon anything subject to such lien and may be enforced by sale or other proceedings if the debt is not paid within three months after the date on which it became due.
- (c) Any refund of duty or a deposit or any other amount due to such person in respect of any matter whatsoever, may be set off against such debt.

Duty constitutes a debt to the State.

(2) The Secretary or an officer may detain anything referred to in sub-section (1) by sealing, marking, locking, fastening or otherwise securing or impounding it on the premises where it is found or by removing it to a place of security determined by the Secretary.

(3) Any reference to goods in this section shall be deemed to include a reference to the containers of such goods.

115. Any entry, writing, oath or declaration required to be made under this Act shall, if made outside the Republic to or before an officer of the Republic, be binding and of full force and effect in the Republic.

Entries, oaths, etc., made outside Republic of full force and effect.

116. (1) Whenever the Minister is satisfied that any provision of any Schedule to this Act differs from any similar provision in force immediately prior to the date of commencement of this Act and that such difference acts to the detriment of any importer or manufacturer and was not so intended, he may, after consultation with the Board of Trade and Industries, at any time before the date which is referred to in sub-section (6) of section forty-eight and which falls in the year 1965, by means of an amendment effected by notice in the *Gazette*, adjust the provision in question to the extent he deems fit, with effect from the date of commencement of this Act.

Minister may amend Schedules under certain circumstances.



(2) The provisions of sub-sections (6) and (7) of the said section *forty-eight* shall *mutatis mutandis* apply in respect of any amendment made under the provisions of sub-section (1).

117. Such statistics of the import and export trade of the Republic and of excisable goods manufactured in the Republic as the Minister may determine, shall be compiled and tabulated by the Secretary and published at such times and in such manner as the Minister may direct. Statistics.

118. The Minister may, subject to such conditions as he may impose and for such period as he may specify in each case, delegate any of his powers under this Act (except any power relating to the amendment of any Schedule or the making of any regulation) to the Secretary. Delegation of powers.

119. Whenever any Schedule to this Act or any part or item thereof, is substituted and the new Schedule or part or item provides that the Minister or the Secretary may impose or prescribe any condition or approve of any matter or thing in relation to any class of goods, any condition imposed or prescribed or approval given by the Minister or the Secretary under the Schedule or part or item in relation to such class of goods before substitution shall be deemed to have been imposed, prescribed or given under the new Schedule or part or item. Substitution of Schedules.

120. (1) The Minister may make regulations— Regulations and rules.
- (a) prescribing the powers, duties and hours of attendance of officers;
  - (b) determining the special services for which charges shall be payable on account of the attendance of or supervision by officers, the rate of such charges and the conditions attaching to such special services (including the payment of transport charges);
  - (c) as to the reporting inwards and outwards of ships and aircraft (including such reporting of ships or aircraft calling or landing at places not appointed as places of entry or customs and excise airports under this Act), the entry or departure of vehicles overland, the landing, loading, removal, detention, release, examination, conveyance and handling of cargo (including transit and coastwise cargo), the control of persons (including their baggage and goods) entering or leaving the Republic, the placing into or removal from any State warehouse of goods and the removal in bond of goods;
  - (d) as to the control of the storage or manufacture of goods in customs and excise warehouses (including the suitability of any buildings, plant and method of manufacture for the purposes of this Act, the hours of conducting any or all operations in any such warehouse, the supervision by officers of any such operations, the securing or marking of such plant, the inspection of such warehouses and the removal of goods from such warehouses), the testing of the output of stills, the conditions on which stills may be made, possessed, imported, disposed of or used and the fresh fruit which may be used by an agricultural distiller in the Province of the Transvaal or the Orange Free State for the distillation of spirits;
  - (e) as to the importation, exportation, transit or coastwise carriage of goods, the entry of goods, the payment of duties and other charges and fees, the costs which shall, for the purposes of section *forty-six* be included in or excluded from the production cost of goods in general or of goods of any class or kind, and the movement of goods to and from any territory with the government of which an agreement has been concluded under section *fifty-one*;
  - (f) prescribing the form of and the particulars to be inserted on invoices or certificates in respect of any goods imported into or excisable goods manufactured in the Republic;
  - (g) as to the collection of duty by means of stamps, the method of applying stamps or stamp impressions to containers, the cancellation of stamps, the use of

franking or counting machines, inks, dies and other appliances and materials, the accounting for stamp labels and stamp duties and the disposal of stamp labels;

- (h) as to the collection of excise duties, the time, manner and terms of payment and the calculation thereof;
- (i) as to the collection of duties which become payable under sub-section (2) of section *fifty-eight*;
- (j) as to the circumstances under which licences may be granted and the manner of issuing and renewing licences;
- (k) governing the entry of goods under any item of Schedule No. 3, 4, 5 or 6 and prescribing the conditions on which such goods may be so entered or such goods may be transferred from one manufacturer to another or such goods may be used, and as to the registration of manufacturers so entering goods (including requirements as to the suitability of buildings, premises, storerooms and methods of manufacture for the purposes of this Act to be complied with by such manufacturers), the records to be kept by such manufacturers and the form of the application for registration and the particulars to be furnished by such manufacturers;
- (l) prescribing the returns to be rendered by importers or manufacturers of any class or kind of goods;
- (m) prescribing the form of any licence, bill of entry, certificate and any other document, register, stockbook or return which he considers necessary for the effective administration of this Act;
- (n) as to all matters which by this Act are required or permitted to be prescribed by regulation;
- (o) as to such other matters as are necessary or useful to be prescribed for the purposes of this Act.

(2) The Secretary may make rules in respect of any matter in connection with which it is expressly indicated that such matter is to be dealt with in accordance with rules made by him.

(3) The regulations and rules made under this section may provide penalties for any contravention thereof or failure to comply therewith not exceeding the penalties mentioned in sub-section (2) of section *seventy-eight*.

121. (1) Subject to the provisions of sub-section (2), the laws specified in Schedule No. 8 are hereby repealed to the extent set out in the third column of that Schedule.

Repeal of  
Laws.

(2) Anything done in terms of any provision of any law repealed by sub-section (1) shall be deemed to have been done under the corresponding provision of this Act.

122. This Act shall be called the Customs and Excise Act, 1964, and shall come into operation on a date to be fixed by the State President by proclamation in the *Gazette*.

Short title and  
commencement.

# Schedule No. 1

## ORDINARY CUSTOMS AND EXCISE DUTIES

### GENERAL NOTES

Unless the context otherwise indicates, these notes shall be applicable to all the Parts of this Schedule.

#### NOTE I

##### ABBREVIATIONS, SYMBOLS AND DEFINITIONS

###### (1) Abbreviations:

"AA"	means	absolute alcohol;
"a.c."	means	alternating current;
"amp."	means	ampere;
"c."	means	cent;
"C"	means	degrees Centigrade;
"c.c."	means	cubic centimetre;
"cm."	means	centimetre;
"cu. ft."	means	cubic foot;
"d.c."	means	direct current;
"doz."	means	dozen;
"f.o.b."	means	free on board;
"ft."	means	foot;
"fl. oz."	means	fluid ounce;
"gal."	means	gallon;
"gm."	means	gramme;
"h.p."	means	horse power;
"in."	means	inch;
"int. unit"	means	international unit;
"kv."	means	kilovolt;
"kva."	means	kilovolt-ampere;
"lb."	means	pound avoirdupois;
"M.F.N."	means	most favoured nation;
"mm."	means	millimetre;
"no."	means	number;
"oz."	means	ounce avoirdupois;
"pr."	means	pair;
"qt."	means	quart;
"R"	means	rand;
"sq. ft."	means	square foot;
"sq. in."	means	square inch;
"sq. m."	means	square metre;
"sq. yd."	means	square yard;
"ton"	means	2000 pounds;
"vol."	means	volume;
"yd."	means	yard.

###### (2) Symbols:

"p/100"	means	per cent <i>ad valorem</i> .
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###### (3) Definitions:

"Heading"	means	a tariff heading printed in bold type.
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#### NOTE II

##### DUTY ASSESSMENT

- (1) The expression "free" when used in Column III, IV or V in Part I shall be regarded as a rate of duty.
- (2) Any amount of duty payable shall be calculated to the nearest cent. For the purposes of this paragraph one half cent shall be regarded as a whole cent.
- (3) When a rate of duty in any column in respect of any goods consists of two or more parts separated by the word "or", each such part shall be deemed to be a separate and complete rate of duty and such rate of duty yielding the higher or highest amount of duty shall be applicable in respect of such goods.
- (4) A rate of duty applicable under any tariff heading or item to any unit of weight, measure, quantity or any other characteristic shall, unless otherwise provided in such tariff heading or item, apply proportionately to any part of such unit.
- (5) Any customs duties on imported goods specified in Part 2 of this Schedule are additional to any duties specified in Part 1 of the said Schedule in respect of such goods.

#### NOTE III

##### RATES OF DUTY

- (1) The *preferential rate of duty* specified in Column V in any tariff heading or sub-heading in Part I of this Schedule applies to any goods to which such heading or sub-heading relates if such goods were produced or manufactured in any territory indicated in parenthesis in the said Column V after such preferential rate of duty in respect of such goods and if such goods are imported from such territory.

For the purposes of this paragraph the following abbreviations shall apply:

"Ce."	means	Ceylon;
"Ireland"	means	The Republic of Ireland;
"N.Z."	means	New Zealand;
"U.K."	means	United Kingdom of Great Britain and Northern Ireland;
"U.K. Col., Prot. and Mandates"	means	territories which were non-selfgoverning Colonies, Protectorates or Mandated Territories of the United Kingdom in the year 1932.

- (2) The *most favoured nation rate of duty* specified in Column IV in any tariff heading or sub-heading in Part I of this Schedule applies, subject to the provisions of paragraph (1), to any goods to which such heading or sub-heading relates if such goods were produced or manufactured in any territory with the government of which an agreement has been concluded under section *forty-nine* or *fifty* or any territory the government of which has acceded to the agreement approved by section *two* of the Geneva General Agreement on Tariffs and Trade Act, 1948 (Act No. 29 of 1948), if in respect of that territory the last-mentioned agreement applies as between the government concerned and the Government of the Republic.



- (3) The general rate of duty specified in Column III in any tariff heading or sub-heading in Part I of this Schedule applies to any goods to which such heading or sub-heading relates if the preferential rate of duty or the most favoured nation rate of duty does not apply to such goods in terms of the provisions of paragraph (1) or (2) or if no preferential rate of duty or most favoured nation rate of duty is specified in respect of such goods in such heading or sub-heading.

#### NOTE IV.

#### VALUE FOR DUTY PURPOSES AND FREE ON BOARD PRICE

The expression "value for duty purposes" has the meaning assigned thereto in section sixty-five and the expression "F.o.b. price" means the free on board price as defined in section sixty-seven.

#### NOTE V

#### WEIGHT FOR DUTY PURPOSES

- (1) When goods are dutiable by weight, assessment shall be based on their legal weight unless otherwise provided.
- (2) The legal weight of any goods shall be deemed to include the weight of the containers or other wrapping usually sold with such goods when sold by retail.
- (3) The net weight of any goods shall be deemed not to include the weight of the containers or other wrapping usually sold with such goods when sold by retail.
- (4) The gross weight of any goods shall be deemed to include the weight of the containers or other wrapping usually sold with such goods when sold in the wholesale trade.
- (5) The legal weight or the net weight of any goods shall be determined by actual weighing or by deducting, in the discretion of the importer, from the gross weight or the legal weight, as the case may be, either the actual deductible tare ascertained by weighing or an average deductible tare determined by the Secretary in respect of such goods.

#### NOTE VI

#### PACKING MATERIALS AND CONTAINERS

Subject to the provisions of Note V, materials used for the packing of goods are not dutiable separately unless, in the opinion of the Secretary, they are not in the form of the usual packing for such goods or are in a form designed for use other than in the *bona fide* transportation of such goods or if there is reason to believe that such materials or containers are being used as packing material in order to evade duty thereon.

#### NOTE VII

#### SEA PRODUCE TAKEN BY SHIPS REGISTERED IN THE REPUBLIC

Fish, sea birds, marine animals, parts of and produce derived from fish, sea birds or marine animals taken from the sea or from any island forming part of the Republic by ships registered in the Republic shall be exempt from customs entry when landed in the Republic direct from such ships.

#### NOTE VIII

#### RULES FOR THE INTERPRETATION OF THIS SCHEDULE

- Interpretation of this Schedule shall be governed by the following principles:
- (1) 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 indicate, according to paragraphs (2) to (5) below.
  - (2) 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 paragraph (3).
  - (3) When for any reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
    - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description (sub-headings being disregarded).
    - (b) Mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to sub-paragraph (a) shall be classified as if they consisted of the material or component which gives the goods their essential character, in so far as this criterion is applicable.
    - (c) When goods cannot be classified by reference to sub-paragraph (a) or (b), they shall be classified under the heading which involves the highest rate of duty.
    - (d) For the purposes of classification under sub-paragraph (c), the rate of duty shall be ascertained by reference to the general rate of duty. Where the rates in question are equal the goods shall be classified under that heading of the Schedule which occurs latest in order of numbering.
  - (4) 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 to another section or chapter or to a particular heading, the note shall, except in so far as the context indicates 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.
  - (5) 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.
  - (6) The classification of goods within a heading is to be effected by applying as between sub-headings the like rules as are to be applied between headings, and, except in so far as the context indicates otherwise, terms used in a sub-heading are to be interpreted in the same way as in the heading.

**PART I**  
**ORDINARY CUSTOMS DUTY**  
**SECTION I**  
**LIVE ANIMALS; ANIMAL PRODUCTS**  
**CHAPTER 1**  
**LIVE ANIMALS**

**NOTES:**

1. This Chapter covers all live animals except fish, crustaceans, molluscs and microbial cultures.
2. Any reference in this Chapter to a particular genus or species, except where the context otherwise indicates, includes a reference to the young of that genus or species.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.P.N.	Preferential
<b>01.01 Live horses, asses, mules and hinnies:</b>				
01.01.10 Horses, thoroughbred	no.	20000c each		
01.01.20 Horses, other	no.	1000c each	600c each	
01.01.30 Asses, mules and hinnies	no.	free		
<b>01.02 Live animals of the bovine species</b>	no.	300c each		
<b>01.03 Live swine</b>	no.	free		
<b>01.04 Live sheep and goats</b>	no.	50c each		
<b>01.05 Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls</b>	no.	free		
<b>01.06 Other live animals:</b>				
01.06.10 Of a kind mainly used for human food	no.	free		
01.06.90 Other, including zoo animals, dogs and cats	no.	free		

**CHAPTER 2**  
**MEAT AND EDIBLE MEAT OFFALS**

**NOTES:**

This Chapter does not cover the following:

- (a) Products of the kinds described in headings Nos. 02.01, 02.02, 02.03, 02.04 and 02.06, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading No. 05.04) and animal blood (heading No. 05.15); or
- (c) Animal fat, excluding unrendered pig fat and unrendered poultry fat (Chapter 15).

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.P.N.	Preferential
<b>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:</b>				
02.01.10 Meat of animals of the bovine species	lb.	333½c per 100 lb.		250c per 100 lb. (N.Z.)
02.01.20 Meat of sheep and goats	lb.	333½c per 100 lb.		250c per 100 lb. (N.Z.)
02.01.30 Meat of swine	lb.	333½c per 100 lb.		250c per 100 lb. (N.Z.)
02.01.40 Meat of horses, asses, mules and hinnies	lb.	333½c per 100 lb.		250c per 100 lb. (N.Z.)
02.01.90 Offals	lb.	333½c per 100 lb.		250c per 100 lb. (N.Z.)
<b>02.02 Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (excluding liver), fresh, chilled or frozen</b>	lb.	333½c per 100 lb.		250c per 100 lb. (N.Z.)

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
02.03 Poultry liver, fresh, chilled, frozen, salted or in brine	lb.	333½c per 100 lb.		250c per 100 lb. (N.Z.)
02.04 Other meat and edible meat offals, fresh, chilled or frozen	lb.	333½c per 100 lb.		250c per 100 lb. (N.Z.)
02.05 Unrendered pig fat free of lean meat and unrendered poultry fat, fresh, chilled, frozen, salted, in brine, dried or smoked	lb.	210c per 100 lb.		
02.06 Meat and edible meat offals (excluding poultry liver), salted, in brine, dried or smoked:				
02.06.10 Bacon	lb.	500c per 100 lb.		
02.06.20 Ham	lb.	500c per 100 lb.		
02.06.50 Other meat of swine	lb.	333½c per 100 lb.		250c per 100 lb. (N.Z.)
02.06.80 Beef, dried, clipped or sliced, in containers of less than 1 lb. net weight each	lb.	104½c per 100 lb.		83½c per 100 lb. (N.Z.)
02.06.90 Other	lb.	333½c per 100 lb.		250c per 100 lb. (N.Z.)

### CHAPTER 3

#### FISH, CRUSTACEANS AND MOLLUSCS

##### NOTES:

This Chapter does not cover the following:

- (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 and caviar substitutes (heading No. 16.04).

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
03.01 Fish, fresh (live or dead), chilled or frozen:				
03.01.10 Fry, aquaria fish and other live fish not suitable for human consumption		free		
03.01.20 Anchovies	lb.	25 %		
03.01.90 Other	lb.	250c per 100 lb.		
03.02 Fish, salted, in brine, dried or smoked:				
03.02.10 Anchovies	lb.	25 %		
03.02.20 In hermetically sealed containers (excluding anchovies)	lb.	250c per 100 lb.		125c per 100 lb. (U.K.; Canada)
03.02.90 Other	lb.	250c per 100 lb.		
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:				
03.03.10 Lobster	lb.	30 %		
03.03.20 In hermetically sealed containers (excluding lobster)	lb.	250c per 100 lb.		125c per 100 lb. (U.K.; Canada)
03.03.90 Other	lb.	250c per 100 lb.		



## CHAPTER 4

## DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY

## NOTES:

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

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
04.01 Milk and cream, fresh, not concentrated or sweetened:				
04.01.10 Cream	lb.	250c per 100 lb.		
04.01.20 Whole milk	lb.	104c per 100 lb.		
04.01.50 Skimmed milk	lb.	500c per 100 lb.		
04.01.80 Buttermilk, whey, kephir, yoghourt and similar fermented milk	lb.	104c per 100 lb.		
04.02 Milk and cream, preserved, concentrated or sweetened:				
04.02.10 In liquid or semi-solid form:				
.10 Cream	lb.	250c per 100 lb.		
.20 Whole milk (concentrated, evaporated or condensed), sweetened	lb.	150c per 100 lb.		
.30 Whole milk (concentrated, evaporated or condensed), unsweetened	lb.	125c per 100 lb.		
.40 Skimmed milk	lb.	500c per 100 lb.		
.80 Buttermilk, whey, kephir, yoghourt and similar fermented milk	lb.	104c per 100 lb.		
04.02.20 In block, powder or other solid form:				
.10 Cream	lb.	250c per 100 lb.		
.20 Whole milk	lb.	375c per 100 lb.		
.30 Skimmed milk	lb.	500c per 100 lb.		
.80 Buttermilk, whey, kephir, yoghourt and similar fermented milk	lb.	104c per 100 lb.		
04.03 Butter:				
04.03.10 Ghee	lb.	335c per 100 lb.		
04.03.20 Other	lb.	185c per 100 lb.	165c per 100 lb.	
04.04 Cheese and curd:				
04.04.10 Curd	lb.	20%		
04.04.20 Cheese containing less than 45 per cent by weight of milk fat in its water-free substance; cheese containing foreign fat	lb.	25% plus 500c per 100 lb.		
04.04.30 Cheese containing not less than 45 per cent by weight of milk fat in its water-free substance and being free from foreign fat, of a class not produced in the Republic, namely: Brie, Caciocavallo, Canestrato Siciliano, Coulommier, Creme du Mont Blanc, Grano Reggiano, Gruyère, Robbiola, Gulbrandsdalsost, Pecorino Sardo, Pecorino Romano, Pont L'Eveque, Provolone, Sultona	lb.	30% or 330c per 100 lb.	25% or 330c per 100 lb.	25% or 288½c per 100 lb. (U.K.; N.Z.)
04.04.90 Other	lb.	30% or 500c per 100 lb.	25% or 500c per 100 lb.	25% or 458½c per 100 lb. (U.K.; N.Z.)

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
04.05 Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:				
04.05.10 Eggs in the shell	lb.	250c per 100 lb.	165c per 100 lb.	
04.05.20 In powder or other dried form	lb.	500c per 100 lb.		
04.05.90 Other	lb.	500c per 100 lb.	415c per 100 lb.	
04.06 Natural honey	lb.	30 % or 205c per 100 lb.		

## CHAPTER 5

### PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

#### NOTES:

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

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
05.01 Human hair, unworked, whether or not washed or scoured; waste of human hair	lb.	free		
05.02 Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair	lb.	free		
05.03 Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material:				
05.03.10 Not put up on a layer or between two layers of other material	lb.	free		
05.03.20 Put up on a layer or between two layers of other material	lb.	20 %		
05.04 Guts, bladders and stomachs of animals (excluding fish), whole and pieces thereof:				
05.04.10 Hog sausage casings	lb.	free		
05.04.20 Sausage casings (excluding hog casings)	lb.	10 %	free	
05.04.90 Other	lb.	free		
05.05 Fish waste	lb.	free		
05.06 Sinews and tendons; parings and similar waste, of raw hides or skins	lb.	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 of parts of feathers:				

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
05.07.10 Skins and other parts of birds, with their feathers or down	lb.	free		
05.07.20 Down	lb.	free		
05.07.30 Goose feathers (excluding down)	lb.	500c per 100 lb.		
05.07.40 Other feathers	lb.	250c per 100 lb.		
05.07.80 Powder and waste of feathers or of parts of feathers	lb.	20%		
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:				
05.08.10 Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape)	lb.	free		
05.08.20 Bones and horn-cores, treated with acid or degelatinised	lb.	20%		
05.08.30 Bonemeal and other powder and waste of these products	lb.	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	lb.	free		
05.10 Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory	lb.	free		
05.11 Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell	lb.	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	lb.	free		
05.13 Natural sponges	lb.	10%	5%	
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:				
05.14.10 Ambergris, castoreum, civet and musk	lb.	free		
05.14.20 Cantharides	lb.	15%		
05.14.30 Bile, whether or not dried	lb.	20%		
05.14.40 Animal products of a kind used in the preparation of pharmaceutical products	lb.	free		
05.15 Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption:				
05.15.10 Fish ova	lb.	free		
05.15.20 Animal semen	lb.	free		
05.15.30 Bloodmeal	lb.	free		
05.15.40 Animals, dead, unfit for human consumption	lb.	free		
05.15.90 Other	lb.	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. It does not, however, include potatoes, onions, shallots or garlic (Chapter 7).
2. Headings Nos. 06.03 and 06.04 are to be construed as including bouquets, floral baskets, wreaths and similar articles made wholly or partly of flowers or foliage, account not being taken of accessories of other materials.

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
06.01 Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower	lb.	free			
06.02 Other live plants, including trees, shrubs, bushes and roots; buds, eyes and stems, for grafting and budding; cuttings and slips; mushroom spawn	lb.	free			
06.03 Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	lb.	20%			
06.04 Foliage, branches and other parts (excluding 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	lb.	20%			

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

NOTES:

1. (a) 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.
- (b) 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 under heading No. 07.01. Dried leguminous vegetables, shelled, however, are to be classified under heading No. 07.05, and ground *Capsicum Grossum* (sweet capsicum) in heading No. 09.04.
- (c) Flours of the dried leguminous vegetables of heading No. 07.05 fall in heading No. 11.03, and flour, meal and flakes of potato in heading No. 11.05.
2. This Chapter does not cover prepared or preserved vegetable products in jars, in tins or in airtight containers, which have undergone any process other than those indicated in this Chapter.

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
07.01 Vegetables, fresh or chilled:					
07.01.10 Chillies	lb.	5%			
07.01.20 Garlic	lb.	500c per 100 lb.			
07.01.30 Olives	lb.	5%			
07.01.40 Onions, including shallots and leeks	lb.	40c per 100 lb.			
07.01.50 Potatoes	lb.	20c per 100 lb.			
07.01.60 Tomatoes	lb.	free			
07.01.90 Other	lb.	free			
07.02 Vegetables (whether or not cooked), preserved by freezing:					
07.02.10 Cabbages and cucumbers, including gherkins	lb.	190c per 100 lb.			
07.02.20 Mushrooms and truffles	lb.	20%	free		
07.02.30 Tomatoes	lb.	190c per 100 lb.			
07.02.90 Other	lb.	20%			

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Preferential
		General	M.F.N.		
07.03 Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:					
07.03.10 Cabbages and cucumbers, including gherkins	lb.	190c per 100 lb.			
07.03.20 Onions, including shallots and leeks	lb.	20%			
07.03.30 Tomatoes	lb.	190c per 100 lb.			
07.03.40 Olives	lb.	25% with a maximum of 205c per 100 lb.			
07.03.90 Other	lb.	20%			
07.04 Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared:					
07.04.10 Chillies	lb.	335c per 100 lb.			
07.04.20 Culinary herbs, ground, crushed or rubbed	lb.	185c per 100 lb.			
07.04.21 Culinary herbs, not ground, crushed or rubbed	lb.	21c per 100 lb.			
07.04.30 Cabbages and cucumbers, including gherkins	lb.	190c per 100 lb.			
07.04.40 Tomatoes	lb.	190c per 100 lb.			
07.04.60 Olives	lb.	25% with a maximum of 205c per 100 lb.			
07.04.80 Mushrooms and truffles	lb.	20%	free		
07.04.90 Other	lb.	20%			
07.05 Dried leguminous vegetables, shelled, whether or not skinned or split:					
07.05.10 Beans, whole	lb.	30c per 100 lb.			
07.05.20 Beans, skinned or split	lb.	37½c per 100 lb.			
07.05.30 Lentils, whole	lb.	30c per 100 lb.	28½c per 100 lb.		
07.05.40 Lentils, skinned or split	lb.	37½c per 100 lb.			
07.05.60 Maple peas ( <i>pisum sativum</i> var. <i>arvense</i> )	lb.	free			
07.05.70 Garden peas ( <i>pisum sativum</i> ), whole	lb.	30c per 100 lb.	28½c per 100 lb.		
07.05.80 Garden peas, skinned or split	lb.	25% or 100c per 100 lb.			
07.05.90 Other leguminous vegetables, whole	lb.	20c per 100 lb.	18½c per 100 lb.		
07.05.95 Other leguminous vegetables, skinned or split	lb.	27½c per 100 lb.			
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	lb.	free			

#### CHAPTER 8

#### EDIBLE FRUIT AND NUTS; PEEL OF MELONS OR CITRUS FRUIT

##### NOTES:

1. This Chapter does not cover inedible fruits or nuts.

2. The word "fresh" is to be taken to include goods which have been chilled.

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Preferential
		General	M.F.N.		
08.01 Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:					

I Tariff Heading	II Statistical Unit	III      IV      V Rate of Duty		
		General	M.F.N.	Pre-ferential
08.01.10 Bananas, fresh	lb.	5%		
08.01.20 Brazil nuts	lb.	190c per 100 lb.	165c per 100 lb.	
08.01.30 Cashew nuts	lb.	190c per 100 lb.		
08.01.40 Coconuts, whole	lb.	free		
08.01.41 Coconut, desiccated, unsweetened	lb.	15%	7%	
08.01.42 Coconut, desiccated, sweetened	lb.	35%	25%	
08.01.50 Dates, not packed for retail sale	lb.	125c per 100 lb.		
08.01.51 Dates, packed for retail sale	lb.	165c per 100 lb.		
08.01.70 Dried, not elsewhere enumerated under this heading	lb.	250c per 100 lb.		
08.01.80 Fresh, not elsewhere enumerated under this heading	lb.	5%		
08.02 Citrus fruit, fresh or dried:				
08.02.10 Oranges, tangerines, mandarins and clementines:				
.10 Fresh	lb.	5%		
.20 Dried	lb.	250c per 100 lb.		
08.02.90 Other:				
.10 Fresh	lb.	5%		
.20 Dried	lb.	250c per 100 lb.		
08.03 Figs, fresh or dried:				
08.03.10 Fresh	lb.	5%		
08.03.20 Dried	lb.	250c per 100 lb.	165c per 100 lb.	
08.04 Grapes, fresh or dried:				
08.04.10 Fresh	lb.	5%		
08.04.20 Dried	lb.	250c per 100 lb.		
08.05 Nuts (excluding those falling within heading No. 08.01), fresh or dried, shelled or not:				
08.05.10 Almonds	lb.	190c per 100 lb.		
08.05.40 Walnuts	lb.	270c per 100 lb.		
08.05.90 Other	lb.	190c per 100 lb.		
08.06 Apples, pears and quinces, fresh:				
08.06.10 Apples:				
From 1st October to 31st December	lb.	5%		free (Canada)
From 1st January to 30th September	lb.	5%		
08.06.20 Pears and quinces	lb.	5%		
08.07 Stone fruit, fresh	lb.	5%		
08.08 Berries, fresh	lb.	5%		
08.09 Other fruit, fresh	lb.	5%		
08.10 Fruit (whether or not cooked), pre- served by freezing, not containing added sugar:				
08.10.10 Pulp	lb.	30% with a maximum of 185c per 100 lb.		



I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		General	M.F.N.	Preferential
08.10.20 Bananas, pineapples, oranges and guavas (excluding pulp in each case)	lb.	210c per 100 lb.		
08.10.30 Peaches, pears, apricots and grapes (excluding pulp in each case)	lb.	30% with a maximum of 205c per 100 lb.		
08.10.90 Other	lb.	25% with a maximum of 205c per 100 lb.		
08.11 Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:				
08.11.10 Pulp	lb.	30% with a maximum of 185c per 100 lb.		
08.11.20 Bananas, pineapples, oranges and guavas (excluding pulp in each case)	lb.	210c per 100 lb.		
08.11.30 Peaches, pears, apricots and grapes (excluding pulp in each case)	lb.	30% with a maximum of 205c per 100 lb.		
08.11.90 Other	lb.	25% with a maximum of 205c per 100 lb.		
08.12 Fruit, dried (excluding that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05)	lb.	250c per 100 lb.		
08.13 Peel of melons or citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions:				
08.13.10 Fresh	lb.	5%		
08.13.20 Dried	lb.	250c per 100 lb.		
08.13.80 Frozen, or provisionally preserved in brine, in sulphur water or in other preservative solutions	lb.	25% with a maximum of 205c per 100 lb.		

#### CHAPTER 9 COFFEE, TEA, MATE AND SPICES

##### NOTES:

- Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows:
  - Mixtures of two or more of the products falling within the same heading are to be classified in that heading;
  - 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 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.
- This Chapter does not cover the following:
  - Capicum Grossum* (sweet capsicum), unground (Chapter 7); or
  - Pepper of the variety *Cubeba officinalis* Miquel or *Piper cubeba* (heading No. 12.07).

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		General	M.F.N.	Preferential
09.01 Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:				
09.01.10 Coffee, not roasted	lb.	83½c per 100 lb.		free (Ce.; U.K.; U.K. Col., Prot. and Mandates)
09.01.20 Coffee, roasted, whether or not ground	lb.	250c per 100 lb.		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
09.01.30 Coffee mixed with chicory	lb.	335c per 100 lb.		
09.01.50 Coffee husks and skins	lb.	20%		
09.01.80 Coffee substitutes containing coffee in any proportion	lb.	415c per 100 lb.		
09.02 Tea:				
09.02.10 In packages containing 10 lb. or less net weight each	lb.	165c per 100 lb.	83c per 100 lb.	
09.02.20 In packages containing more than 10 lb. net weight each	lb.	free		
09.03 Maté:				
09.03.10 In packages containing 10 lb. or less net weight each	lb.	165c per 100 lb.	83c per 100 lb.	
09.03.20 In packages containing more than 10 lb. net weight each	lb.	free		
09.04 Pepper of the genus <i>Piper</i> ; pimento of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :				
09.04.10 Pepper of the genus <i>Piper</i> , not ground or crushed	lb.	21c per 100 lb.	free	
09.04.30 Pimento of the genus <i>Capsicum</i> (chillies), ground or crushed	lb.	375c per 100 lb.		
09.04.50 Pimento of the genus <i>Pimenta</i> , not ground or crushed	lb.	21c per 100 lb.	free	
09.04.90 Other	lb.	185c per 100 lb.		
09.05 Vanilla	lb.	10%	free	
09.06 Cinnamon and cinnamon-tree flowers:				
09.06.10 Not ground or crushed	lb.	21c per 100 lb.	free	
09.06.20 Ground or crushed	lb.	185c per 100 lb.		
09.07 Cloves (whole fruit, cloves and stems):				
09.07.10 Not ground or crushed	lb.	21c per 100 lb.	free	
09.07.20 Ground or crushed	lb.	185c per 100 lb.		
09.08 Nutmeg, mace and cardamoms:				
09.08.10 Not ground or crushed	lb.	21c per 100 lb.	free	
09.08.20 Ground or crushed	lb.	185c per 100 lb.		
09.09 Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper:				
09.09.10 Coriander, not ground or crushed	lb.	165c per 100 lb.		
09.09.20 Coriander, ground or crushed	lb.	185c per 100 lb.		
09.09.90 Other, not ground or crushed	lb.	21c per 100 lb.	free	
09.09.95 Other, ground or crushed	lb.	185c per 100 lb.		
09.10 Thyme, saffron and bay leaves; other spices:				
09.10.10 Thyme, not ground or crushed	lb.	21c per 100 lb.		
09.10.20 Bay leaves and saffron, not ground or crushed	lb.	20%		
09.10.80 Spices, not ground or crushed	lb.	21c per 100 lb.	free	
09.10.90 Other	lb.	185c per 100 lb.		

## CHAPTER 10

## CEREALS

## NOTES:

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

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
10.01 Wheat and meslin (mixed wheat and rye):				
10.01.10 Wheat	lb.	26c per 100 lb.		
10.01.50 Meslin	lb.	33c per 100 lb.		
10.02 Rye	lb.	33c per 100 lb.		
10.03 Barley	lb.	20c per 100 lb.		
10.04 Oats	lb.	20c per 100 lb.		
10.05 Maize	lb.	20c per 100 lb.		
10.06 Rice:				
10.06.10 In the husk	lb.	250c per 100 lb.		
10.06.20 Husked, not packed for retail sale	lb.	250c per 100 lb.		
10.06.30 Husked, packed for retail sale	lb.	350c per 100 lb.		
10.07 Buckwheat, millet, canary seed and grain sorghum; other cereals:				
10.07.10 Buckwheat	lb.	20c per 100 lb.		
10.07.20 Millet, including manna (excluding African or Indian millet)	lb.	20% or 83c per 100 lb.		
10.07.40 Canary seed	lb.	20% or 83c per 100 lb.		
10.07.50 Grain sorghum, including African or Indian millet	lb.	20c per 100 lb.		
10.07.90 Other cereals	lb.	20c per 100 lb.		

## CHAPTER 11

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

## NOTES:

This Chapter does not cover the following:

- (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 under the present Chapter;
- (c) Corn flakes and other products falling within heading No. 19.05;
- (d) Pharmaceutical products (Chapter 30);
- (e) Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06; or
- (f) Dextrins and soluble or roasted starches (Chapter 35).

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
11.01 Cereal flours:				
11.01.10 Of wheat	lb.	56c per 100 lb.		
11.01.20 Of maize	lb.	125c per 100 lb.		



I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Pre-ferential
11.01.30 Of rice	lb.	20%		
11.01.40 Of oats	lb.	125c per 100 lb.		
11.01.60 Of rye	lb.	50c per 100 lb.		
11.01.90 Other	lb.	30c per 100 lb.		
11.02 Cereal groats and cereal meal; other worked cereal grains, for example, rolled, flaked, polished, pearled or kibbled, but not further prepared (excluding husked, glazed, polished or broken rice); germ of cereals, whole or rolled, flaked or ground:				
11.02.10 Of wheat	lb.	56c per 100 lb.		
11.02.20 Of maize:				
.10 Samp	lb.	27½c per 100 lb.		
.90 Other	lb.	125c per 100 lb.		
11.02.30 Of rice	lb.	20%		
11.02.40 Of oats	lb.	125c per 100 lb.		
11.02.60 Of rye	lb.	50c per 100 lb.		
11.02.90 Other	lb.	30c per 100 lb.		
11.03 Flours of the leguminous vegetables falling within heading No. 07.05	lb.	37½c per 100 lb.		
11.04 Flours of the fruits falling within any heading in Chapter 8	lb.	20%		
11.05 Flour, meal and flakes of potato	lb.	20%		
11.06 Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06:				
11.06.10 Of arrowroot, sago or manioc	lb.	free		
11.06.80 Of salep or of other roots and tubers	lb.	20%		
11.07 Malt, roasted or not:				
11.07.10 Of wheat	lb.	56c per 100 lb.		
11.07.20 Of barley	lb.	40c per 100 lb.	20c per 100 lb.	
11.07.30 Of rice	lb.	20%		
11.07.40 Of oats	lb.	125c per 100 lb.		
11.07.60 Of rye	lb.	50c per 100 lb.		
11.07.90 Other	lb.	40c per 100 lb.		
11.08 Starches; inulin:				
11.08.10 Starch, not packed for retail sale	lb.	125c per 100 lb.		
11.08.20 Starch, packed for retail sale	lb.	250c per 100 lb.		
11.08.80 Inulin	lb.	20%		
11.09 Gluten and gluten flour, roasted or not	lb.	20%		

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

## NOTES:

- Heading No. 12.01 is to be taken to apply, *inter alia*, to groundnuts (unroasted), 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).
- (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.
- 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:
  - Oil seeds and oleaginous fruit (heading No. 12.01);
  - Medicaments falling within Chapter 30;
  - Perfumery and toilet preparations falling within Chapter 33; or
  - Disinfectants, insecticides, fungicides, weed-killers or similar products falling within heading No. 38.11.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
12.01 Oil seeds and oleaginous fruit, whole or broken:				
12.01.10 Castor oil seeds	lb.	10%		
12.01.20 Copra	lb.	free		
12.01.30 Cotton seeds	lb.	10%		
12.01.40 Groundnuts, in the shell	lb.	47½c per 100 lb.	37½c per 100 lb.	
12.01.45 Groundnuts, shelled	lb.	55c per 100 lb.	45c per 100 lb.	
12.01.50 Linseed	lb.	10%		
12.01.60 Palm nuts and kernels ( <i>Elaeis guineensis</i> )	lb.	10%		
12.01.70 Soya beans	lb.	30c per 100 lb.		
12.01.90 Other	lb.	10%		
12.02 Flours or meals of oil seeds or oleaginous fruit (excluding mustard flour), non-defatted	lb.	20%		
12.03 Seeds, fruit and spores, of a kind used for sowing	lb.	free		
12.04 Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane	lb.	20%		
12.05 Chicory roots, fresh or dried, whole or cut, unroasted	lb.	free		
12.06 Hop cones and lupulin:				
12.06.10 Hop cones, not packed for retail sale	lb.	5%		free (U.K.; N.Z.)
12.06.20 Hop cones, packed for retail sale	lb.	20%		
12.06.50 Lupulin	lb.	20%		
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:				
12.07.10 Pyrethrum roots, leaves, stems and flowers	lb.	free		
12.07.20 Basil, borage, hyssop, mint, rosemary, rue and sage:				
.10 Not ground or crushed	lb.	21c per 100 lb.		
.20 Ground or crushed	lb.	185c per 100 lb.		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
12.07.40 Aconite, belladonna, buchu, cascara sagrada, cinchona, digitalis, gentian, ipecacuanha, jalap and other plants or parts thereof, of a kind used primarily in pharmacy	lb.	15%		
12.07.90 Other	lb.	20%		
12.08 Locust beans, fresh or dried, whether 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	lb.	20%		
12.09 Cereal straw and husks, unprepared, or chopped but not otherwise prepared	lb.	free		
12.10 Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	lb.	free		

### CHAPTER 13

#### RAW VEGETABLE MATERIALS OF A KIND SUITABLE FOR USE IN DYEING OR IN TANNING; LACS; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

##### NOTES:

Heading No. 13.03 is to be taken to apply, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloe and opium.

The heading is to be taken not to apply to:

- (a) Liquorice extract containing more than 10 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) Beverages consisting of vegetable saps and extracts with added alcohol, 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).

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
13.01 Raw vegetable materials of a kind used primarily in dyeing or in tanning:				
13.01.10 Turmeric, ground	lb.	165c per 100 lb.		
13.01.20 Turmeric, not ground	lb.	free		
13.01.90 Other	lb.	20%		
13.02 Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams	lb.	free		
13.03 Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products:				
13.03.10 Opium, hashish, aloe, podophyllum, belladonna, and other saps and extracts suitable for pharmaceutical purposes	lb.	15%		
13.03.20 Pyrethrum extract and extracts of the roots of plants containing rotenone	lb.	free		
13.03.70 Other vegetable saps and extracts	lb.	25%		
13.03.80 Pectic substances, pectinates and pectates	lb.	free		
13.03.90 Agar-agar and other natural mucilages and vegetable thickeners	lb.	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 chipwood (heading No. 44.09).
3. Heading No. 14.02 is to be taken not to apply to wood wool (heading No. 44.12).
4. Heading No. 14.03 is to be taken not to apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
14.01 Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark)	lb.	free		
14.02 Vegetable materials of a kind used primarily as stuffing or as padding, including kapok, vegetable hair and eel-grass, whether or not put up on a layer or between two layers of other material:				
14.02.10 Not put up on a layer or between two layers of other material	lb.	free		
14.02.20 Put up on a layer or between two layers of other material	lb.	20%		
14.03 Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, plassava, couch-grass andistle), whether or not in bundles or hanks	lb.	free		
14.04 Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)	lb.	20%		
14.05 Vegetable products not elsewhere specified or included	lb.	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 the following:
  - (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.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
15.01 Lard and other rendered pig fat; rendered poultry fat	lb.	210c per 100 lb.		
15.02 Unrendered fats of bovine cattle, sheep or goats; tallow (including "Premier Jus") produced from those fats	lb.	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:				

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		General	M.F.N.	Pre-ferential
15.03.10 Lard, oleo and tallow stearin	lb.	15%		
15.03.50 Lard oil, oleo-oil and tallow oil	lb.	20%		
15.04 Fats and oils, of fish and marine mammals, whether or not refined:				
15.04.10 Whale oil	gal.	20%		
15.04.20 Fish body oil	gal.	20%		
15.04.30 Fish liver oil	gal.	20%		
15.04.90 Other	gal.	20%		
15.05 Wool grease and fatty substances derived therefrom (including lanolin)	lb.	15%		
15.06 Other animal oils and fats (including neat's-foot oil and fats from bones or waste):				
15.06.10 Neat's-foot oil in containers of not less than 1 gal. each	gal.	25c per gal.		
15.06.20 Neat's-foot oil in containers of less than 1 gal. each	gal.	15%		
15.06.90 Other	lb.	20%		
15.07 Fixed vegetable oils, fluid or solid, crude, refined or purified:				
15.07.10 Castor oil	lb.	20%		
15.07.15 Coconut (copra) oil, unrefined	lb.	20%		
15.07.16 Coconut (copra) oil, refined	lb.	25% or 83c per 100 lb.		
15.07.20 Cotton seed oil	lb.	25% or 83c per 100 lb.		
15.07.25 Groundnut oil	lb.	25% or 83c per 100 lb.		
15.07.30 Linseed oil	lb.	20%		
15.07.35 Maize oil	lb.	25% or 83c per 100 lb.		
15.07.40 Mustard seed oil; rape seed oil and colza oil	lb.	25% or 83c per 100 lb.		
15.07.45 Olive oil of a f.o.b. price per gal. not exceeding 300c	gal.	270c per gal. less 85%		
15.07.46 Olive oil of a f.o.b. price per gal. exceeding 300c	gal.	20%	5%	
15.07.50 Palm kernel oil, unrefined	lb.	20%		
15.07.51 Palm kernel oil, refined	lb.	25% or 83c per 100 lb.		
15.07.55 Palm oil, unrefined	lb.	20%		
15.07.56 Palm oil, refined	lb.	25% or 83c per 100 lb.		
15.07.60 Sesame seed oil	lb.	25% or 83c per 100 lb.		
15.07.65 Soya bean oil	lb.	25% or 83c per 100 lb.		
15.07.70 Sunflower seed oil	lb.	25% or 83c per 100 lb.		
15.07.80 Vegetable tallow	lb.	free		
15.07.90 Other	lb.	20%		

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Preferential
15.08 Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified:				
15.08.10 Animal oils	lb.	20%		
15.08.20 Maize, groundnut, cotton seed, sesame seed, sunflower seed, mustard seed, rape seed and soya bean oils	lb.	25% or 83c per 100 lb.		
15.08.50 Refined palm, palm kernel and coconut oil	lb.	25% or 83c per 100 lb.		
15.08.90 Other	lb.	20%		
15.09 Degras	lb.	15%		
15.10 Fatty acids; acid oils from refining; fatty alcohols:				
15.10.10 Oleine (crude oleic acid)	lb.	free		
15.10.20 Stearine (crude stearic acid)	lb.	15%		
15.10.50 Other fatty acids	lb.	20%	15%	
15.10.70 Acid oils from refining	lb.	15%		
15.10.80 Fatty alcohols	lb.	15%		
15.11 Glycerol and glycerol lyes:				
15.11.10 Crude	lb.	free		
15.11.50 Distilled	lb.	20%		
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:				
15.12.10 Animal	lb.	210c per 100 lb.		
15.12.50 Vegetable	lb.	335c per 100 lb.		
15.13 Margarine, imitation lard and other prepared edible fats	lb.	335c per 100 lb.		
15.14 Spermaceti, crude, pressed or refined, whether or not coloured	lb.	15%		
15.15 Beeswax and other insect waxes, whether or not coloured	lb.	15%		
15.16 Vegetable waxes, whether or not coloured:				
15.16.10 Carnauba wax	lb.	free		
15.16.90 Other	lb.	15%		
15.17 Residues resulting from the treatment of fatty substances or animal or vegetable waxes	lb.	20%		

#### SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO

#### CHAPTER 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OR MOLLUSCS

#### NOTES:

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

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Preferential
16.01 Sausages and the like, of meat, meat offal or animal blood:				



I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
16.01.10 In airtight metal containers	lb.	125c per 100 lb.			83½c per 100 lb. (U.K.) 104½c per 100 lb. (N.Z.)
16.01.90 Other	lb.	104½c per 100 lb.			83½c per 100 lb. (N.Z.)
16.02 Other prepared or preserved meat or meat offal:					
16.02.10 Bacon and ham	lb.	665c per 100 lb.			
16.02.30 Paté de foie gras and foie gras (goose liver paste)	lb.	250c per 100 lb. or 20%	250c per 100 lb.		
16.02.40 Pastes (excluding paté de foie gras and foie gras)	lb.	20% or 250c per 100 lb.			
16.02.50 Beef in airtight metal containers	lb.	500c per 100 lb.			458½c per 100 lb. (U.K.) 479½c per 100 lb. (N.Z.)
16.02.80 Other, in airtight metal containers	lb.	125c per 100 lb.			83½c per 100 lb. (U.K.) 104½c per 100 lb. (N.Z.)
16.02.90 Other	lb.	104½c per 100 lb.			83½c per 100 lb. (N.Z.)
16.03 Meat extracts and meat juices	lb.	25%			
16.04 Prepared or preserved fish, including caviar and caviar substitutes:					
16.04.10 Fish paste	lb.	750c per 100 lb. with a maximum of 25%			
16.04.20 Caviar and caviar substitutes	lb.	30%			
16.04.30 Lax (smoked salmon in oil)	lb.	30%			
16.04.40 Anchovies	lb.	25%			
16.04.50 Sardines in oil, in airtight metal containers	lb.	250c per 100 lb. net			125c per 100 lb. net (U.K.; Canada)
16.04.60 Salmon (excluding lax), in airtight metal containers	lb.	250c per 100 lb.			125c per 100 lb. (U.K.; Canada)
16.04.80 Other, in airtight metal containers	lb.	250c per 100 lb.			125c per 100 lb. (U.K.; Canada)
16.04.90 Other	lb.	250c per 100 lb.			
16.05 Crustaceans and molluscs, prepared or preserved:					
16.05.10 Lobster	lb.	30%			
16.05.80 Other, in airtight metal containers	lb.	250c per 100 lb.			125c per 100 lb. (U.K.; Canada)
16.05.90 Other	lb.	250c per 100 lb.			

## CHAPTER 17

## SUGARS AND SUGAR CONFECTIONERY

## NOTES:

1. This Chapter does not cover the following:

- (a) Sugar confectionery containing cocoa (heading No. 18.06);  
 (b) Chemically pure sugars excluding 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 under heading No. 17.01.  
 3. Flavoured or coloured sugars, syrups and molasses are to be classified under heading No. 17.05.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
17.01 Beet sugar and cane sugar, solid:				
17.01.10 Unrefined, not packed for retail sale	lb.	200c per 100 lb.		
17.01.50 Refined, not packed for retail sale	lb.	200c per 100 lb.		
17.01.80 Packed for retail sale	lb.	400c per 100 lb.		
17.02 Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:				
17.02.10 Lactose	lb.	160c per 100 lb.	125c per 100 lb.	
17.02.20 Glucose, including dextrose	lb.	45c per 100 lb.		
17.02.30 Golden syrup, maple syrup and palm sugar	lb.	45c per 100 lb.		
17.02.40 Caramel	lb.	free		
17.02.90 Other	lb.	160c per 100 lb.		
17.03 Molasses, whether or not decolourised	lb.	45c per 100 lb.		
17.04 Sugar confectionery, not containing cocoa	lb.	30% or 330c per 100 lb.		
17.05 Flavoured or coloured sugars, syrups and molasses (excluding fruit juices containing added sugar in any proportion):				
17.05.10 Lactose	lb.	160c per 100 lb.	125c per 100 lb.	
17.05.20 Glucose, including dextrose	lb.	45c per 100 lb.		
17.05.30 Golden syrup, maple syrup and palm sugar	lb.	45c per 100 lb.		
17.05.40 Molasses	lb.	45c per 100 lb.		
17.05.90 Other	lb.	400c per 100 lb.		

## CHAPTER 18

## COCOA AND COCOA PREPARATIONS

## NOTES:

1. This Chapter does not cover goods described in heading No. 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.  
 3. Heading No. 18.05 does not include cocoa powder to which milk or peptones have been added.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
18.01 Cocoa beans, whole or broken, raw or roasted:				
18.01.10 Cocoa beans, raw	lb.	free		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
18.01.20 Cocoa beans, roasted, including cocoa nibs	lb.	80c per 100 lb.		
18.02 Cocoa shells, husks, skins and other waste	lb.	80c per 100 lb.		
18.03 Cocoa paste (in bulk or in block), whether or not defatted	lb.	165c per 100 lb.		
18.04 Cocoa butter (fat or oil)	lb.	165c per 100 lb.		
18.05 Cocoa powder, unsweetened	lb.	210c per 100 lb.		
18.06 Chocolate and other food preparations containing cocoa:				
18.06.10 Ice cream and ice cream powder	lb.	25% or 250c per 100 lb.		
18.06.20 Chocolate and sugar confectionery containing cocoa	lb.	30% or 330c per 100 lb.		
18.06.90 Other	lb.	20%		

# CHAPTER 19

## PREPARATIONS OF CEREALS, FLOUR OR STARCH; PASTRYCOOKS' PRODUCTS

### NOTES:

- This Chapter does not cover the following:
  - Preparations of flour, of starch or of malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing 50 per cent or more by weight of cocoa (heading No. 18.06);
  - Biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (heading No. 23.07); or
  - Pharmaceutical products (Chapter 30).
- 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.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
19.01 Malt extract	lb.	15%		
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:				
19.02.30 Cornflour packed for retail sale in containers of not less than 10 lb. net weight each	lb.	25% or 125c per 100 lb.		20% or 104½c per 100 lb. (U.K.; N.Z.)
19.02.31 Cornflour packed for retail sale in containers of less than 10 lb. net weight each	lb.	25% or 250c per 100 lb.		20% or 208½c per 100 lb. (U.K.; N.Z.)
19.02.50 Pudding powders and cake powders	lb.	30% or 205c per 100 lb.		
19.02.90 Other	lb.	20%		
19.03 Macaroni, spaghetti and similar products	lb.	30% or 190c per 100 lb.		
19.04 Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches:				
19.04.10 Tapioca and sago	lb.	free		
19.04.50 Substitutes for tapioca and sago	lb.	20%		
19.05 Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	lb.	25%		20% (U.K.; N.Z.)



I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
19.06 Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	lb.	20%		
19.07 Bread, ships' biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit:				
19.07.10 Gluten bread	lb.	165c per 100 lb.		
19.07.90 Other	lb.	25% or 330c per 100 lb.		
19.08 Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	lb.	25% or 330c per 100 lb.		

#### CHAPTER 20

#### PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

##### NOTES:

- This Chapter does not cover the following:
  - Vegetables or fruit falling within any heading in Chapter 7 or 8;
  - Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06);
  - Vegetable or fruit flours (headings Nos. 11.03 and 11.05);
  - Sauces (heading No. 21.04) and soups (heading No. 21.05); or
  - Vegetable or fruit juices to which water has been added (including concentrated juice to which a greater quantity of water than is necessary to reconstitute the original natural juice has been added) and fruit or vegetable juice containing a greater quantity of carbon dioxide than is normally present in such products (heading No. 22.02).
- 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.
- 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 within heading No. 20.06.
  - Roasted groundnuts are also to be classified under heading No. 20.06.
- Tomato juice, the dry weight content of which is 7 per cent or more, is to be classified under heading No. 20.02.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
20.01 Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard:				
20.01.10 Pickles, mustard pickles, chutney and like preparations	lb.	300c per 100 lb. with a maximum of 25%		
20.01.20 Olives	lb.	25% with a maximum of 205c per 100 lb.		
20.01.30 Tomatoes, cabbages and cucumbers, including gherkins, preserved by vinegar or acetic acid	lb.	190c per 100 lb. with a maximum of 25%		
20.01.90 Other	lb.	20%		
20.02 Vegetables prepared or preserved otherwise than by vinegar or acetic acid:				
20.02.10 Pickles, mustard pickles, chutney and like preparations	lb.	300c per 100 lb. with a maximum of 25%		
20.02.20 Mushrooms and truffles	lb.	20%	free	
20.02.30 Paste, pulp, purée, extract or concentrate, of tomato	lb.	25% or 415c per 100 lb.		

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.P.N.	V Preferential
20.02.40 Tomatoes (excluding paste, pulp, purée, extract or concentrate)	lb.	190c per 100 lb.		
20.02.50 Cabbages and cucumbers, including gherkins	lb.	190c per 100 lb.		
20.02.60 Peas, beans and lentils	lb.	190c per 100 lb.		
20.02.70 Olives	lb.	25% with a maximum of 205c per 100 lb.		
20.02.90 Other	lb.	20%		
20.03 Fruit preserved by freezing, containing added sugar:				
20.03.10 Pulp	lb.	30% with a maximum of 185c per 100 lb.		
20.03.20 Bananas, pineapples, oranges and guavas (excluding pulp in each case)	lb.	210c per 100 lb.		
20.03.30 Peaches, pears, apricots and grapes (excluding pulp in each case)	lb.	30% with a maximum of 205c per 100 lb.		
20.03.90 Other	lb.	25% with a maximum of 205c per 100 lb.		
20.04 Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised):				
20.04.10 Candied peel	lb.	25% with a maximum of 205c per 100 lb.		
20.04.20 Drained glacé cherries	lb.	210c per 100 lb.	free	
20.04.90 Other	lb.	30% or 330c per 100 lb.		
20.05 Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar	lb.	30% or 205c per 100 lb.		
20.06 Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:				
20.06.10 Ginger preserved in syrup, in containers containing not less than 100 lb. net weight each	lb.	125c per 100 lb.		
20.06.30 Groundnuts	lb.	55c per 100 lb.	45c per 100 lb.	
20.06.40 Nuts	lb.	190c per 100 lb.		
20.06.50 Pulp and tamarinds	lb.	30% with a maximum of 185c per 100 lb.		
20.06.60 Peaches, pears, apricots and grapes (excluding pulp in each case)	lb.	30% with a maximum of 205c per 100 lb.		
20.06.70 Bananas, pineapples, oranges and guavas (excluding pulp in each case)	lb.	210c per 100 lb.		
20.06.90 Other	lb.	25% with a maximum of 205c per 100 lb.		
20.07 Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit	lb.	25%		

## MISCELLANEOUS EDIBLE PREPARATIONS

## NOTES:

1. This Chapter does not cover the following:  
 (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 under heading No. 21.02.

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V
		General	M.F.N.	Preferential	
21.01 Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof:					
21.01.10 Roasted chicory or other roasted coffee substitutes	lb.	415c per 100 lb.			
21.01.50 Extracts, essences or concentrates	lb.	25 %			
21.02 Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of such extracts, essences or concentrates:					
21.02.10 Of coffee or with a basis of coffee	lb.	25 %			
21.02.20 Of tea or with a basis of tea	lb.	25 %			
21.02.30 Of maté or with a basis of maté	lb.	25 %			
21.03 Mustard flour and prepared mustard	lb.	300c per 100 lb. with a maximum of 25 %			
21.04 Sauces; mixed condiments and mixed seasonings	lb.	300c per 100 lb. with a maximum of 25 %			
21.05 Soups and broths, in liquid, powder or solid form:					
21.05.10 In powder, solid or other concentrated form	lb.	25 %			
21.05.20 In other forms, packed in airtight metal containers	lb.	125c per 100 lb.			83½c per 100 lb. (U.K.); 104½c per 100 lb. (N.Z.)
21.05.90 Other	lb.	104½c per 100 lb.			83½c per 100 lb. (N.Z.)
21.06 Natural yeasts (active or inactive); prepared baking powders:					
21.06.10 Compressed active yeast	lb.	1250c per 100 lb.			
21.06.20 Dried active yeast	lb.	4500c per 100 lb.			
21.06.30 Other yeast	lb.	5 %			
21.06.50 Baking powders	lb.	30 % or 400c per 100 lb.			
21.07 Food preparations not elsewhere specified or included:					
21.07.20 Pudding, cake and jelly powders, crystals or squares	lb.	30 % or 205c per 100 lb.			
21.07.30 Peanut butter	lb.	55c per 100 lb.	45c per 100 lb.		
21.07.40 Sweetening substances with a basis of saccharin	lb.	200c per lb. net	150c per lb. net		
21.07.45 Sweetening substances with a basis other than of saccharin	lb.	200c per lb.			
21.07.50 Ice cream and ice cream mixtures, with added sugar	lb.	25 % or 250c per 100 lb.			

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
21.07.55 Ice cream and ice cream mixtures, without added sugar	lb.	10%		
21.07.60 Rice, prepared, not packed for retail sale	lb.	250c per 100 lb.		
21.07.61 Rice, prepared, packed for retail sale	lb.	350c per 100 lb.		
21.07.90 Other	lb.	20%		

## CHAPTER 22

### BEVERAGES, SPIRITS AND VINEGAR

#### NOTES:

- This Chapter does not cover the following:
  - Sea water (heading No. 25.01);
  - Distilled water or conductivity water (heading No. 28.58);
  - Acetic acid of a concentration exceeding 10 per cent by weight of acetic acid (heading No. 29.14);
  - Medicaments of heading No. 30.03; or
  - Perfumery or toilet preparations (Chapter 33).
- For the purpose of this Schedule the alcoholic strength is to be taken to be absolute alcohol by volume at a temperature of 15°C and 1°AA shall be taken to represent 1 per cent of absolute alcohol by volume.
- Beverages with a basis of wine and an alcoholic strength exceeding 23·8°AA shall be taken to fall within heading No. 22.09.
- The specific gravity of beer made from malt is the gravity as ascertained by the prescribed saccharometer at a temperature of 15·6°C and for this purpose 1° of specific gravity of beer shall be taken as being equal to one-thousandth part of the specific gravity of distilled water at the same temperature and shall be indicated as 1° of specific gravity.
- The expression "unfortified wine" shall be taken to mean wine with an alcoholic strength of not more than 14·3°AA at 15°C and the expression "fortified wine" shall be taken to mean wine with an alcoholic strength exceeding 14·3°AA at the same temperature.
- The expression "still wine" shall be taken to mean wine with a pressure not exceeding 30 lb. per square inch at 20°C and the expression "sparkling wine" shall be taken to mean wine with a greater pressure per square inch.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
22.01 Waters, including spa waters and aerated waters; ice and snow:				
22.01.10 Mineral waters, including spa and aerated waters	gal.	15c per gal.		
22.01.90 Other	gal.	20%		
22.02 Lemonade, flavoured spa waters and flavoured aerated waters; other non-alcoholic beverages (excluding fruit and vegetable juices falling within heading No. 20.07):				
22.02.10 Lemonade and flavoured mineral and aerated waters	gal.	15c per gal.		
22.02.20 With a basis of fruit juice	gal.	25%	20%	
22.02.90 Other	gal.	25%		
22.03 Beer made from malt:				
22.03.10 Stout	gal.	45c per gal.		40c per gal. (Ireland)
22.03.90 Other	gal.	45c per gal.		
22.04 Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	gal.	25%		
22.05 Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:				
22.05.10 Unfortified still wine of a f.o.b. price per gal.:				
.10 Not exceeding 150c	gal.	89c per gal.		



I Tariff Heading	II Statistical Unit	Rate of Duty		
		General	M.F.N.	Preferential
22.05.10—Cont.				
.20 Exceeding 150c but not exceeding 300c	gal.	103c per gal.		
.30 Exceeding 300c	gal.	117c per gal.		
22.05.20 Fortified still wine; grape must	gal.	102c per gal.		
22.05.50 Sparkling wine:				
.10 Champagne	gal.	235c per gal.		
.90 Other	gal.	190c per gal.		
22.06 Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	gal.	102c per gal.		
22.07 Other fermented beverages (for example, cider, perry and mead):				
22.07.10 Cider and perry	gal.	75c per gal.		
22.07.20 Raisin wine, industrial grape syrup and industrial "moskonfyt", with fermentation arrested by the addition of alcohol	gal.	102c per gal.		
22.07.90 Other	gal.	160c per gal.		
22.08 Ethyl alcohol or neutral spirits, undenatured, of a strength of 80°AA or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:				
22.08.10 Undenatured	gal.	1444c per gal. of absolute alcohol		
22.08.20 Denatured	gal.	1444c per gal. of absolute alcohol		
22.09 Spirits (excluding those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:				
22.09.10 Compound alcoholic preparations (concentrated extracts) for the manufacture of beverages	gal.	1444c per gal. of absolute alcohol		
22.09.20 Liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring ingredients	gal.	385c per gal. or 25%		
22.09.30 Brandy	gal.	1444c per gal. of absolute alcohol or 701c per gal.		
22.09.40 Whisky	gal.	1444c per gal. of absolute alcohol or 701c per gal.		
22.09.50 Rum and arrack	gal.	1444c per gal. of absolute alcohol or 701c per gal.		

I Tariff Heading	II Statistical Unit	Rate of Duty		
		General	M.F.N.	Preferential
22.09.60 Geneva or gin	gal.	1444c per gal. of absolute alcohol or 701c per gal.		
22.09.90 Other	gal.	1444c per gal. of absolute alcohol or 701c per gal.		
22.10 Vinegar and substitutes for vinegar:				
22.10.10 Vinegar	gal.	20c per gal.		
22.10.20 Vinegar substitutes	gal.	2c per gal.		

# CHAPTER 23

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

### NOTES:

This Chapter does not cover the following:

- (a) Bloodmeal (heading No. 05.15);
- (b) Bonemeal (heading No. 05.08);
- (c) Coffee husks and skins (heading No. 09.01);
- (d) Bran prepared as breakfast food (heading No. 19.05);
- (e) Cocoa shells, husks, skins or waste (heading No. 18.02);
- (f) Cereal husks (heading No. 12.09); or
- (g) Yeast, inactive or spent (heading No. 21.06).

I Tariff Heading	II Statistical Unit	Rate of Duty		
		General	M.F.N.	Preferential
23.01 Flours and meals, of meat, of offals, of fish, of crustaceans or of molluscs, unfit for human consumption; greaves	lb.	free		
23.02 Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables				
23.02.10 Bran of wheat	lb.	12c per 100 lb.		
23.02.90 Other	lb.	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	lb.	free		
23.04 Oil-cake and other residues (excluding dregs) resulting from the extraction of vegetable oils	lb.	free		
23.05 Wine lees; argol	lb.	20%		
23.06 Vegetable products of a kind used for animal food, not elsewhere specified or included	lb.	free		
23.07 Sweetened forage; other preparations of a kind used in animal feeding:				
23.07.10 Sweetened forage	lb.	free		
23.07.20 Fodder supplements for stock feeding, containing added antibiotics	lb.	free		
23.07.30 Dog biscuits	lb.	25%		
23.07.40 Prepared bird foods	lb.	20% or 83c per 100 lb.		
23.07.90 Other	lb.	20%		

**CHAPTER 24  
TOBACCO**

**NOTES:**

1. For the purpose of sub-headings Nos. 24.02.10 and 24.02.20 all rolls of tobacco wrapped in paper or in other substances (excluding tobacco) shall be classified as cigarettes. All rolls of tobacco wrapped in tobacco shall be classified as cigars.
2. For the purpose of sub-heading No. 24.02.40 "cigarette tobacco" means:
  - (a) Any tobacco cut into strips less than 0.04 in. in width;
  - (b) Any cut tobacco described or offered for sale as tobacco for making into cigarettes; or
  - (c) A mixture of any cut tobacco with tobacco as defined in paragraph (a) or (b) of this Note.
3. For the purpose of sub-heading No. 24.02.70 "pipe tobacco" means:
  - (a) Any tobacco cut into strips of 0.04 in. in width or more;
  - (b) Any tobacco described or offered for sale as tobacco for smoking in a pipe;
  - (c) A mixture of any tobacco (excluding cigarette tobacco as defined in Note 2) with tobacco as defined in paragraph (a) or (b) of this Note; or
  - (d) Any tobacco as defined in paragraph (a), (b) or (c) of this Note in the form of cake, plug or stick tobacco, but not roll tobacco.

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		General	M.F.N.		
24.01 Unmanufactured tobacco; tobacco refuse:					
24.01.10 Unmanufactured tobacco	lb.	35c per lb.			
24.01.50 Tobacco refuse	lb.	35c per lb.			
24.02 Manufactured tobacco; tobacco extracts and essences:					
24.02.10 Cigars	lb.	95c per lb. net	70c per lb. net		
24.02.20 Cigarettes	no. and lb.	205c per 1000			
24.02.30 Snuff	lb.	40c per lb.			
24.02.40 Cigarette tobacco	lb.	18c per lb.			
24.02.70 Pipe tobacco	lb.	60% or 91½c per lb.			
24.02.80 Other manufactured tobacco	lb.	60% or 91½c per lb.			
24.02.90 Extracts and essences of tobacco	lb.	20%			

**SECTION V  
MINERAL PRODUCTS  
CHAPTER 25**

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

**NOTES:**

1. Except where the context otherwise indicates, the headings of this Chapter are to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or by other mechanical or physical processes (excluding crystallization) but not calcined or subjected to any further process (excluding a process specially mentioned in any heading in respect of the goods described therein).
2. This Chapter does not cover the following:
  - (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  $\text{Fe}_2\text{O}_3$  (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 and their grit or powder (Chapter 71);
  - (g) Cultured sodium chloride crystals (excluding optical elements) weighing not less than 2½ grammes each, of heading No. 38.19; optical elements of sodium chloride (heading No. 90.01); or
  - (h) Writing or drawing chalks, tailors' or billiards chalks (heading No. 98.05).

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		General	M.F.N.		
25.01 Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:					
25.01.10 Table salt packed for retail sale	lb.	30% or 12½c per 100 lb.			

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
25.01.20 Pure sodium chloride	lb.	30% or 12½c per 100 lb.		
25.01.90 Other	lb.	30% or 12½c per 100 lb.		
25.02 Iron pyrites, unroasted	lb.	free		
25.03 Sulphur of all kinds (excluding sublimed sulphur, precipitated sulphur and colloidal sulphur)	lb.	free		
25.04 Natural graphite	lb.	free		
25.05 Natural sands of all kinds, whether or not coloured (excluding metal-bearing sands falling within heading No. 26.01)	lb.	free		
25.06 Quartz (excluding natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	lb.	free		
25.07 Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined (excluding expanded clays falling within heading No. 68.07); mullite; chamotte and dinas earths	lb.	free		
25.08 Chalk	lb.	free		
25.09 Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides	lb.	15%		
25.10 Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk	lb.	free		
25.11 Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined (excluding barium oxide):				
25.11.10 Natural barium sulphate (barytes)	lb.	free		
25.11.20 Natural barium carbonate (witherite)	lb.	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	lb.	free		
25.13 Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:				
25.13.10 Pumice stone	lb.	free		
25.13.20 Emery; natural corundum	lb.	free		
25.13.90 Other	lb.	free		
25.14 Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	lb.	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	lb.	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	lb.	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,				



I Tariff Heading	II Statistical Unit	III	IV	V
		Rate of Duty		
		General	M.F.N.	Pre-ferential
25.17—Continued				
	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:			
25.17.10	Marble chippings or powder	lb.	20%	15%
25.17.90	Other	lb.	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)	lb.	free	
25.19	Natural magnesium carbonate (magnesite), whether or not calcined (excluding magnesium oxide):			
25.19.10	Calcined	lb.	15%	
25.19.20	Not calcined	lb.	15%	
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured (excluding plasters specially prepared for use in dentistry)	lb.	free	
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	lb.	free	
25.22	Quicklime, slaked lime and hydraulic lime (excluding calcium oxide and hydroxide):			
25.22.10	Quicklime	lb.	free	
25.22.20	Slaked lime	lb.	free	
25.22.30	Hydraulic lime	lb.	free	
25.23	Portland cement, ciment fondu, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker	lb.	free	
25.24	Asbestos	lb.	10%	
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	lb.	free	
25.26	Mica, including splittings; mica waste	lb.	20%	
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc:			
25.27.10	Talc	lb.	15%	
25.27.90	Other	lb.	15%	
25.28	Natural cryolite and natural chiolite	lb.	free	
25.29	Natural arsenic sulphides	lb.	free	
25.30	Crude natural borates and concentrates thereof (calcined or not) (excluding borates separated from natural brine); crude natural boric acid containing not more than 85 per cent of H <sub>2</sub> BO <sub>3</sub> calculated on the dry weight	lb.	free	
25.31	Felspar, leucite, nepheline and nepheline syenite; fluorspar	lb.	free	
25.32	Strontianite (whether or not calcined) (excluding strontium oxide); mineral substances not elsewhere specified or included; broken pottery:			
25.32.10	Strontianite	lb.	free	
25.32.20	Infusorial earths	lb.	free	
25.32.90	Other	lb.	10%	

CHAPTER 26  
METALLIC ORES, SLAG AND ASH

NOTES:

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

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
26.01 Metallic ores and concentrates and roasted iron pyrites:				
26.01.10 Of iron (excluding roasted iron pyrites)	lb.	10%		
26.01.20 Roasted iron pyrites	lb.	free		
26.01.25 Of copper	lb.	free		
26.01.30 Of nickel	lb.	10%		
26.01.35 Bauxite and concentrates	lb.	free		
26.01.40 Of lead	lb.	10%		
26.01.45 Of zinc	lb.	10%		
26.01.50 Of tin	lb.	free		
26.01.55 Of manganese	lb.	10%		
26.01.60 Of chromium	lb.	10%		
26.01.65 Of tungsten	lb.	10%		
26.01.69 Of titanium (ilmenite)	lb.	free		
26.01.70 Of vanadium, molybdenum, tantalum or zirconium	lb.	10%		
26.01.75 Of silver, platinum or other metals of the platinum group	lb.	free		
26.01.80 Of uranium or thorium	lb.	10%		
26.01.85 Of gold	lb.	free		
26.01.90 Other	lb.	10%		
26.02 Slag, dross, scalings and similar waste from the manufacture of iron or steel:				
26.02.10 Blast furnace dust	lb.	free		
26.02.90 Other	lb.	free		
26.03 Ash and residues (excluding those from the manufacture of iron or steel), containing metals or metallic compounds	lb.	free		
26.04 Other slag and ash, including kelp	lb.	free		

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

## NOTES:

1. This Chapter does not cover the following:
  - (a) Separate chemically defined organic compounds, excluding chemically pure methane which is to be classified under heading No. 27.11; or
  - (b) Medicaments (heading No. 30.03).
2. Heading No. 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature coal tar or other mineral tars, by processing petroleum or by any other process, provided the weight of the aromatic constituents exceeds the weight of the non-aromatic constituents.
3. References in heading No. 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils obtained by any process, provided the weight of the non-aromatic constituents exceeds the weight of the aromatic constituents.
4. Heading No. 27.13 is to be taken to include not only paraffin wax and the other products specified therein, but also similar products obtained by synthesis or by other processes.
5. If any goods mentioned in sub-heading No. 27.07.50, 27.07.60, 27.07.70, 27.07.80, 27.07.90, 27.10.20, 27.10.30, 27.10.40 or 27.10.50 are mixed with:
  - (a) Any goods not mentioned in the said sub-headings such mixing shall not affect their classification under the said sub-heading provided such mixture is suitable for the same use as the goods mentioned in the said sub-heading;
  - (b) Any other goods mentioned in any of the said sub-headings such mixture shall be classified under the sub-heading relating to the goods which predominate in the mixture on a weight basis unless the mixture is deemed to constitute goods classifiable under any sub-heading which do not relate to any of the constituents.
6. In this Chapter the following expressions shall be deemed to refer to hydrocarbon oils which are liquid at normal temperature and pressure and which comply with one or more of the specifications hereby assigned to them, and shall include such oils of other specifications the principal use of which is considered by the Secretary to be the same as the principal use of any oil as specified below in respect of such oil:
  - (a) "Aviation spirit"—
 

*Principal use:* Fuel in aircraft with spark ignition piston engines.  
*Distillation:* Not less than 50% (vol.) distils over up to 105°C, or not less than 90% (vol.) distils over up to 135°C.  
*Specific gravity at 15°C:* Not exceeding 0.7300.
  - (b) "Petrol"—
 

*Principal use:* Fuel in road vehicles or tractors with spark ignition piston engines.  
*Distillation:* Not less than 50% (vol.) distils over up to 135°C, or not less than 90% (vol.) distils over up to 195°C.  
*Specific gravity at 15°C:* Not exceeding 0.7600.
  - (c) "Aviation kerosene"—
 

*Principal use:* Fuel in aircraft with jet propulsion engines (with or without propellers).  
*Distillation:* Not less than 50% (vol.) distils over up to 205°C, or not less than 90% (vol.) distils over up to 250°C.  
*Specific Gravity at 15°C:* Not exceeding 0.8250.  
*Flash point (closed test at sea level):* Minimum 37.7°C.
  - (d) "Power kerosene"—
 

*Principal use:* Fuel in spark ignition piston engines.  
*Distillation:* Not less than 50% (vol.) distils over up to 200°C, or not less than 90% (vol.) distils over up to 220°C.  
*Specific gravity at 15°C:* Not exceeding 0.8500.  
*Flash point (closed test at sea level):* From 21°C to 43°C, inclusive.
  - (e) "Illuminating or heating kerosene"—
 

*Principal use:* For illuminating or heating.  
*Distillation:* Not less than 50% (vol.) distils over up to 210°C, or not less than 90% (vol.) distils over up to 250°C.  
*Specific gravity at 15°C:* Not exceeding 0.8200.  
*Flash point (closed test at sea level):* 33°C to 66°C, inclusive.  
*Gross calorific value per lb. (British Thermal Units):* Minimum 19,800.
  - (f) "White spirit"—
 

*Principal use:* Industrial purposes.  
*Distillation:* Not less than 50% (vol.) distils over up to 175°C, or not less than 90% (vol.) distils over up to 200°C.  
*Specific gravity at 15°C:* Not exceeding 0.8000.  
*Flash point (closed test at sea level):* Minimum 37.7°C.
  - (g) "Distillate fuels" (for example, gas oil and diesel oil)—
 

*Principal use:* Fuel in compression ignition piston engines.  
*Distillation:* Not less than 50% (vol.) distils over up to 280°C, or not less than 90% (vol.) distils over up to 360°C.  
*Specific gravity at 15°C:* Less than 0.9200.  
*Flash point (closed test at sea level):* Minimum 66°C.  
*Gross calorific value per lb. (British Thermal Units):* Minimum 18,500  
*Viscosity (seconds Redwood I at 37.7°C):* Not higher than 50.
  - (h) "Residual fuel oils"—
 

*Principal use:* Fuel in furnaces.  
*Specific gravity at 15°C:* Minimum 0.9200.  
*Flash point (closed test at sea level):* Minimum 66°C.  
*Gross calorific value per lb. (British Thermal Units):* Maximum 19,200.  
*Viscosity (seconds Redwood I at 37.7°C):* Higher than 50.  
*Asphaltenes:* More than 1% by weight.

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	M.F.N.	Pre-ferential
27.01 Coal; briquettes, ovoids and similar solid fuels manufactured from coal:				
27.01.10 Coal	lb.	free		
27.01.20 Solid fuel manufactured from coal	lb.	free		
27.02 Lignite, whether or not agglomerated:				
27.02.10 Lignite, not agglomerated	lb.	free		
27.02.20 Lignite, agglomerated	lb.	free		
27.03 Peat (including peat litter), whether or not agglomerated	lb.	free		
27.04 Coke and semi-coke of coal, of lignite or of peat	lb.	free		
27.05 Retort carbon; coal gas, water gas, producer gas and similar gases:				
27.05.10 Retort carbon	lb.	10%		
27.05.20 Coal gas, water gas, producer gas and similar gases	lb.	10%		
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	lb.	20%		
27.07 Oils and other products of the distillation of high temperature coal tar; similar oils and products including benzole, creosote, cresylic acid and solvent naphtha, obtained by other processes:				
27.07.10 Tar oils and creosote oils	gal.	free		
27.07.20 Naphthalene, crude	lb.	free		
27.07.30 Cresylic acid and other tar acids, cresols and like products	gal.	20%	15%	
27.07.40 Pyridine bases	gal.	10%		
27.07.50 Petrol and aviation spirit	gal.	4583c per 1000 gal.		
27.07.60 Aviation kerosene, power kerosene and illuminating or heating kerosene	gal.	833c per 1000 gal.		
27.07.70 Distillate fuels (for example, gas oil and diesel oil)	gal.	833c per 1000 gal.		
27.07.80 Residual fuel oils	gal.	833c per 1000 gal.		
27.07.90 Other	gal.	12083c per 1000 gal.		
27.08 Pitch and pitch coke, obtained from coal tar or from other mineral tars:				
27.08.10 Pitch	lb.	20%		
27.08.30 Pitch coke	lb.	20%		
27.09 Petroleum oils and oils obtained from bituminous minerals, crude	gal.	free		
27.10 Petroleum oils and oils obtained from bituminous minerals (excluding crude oil); 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:				
27.10.10 Petroleum oil, partly refined including topped crudes	gal.	20%		
27.10.20 Petrol and aviation spirit	gal.	417c per 1000 gal.		



I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
27.10.30 Aviation kerosene, power kerosene and illuminating or heating kerosene	gal.	833c per 1000 gal.		
27.10.35 White spirit, including mineral turpentine	gal.	free		
27.10.40 Distillate fuels (for example, gas oil and diesel oil)	gal.	833c per 1000 gal.		
27.10.50 Residual fuel oils	gal.	833c per 1000 gal.		
27.10.55 Lubricating greases	lb.	83c per 100 lb. with a maximum of 15%		
27.10.60 Lubricating oils in containers of less than 1 gal. each	gal.	15%		
27.10.65 Lubricating oils in larger containers or in bulk	gal.	2½c per gal. with a maximum of 8%		
27.10.70 Transformer oil and cable oil	gal.	free		
27.10.75 Other insulating or dielectric oils	gal.	15%		
27.10.80 Hydraulic transmission fluids	gal.	15%		
27.10.85 Technical white oil	gal.	20%		
27.10.90 Other	gal.	12083c per 1000 gal.		
27.11 Petroleum gases and other gaseous hydrocarbons	lb.	10%		
27.12 Petroleum jelly:				
27.12.10 Packed for retail sale	lb.	40%		
27.12.90 Other	lb.	15%		
27.13 Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured:				
27.13.10 Paraffin wax	lb.	free		
27.13.20 Micro-crystalline wax	lb.	15%		
27.13.30 Montan wax	lb.	15%		
27.13.90 Other	lb.	15%		
27.14 Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:				
27.14.10 Petroleum bitumen containing less than 60 per cent by weight of mineral matter	lb.	10%		free (Ce.; U.K.; U.K. Col., Prot. and Mandates)
27.14.20 Petroleum bitumen containing not less than 60 per cent by weight of mineral matter	lb.	10%		
27.14.30 Petroleum coke	lb.	10%		
27.14.90 Other	lb.	10%		
27.15 Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands:				

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
27.15.10 Bitumen and asphalt, containing less than 60 per cent by weight of mineral matter	lb.	10%		free (Ce.; U.K.; U.K. Col., Prot. and Mandates)
27.15.20 Bitumen and asphalt, containing not less than 60 per cent of mineral matter	lb.	10%		
27.15.30 Asphaltic rock containing, by weight, not less than 7 per cent of bituminous matter and not less than 60 per cent of mineral matter of which not less than 90 per cent by weight is calcium carbonate	lb.	10%		free (Ce.; U.K.; U.K. Col., Prot. and Mandates)
27.15.40 Other asphaltic rock	lb.	10%		
27.15.50 Bituminous shale and tar sands	lb.	free		
27.16 Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch, including bituminous emulsions, mastics and cut-backs:				
27.16.10 Emulsions	lb.	20%		
27.16.20 Mastics	lb.	20%		
27.16.90 Other	lb.	free		

## SECTION VI

### PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

#### NOTES:

- (a) Goods (excluding radio-active ores) answering to a description in heading No. 28.50 or 28.51 are to be classified under those headings and under no other heading of this Schedule.  
(b) Subject to the provisions of paragraph (a) above, goods answering to a description in heading No. 28.49 or 28.52 are to be classified under those headings and under no other heading of this Section.
- Subject to the provisions of Note 1 above, goods classifiable under 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 put up for sale by retail are to be classified under those headings and under 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:

- Except where the context otherwise indicates, the headings of this Chapter are to be taken to apply only to:
  - Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
  - Products mentioned in paragraph (a) above dissolved in water;
  - Products mentioned in paragraph (a) above dissolved in solvents (excluding water) provided the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for reasons of transport and the solvent does not render the product particularly suitable for some types of use rather than for general use;
  - The products mentioned in paragraphs (a), (b) and (c) above with an added stabiliser necessary for their preservation or for their transport.
- In addition to dithionites stabilised with organic substances and to sulphonylates (heading No. 28.36), carbonates and percarbonates of inorganic bases (heading No. 28.42), cyanides and complex cyanides of inorganic bases (heading No. 28.43), fulminates, cyanates and thiocyanates of inorganic bases (heading No. 28.44), organic products included in headings Nos. 28.49 to 28.52 and metallic and non-metallic carbides (heading No. 28.56), only the following compounds of carbon are also to be classified under this Chapter:
  - Oxides of carbon; hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.13);
  - Oxyhalides of carbon (heading No. 28.14);
  - Carbon disulphide (heading No. 28.15);
  - Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanato-diaminocromates (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) (excluding 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 the following:
- Sodium chloride or other mineral products falling within Section V;
  - Organo-inorganic compounds (excluding those mentioned in Note 2 above);
  - Products mentioned in Note 1, 2, 3 or 4 of Chapter 31;
  - Inorganic products of a kind used as luminophores (heading No. 32.07);
  - 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 (excluding optical elements) weighing not less than 2½ grammes each, of magnesium oxide or of the halides of the alkali metals or of the alkaline-earth metals, of heading No. 38.19;
  - 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;
  - The metals, whether or not chemically pure, falling within any heading of Section XV; or
  - Optical elements, for example, of magnesium oxide or of the halides of the alkali metals 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 under heading No. 28.13.
5. Headings Nos. 28.29 to 28.48 inclusive are to be taken to apply only to metallic salts, to ammonium salts or to peroxy salts. Except where the context otherwise indicates, double or complex salts are to be classified under heading No. 28.48.
6. Heading No. 28.50 is to be taken to apply only to:
- The following fissile chemical elements and isotopes: natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes;
  - The following radio-active chemical elements: technetium, promethium, polonium, astatine, radon, francium, radium, actinium, protactinium, neptunium, americium and other elements of higher atomic number;
  - All other radio-active isotopes, natural or artificial, including those of the precious metals and of the base metals of Sections XIV and XV;
  - Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined and whether or not mixed together;
  - Alloys (excluding ferro-uranium), dispersions and cermets, containing any of these elements or isotopes or their inorganic or organic compounds;
  - Nuclear reactor cartridges, spent or irradiated.
- The term "isotopes" mentioned above and in headings (Nos. 28.50 and 28.51 includes "enriched isotopes", but does not include chemical elements which occur in nature as pure isotopes nor uranium depleted in U235.
7. Heading No. 28.55 is to be taken to include ferro-phosphorus containing 15 per cent or more by weight of phosphorus and to include phosphor copper containing more than 8 per cent by weight of phosphorus.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
SUB-CHAPTER I				
CHEMICAL ELEMENTS				
28.01 Halogens (fluorine, chlorine, bromine and iodine):				
28.01.10 Bromine	lb.	free		
28.01.20 Chlorine	lb.	10%		
28.01.90 Other	lb.	10%		
28.02 Sulphur, sublimed or precipitated; colloidal sulphur	lb.	free		
28.03 Carbon, including carbon black, anthracene black, acetylene black and lamp black	lb.	15%		
28.04 Hydrogen, rare gases and other non-metals:				
28.04.10 Oxygen	lb.	10%		
28.04.20 Nitrogen	lb.	10%		
28.04.30 Hydrogen and rare gases	lb.	10%		
28.04.40 Tellurium; silicon	lb.	free		
28.04.50 Arsenic	lb.	free		
28.04.90 Other	lb.	10%		
28.05 Alkali metals, alkaline-earth metals and rare earth metals; yttrium and scandium; mercury:				

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
28.05.10 Lithium, sodium, potassium, rubidium and caesium	lb.	10%		
28.05.20 Calcium, strontium and barium	lb.	10%		
28.05.30 Rare earth metals (including cerium, terbium and erbium)	lb.	10%		
28.05.60 Yttrium and scandium	lb.	10%		
28.05.80 Mercury	lb.	free		
28.05.90 Other	lb.	10%		
SUB-CHAPTER II				
INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS				
28.06 Hydrochloric acid and chloro-sulphonic acid	lb.	20%	15%	
28.07 Sulphur dioxide	lb.	free		
28.08 Sulphuric acid; oleum	lb.	20%	15%	
28.09 Nitric acid; sulphonitric acids	lb.	20%	15%	
28.10 Phosphorous pentoxide; phosphoric acids (meta-, ortho- and pyro-):				
28.10.10 Phosphorous pentoxide	lb.	10%		
28.10.50 Phosphoric acids (meta-, ortho- and pyro-)	lb.	20%	15%	
28.11 Arsenic trioxide, arsenic pentoxide and acids of arsenic	lb.	free		
28.12 Boric acid and boric oxide:				
28.12.10 Boric acid	lb.	free		
28.12.30 Boric oxide	lb.	10%		
28.13 Other inorganic acids and oxygen compounds of non-metals (excluding water):				
28.13.10 Nitrous oxide	lb.	10%		
28.13.20 Carbon dioxide (carbonic acid gas)	lb.	free		
28.13.30 Silicon dioxide (silica)	lb.	free		
28.13.70 Hydrofluoric acid, bromic acid and other inorganic acids	lb.	20%	15%	
28.13.80 Hydrogen sulphide, carbon monoxide and other oxygen compounds of non-metals	lb.	10%		
SUB-CHAPTER III				
HALOGEN COMPOUNDS AND SULPHUR COMPOUNDS, OF NON-METALS				
28.14 Halides, oxyhalides and other halogen compounds of non-metals	lb.	10%		
28.15 Sulphides of non-metals; phosphorous trisulphide:				
28.15.10 Carbon disulphide	lb.	free		
28.15.90 Other	lb.	10%		
SUB-CHAPTER IV				
INORGANIC BASES AND METALLIC OXIDES, HYDROXIDES AND PEROXIDES				
28.16 Ammonia, anhydrous or in aqueous solution	lb.	3%		
28.17 Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxide of sodium or potassium:				
28.17.10 Sodium hydroxide	lb.	20%		
28.17.70 Potassium hydroxide	lb.	free		



I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V
			General	M.F.N.	
28.17.90 Peroxide of sodium or potassium	lb.	10%			
28.18 Oxides, hydroxides and peroxides, of strontium, barium or magnesium:					
28.18.10 Of strontium	lb.	10%			
28.18.20 Of barium	lb.	free			
28.18.30 Of magnesium	lb.	10%			
28.19 Zinc oxide and zinc peroxide	lb.	15%			
28.20 Aluminium oxide and hydroxide; artificial corundum:					
28.20.10 Aluminium oxide and hydroxide (including alumina gel)	lb.	10%			
28.20.50 Artificial corundum	lb.	free			
28.21 Chromium oxides and hydroxides:					
28.21.10 Chromic oxide (including chrome oxide green)	lb.	25%			
28.21.20 Chromium trioxide (chromic acid)	lb.	15%			
28.21.30 Chromium hydroxides	lb.	15%			
28.22 Manganese oxides	lb.	free			
28.23 Iron oxides and hydroxides; earth colours containing 70 per cent or more by weight of combined iron evaluated as $Fe_2O_3$ :					
28.23.10 Iron oxides	lb.	15%			
28.23.20 Iron hydroxides	lb.	15%			
28.23.50 Earth colours	lb.	15%			
28.24 Cobalt oxides and hydroxides	lb.	15%			
28.25 Titanium oxides	lb.	40%		15%	
28.26 Tin oxides (stannous oxide and stannic oxide)	lb.	10%			
28.27 Lead oxides; red lead and orange lead:					
28.27.10 Litharge	lb.	free			
28.27.20 Lead dioxide	lb.	10%			
28.27.90 Other (including red lead and orange lead)	lb.	15%			
28.28 Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides:					
28.28.10 Calcium oxide and calcium hydroxide	lb.	free			
28.28.20 Antimony oxide, nickel oxide and copper oxide	lb.	15%			
28.28.90 Other	lb.	10%			
SUB-CHAPTER V					
METALLIC SALTS AND PEROXYSALTS, OF INORGANIC ACIDS					
28.29 Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts:					
28.29.10 Sodium fluoride	lb.	free			
28.29.20 Sodium-aluminium fluoride	lb.	free			
28.29.90 Other	lb.	10%			
28.30 Chlorides and oxychlorides:					
28.30.10 Ammonium chloride	lb.	3%			
28.30.20 Calcium chloride, magnesium chloride and anhydrous ferric chloride (perchloride of iron)	lb.	free			
28.30.90 Other	lb.	10%			

I Tariff Heading	II Statistical Unit	III      IV      V Rate of Duty		
		General	M.P.N.	Pre-ferential
28.31 Chlorites and hypochlorites	lb.	10 %		
28.32 Chlorates and perchlorates:				
28.32.10 Sodium chlorate, potassium chlorate and calcium chlorate	lb.	free		
28.32.20 Ammonium perchlorate	lb.	3 %	free	
28.32.90 Other	lb.	10 %		
28.33 Bromides, oxybromides, bromates and perbromates, and hypobromites	lb.	10 %		
28.34 Iodides, oxyiodides, iodates and periodates:				
28.34.10 Calcium iodate; potassium iodide	lb.	free		
28.34.90 Other	lb.	10 %		
28.35 Sulphides; polysulphides:				
28.35.10 Sodium sulphide	lb.	free		
28.35.90 Other	lb.	10 %		
28.36 Dithionites (including those stabilised with organic substances); sulphonylates	lb.	10 %		
28.37 Sulphites and thiosulphates:				
28.37.10 Sodium bisulphite	lb.	free		
28.37.90 Other	lb.	10 %		
28.38 Sulphates (including alums) and persulphates:				
28.38.10 Barium sulphate; magnesium sulphate; zinc sulphate; aluminium sulphate; copper sulphate; manganese sulphate	lb.	free		
28.38.20 Aluminium-ammonium sulphate; aluminium-sodium sulphate; aluminium-potassium sulphate; alum	lb.	free		
28.38.30 Nickel sulphate	lb.	25 %		
28.38.90 Other	lb.	10 %		
28.39 Nitrites and nitrates	lb.	free		
28.40 Phosphites, hypophosphites and phosphates:				
28.40.10 Ammonium phosphate (mono-, di- and tribasic); calcium phosphate (di- and tribasic)	lb.	free		
28.40.20 Sodium phosphate, monobasic; disodium phosphate; sodium metaphosphate; sodium phosphate, tribasic	lb.	free		
28.40.30 Acid sodium pyrophosphate and monocalcium phosphate	lb.	30 % or 165c per 100 lb.		
28.40.90 Other	lb.	10 %		
28.41 Arsenites and arsenates	lb.	free		
28.42 Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:				
28.42.10 Ammonium carbonate, including commercial ammonium carbonate	lb.	3 %		
28.42.20 Sodium carbonate, crystallised (washing soda)	lb.	35c per 100 lb.		
28.42.30 Sodium carbonate, calcined (soda ash)	lb.	free		
28.42.40 Sodium bicarbonate	lb.	free		
28.42.45 Sodium sesquicarbonate	lb.	free		
28.42.50 Other sodium carbonate	lb.	20c per 100 lb.		
28.42.60 Magnesium carbonate	lb.	15 %		

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
28.42.70 Lead carbonate, basic (white lead)	lb.	90c per 100 lb.			80c per 100 lb. (U.K.; Canada)
28.42.90 Other	lb.	free			
28.43 Cyanides and complex cyanides	lb.	free			
28.44 Fulminates, cyanates and thiocyanates:					
28.44.10 Fulminates	lb.	free			
28.44.20 Cyanates and thiocyanates	lb.	10%			
28.45 Silicates; commercial sodium and potassium silicates:					
28.45.10 Of magnesium	lb.	15%			
28.45.20 Of potassium (including commercial potassium silicate)	lb.	free			
28.45.30 Of sodium (including commercial sodium silicate)	lb.	free			
28.45.90 Other	lb.	10%			
28.46 Borates and perborates:					
28.46.10 Sodium borates (including borax)	lb.	free			
28.46.90 Other	lb.	10%			
28.47 Salts of metallic acids (for example, chromates, permanganates, stannates):					
28.47.10 Sodium aluminate; sodium dichromate; potassium dichromate	lb.	free			
28.47.20 Sodium permanganate; potassium permanganate	lb.	free			
28.47.90 Other	lb.	10%			
28.48 Other salts and peroxysalts of inorganic acids (excluding azides)	lb.	10%			
SUB-CHAPTER VI					
MISCELLANEOUS					
28.49 Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals (including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined):					
28.49.10 Silver nitrate	lb.	free			
28.49.20 Platinum chloride (chloroplatinic acid)	lb.	free			
28.49.30 Rhodium trichloride	lb.	free			
28.49.90 Other	lb.	10%			
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	lb.	free			
28.51 Isotopes and their compounds, inorganic or organic, whether or not chemically defined (excluding isotopes and compounds falling within heading No. 28.50)	lb.	free			
28.52 Compounds, inorganic or organic, of thorium, of uranium depleted in U235, of rare earth metals, of yttrium or of scandium, whether or not mixed together	lb.	free			

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
28.53 Liquid air (whether or not rare gases have been removed); compressed air	lb.	10%		
28.54 Hydrogen peroxide (including solid hydrogen peroxide)	lb.	5%		
28.55 Phosphides	lb.	10%		
28.56 Carbides (for example, silicon carbide, boron carbide, metallic carbides):				
28.56.10 Silicon carbide	lb.	free		
28.56.20 Calcium carbide	lb.	50c per 100 lb.		
28.56.30 Tungsten carbide; tantalum carbide; titanium carbide; vanadium carbide	lb.	10%		
28.56.90 Other	lb.	10%		
28.57 Hydrides, nitrides and azides, silicides and borides:				
28.57.10 Calcium silicide	lb.	free		
28.57.90 Other	lb.	10%		
28.58 Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams (excluding amalgams of precious metals):				
28.58.10 Distilled water, conductivity water and water of similar purity	lb.	20%		
28.58.20 Calcium cyanamide	lb.	free		
28.58.90 Other	lb.	10%		

## CHAPTER 29 ORGANIC CHEMICALS

### NOTES:

1. Except where the context otherwise indicates, 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), excluding 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 solvents (excluding water) provided 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 the following:
  - (a) Goods falling within heading No. 15.04, or glycerol (heading No. 15.11);
  - (b) Ethyl alcohol (heading No. 22.08 or 22.09);
  - (c) Methane (heading No. 27.11);
  - (d) The compounds of carbon mentioned in Note 2 of Chapter 28;
  - (e) Urea containing not more than 45 per cent by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31);
  - (f) Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes put up in the forms or packings of a kind sold by retail (heading No. 32.09);
  - (g) Metaldehyde, hexamethylenetetramine and similar substances put up in the form of tablets, sticks or similar forms for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 300 cubic centimetres (heading No. 36.08);
  - (h) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; or
  - (i) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).



3. Goods which could be included in two or more of the headings of this Chapter are to be classified under the heading which is the latest of those headings according to numbering.
4. (a) 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).
- (b) 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 under the heading which according to numbering is placed last in the sub-Chapters.
- (b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified with the corresponding acid-function compounds.
- (c) The salts of the esters referred to in paragraph (a) or (b) above with inorganic bases are to be classified with the corresponding esters.
- (d) The salts of other acid- or phenol-function organic compounds falling within sub-Chapters I to VII with inorganic bases are to be classified with the corresponding acid- or phenol-function organic compounds.
- (e) Halides of carboxylic acids are to be classified with the corresponding acids.
6. (a) 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.
- (b) 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 the atoms of halogens which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
7. Heading No. 29.35 (heterocyclic compounds) is to be taken not to include internal ethers, internal hemiacetals, methylene ethers of orthodihydric phenols, epoxides with three or four member rings, cyclic acetals, cyclic polymers of aldehydes, of thioaldehydes or of aldimines, anhydrides of polybasic acids, cyclic esters of polyhydric alcohols with polybasic acids, cyclic ureides, imides of polybasic acids, hexamethylenetetramine and trimethylenetrinitramine.

I Tariff Heading	II Statistical Unit	III      IV      V Rate of Duty		
		General	M.F.N.	Pre-ferential
SUB-CHAPTER I				
HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.01    Hydrocarbons:				
29.01.10 Methane, ethane, propane, butane, acetylene	lb.	10%		
29.01.20 Ethylene	lb.	free		
29.01.30 Pinene, camphene, limonene, dipentene, paracymene	lb.	free		
29.01.40 Naphthalene	lb.	free		
29.01.50 Diphenyl	lb.	10%		
29.01.60 Benzene, toluene, xylene, hexane, heptane, octane	gal.	12083c per 1000 gal.		
29.01.70 Styrene	lb.	10%		
29.01.80 Tetralin	lb.	10%		
29.01.90 Other	lb.	10%		
29.02    Halogenated derivatives of hydrocarbons:				
29.02.10 Chloromethane, bromomethane, bromoethane, iodomethane, iodoethane	lb.	10%		
29.02.15 Chlorocamphene	lb.	10%		
29.02.20 Chloroethane (ethyl chloride), chloroform, bromoform, iodoform	lb.	10%		
29.02.30 Dichlorodifluoromethane, trichloromonofluoromethane	lb.	free		
29.02.35 Dichloromethane (methylene chloride), di-iodomethane	lb.	10%		
29.02.40 Tetrachloroethylene	lb.	free		
29.02.45 Ethylene dichloride, carbon tetrachloride	lb.	free		

I Tariff Heading	II Statistical Unit	III      IV      V Rate of Duty		
		General	M.F.N.	Pre-ferential
29.02.50 Chlorinated diphenyl	lb.	free		
29.02.55 Vinyl chloride (chloroethylene)	lb.	10%		
29.02.60 Trichloroethylene, chlorobenzene, hexachlorobenzene	lb.	10%		
29.02.65 Trichlorodi(chlorophenyl)ethane (D.D.T.)	lb.	20%		
29.02.70 Benzene hexachloride	lb.	10%		
29.02.80 Chlordane	lb.	10%		
29.02.90 Other	lb.	10%		
29.03 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons:				
29.03.10 Nitrobenzene (oil of mirbane)	lb.	10%		
29.03.20 Trinitrotoluene, trinitrobenzene	lb.	10%		
29.03.30 Xylene musk, cymene musk and other synthetic musks	lb.	free		
29.03.50 Sulphonic acids	lb.	20%	15%	
29.03.90 Other	lb.	10%		
SUB-CHAPTER II				
ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.04 Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
29.04.10 Methyl alcohol (methanol)	lb.	20%		
29.04.20 Propyl alcohols	gal.	650c per gal.		
29.04.30 Butyl alcohols, amyl alcohols	lb.	10%		
29.04.35 Heptyl, octyl, nonyl and decyl alcohols	lb.	10%		
29.04.40 Dodecyl alcohol, cetyl alcohol, stearyl alcohol	lb.	10%		
29.04.50 Allyl alcohol, oleyl alcohol, ethyl- propyl-allyl alcohol	lb.	10%		
29.04.60 Geraniol, citronellol, linalol, nerol and other liquid terpene alcohols	lb.	free		
29.04.70 Pentaerythritol (di- or tri-)	lb.	10%		
29.04.71 Pentaerythritol (excluding di- or tri- pentaerythritol)	lb.	20%		
29.04.75 Chloral hydrate	lb.	10%		
29.04.80 Sorbitol, mannitol	lb.	10%		
29.04.85 Ethylene glycol (ethanediol)	lb.	10%		
29.04.90 Other	lb.	10%		
29.05 Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
29.05.10 Cyclohexanol, methyl and dimethyl- cyclohexanol	lb.	10%		
29.05.20 Menthol, natural or synthetic	lb.	15%	10%	
29.05.30 Cholesterol	lb.	10%		
29.05.40 Terpineol	lb.	free		
29.05.60 Benzyl alcohol, phenyl ethyl alcohol	lb.	free		
29.05.90 Other	lb.	10%		
SUB-CHAPTER III				
PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.06 Phenols and phenol-alcohols:				

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
29.06.10 Phenol (carbolic acid); cresol (ortho-, meta- and para-)	lb.	5%		
29.06.20 Resorcinol	lb.	10%		
29.06.30 Xylenol	lb.	10%		
29.06.40 Thymol; saligenin (salicyl alcohol)	lb.	10%		
29.06.50 Naphthols (alpha- and beta-), ortho-phenyl phenol	lb.	10%		
29.06.60 Catechol (pyrocatechol), hydroquinone, hydroxyhydroquinone	lb.	10%		
29.06.70 Carvacrol	lb.	free		
29.06.90 Other	lb.	10%		
29.07 Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:				
29.07.10 Parachlorometacresol (chlorocresol)	lb.	10%		
29.07.20 Chlorophenols (ortho-, meta- and para-)	lb.	10%		
29.07.30 Chloroquinol	lb.	10%		
29.07.40 Phenolsulphonic acids, naphtholsulphonic acids, trinitrophenol (picric acid)	lb.	20%	15%	
29.07.90 Other	lb.	10%		
SUB-CHAPTER IV				
ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, EPOXIDES WITH A THREE OR FOUR MEMBER RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.08 Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
29.08.10 Diethyl ether	lb.	10%		
29.08.20 Dioxan (diethylene dioxide)	lb.	10%		
29.08.30 Cineole (eucalyptol), eugenol	lb.	free		
29.08.40 Aromatic ethers (excluding liquids); musk ambrette	lb.	free		
29.08.50 Aromatic ethers, liquid	lb.	free		
29.08.60 Ethylene glycol, diethylene glycol, diethylene glycol monoethyl ether	lb.	10%		
29.08.70 Potassium guaiacolsulphonate	lb.	10%		
29.08.80 Alcohol peroxides and other peroxides	lb.	10%		
29.08.90 Other	lb.	10%		
29.09 Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
29.09.10 Ethylene oxide	lb.	free		
29.09.90 Other	lb.	10%		
29.10 Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
29.10.10 Methylal, dimethylacetal, diethylacetal	lb.	10%		
29.10.90 Other	lb.	10%		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
SUB-CHAPTER V				
ALDEHYDE-FUNCTION COMPOUNDS				
29.11 Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes:				
29.11.10 Methanal (formaldehyde)	lb.	5%		
29.11.20 Formalin	lb.	5%		
29.11.30 Paraformaldehyde	lb.	10%		
29.11.40 Ethanal (acetaldehyde), paraldehyde, metaldehyde	lb.	10%		
29.11.90 Other	lb.	10%		
29.12 Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11	lb.	10%		
SUB-CHAPTER VI				
KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS				
29.13 Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
29.13.10 Acetone (propanon)	lb.	83c per 100 lb.		
29.13.20 Ionones and methyl-ionones (including pseudo-ionones and methyl-ionones), fenchone, irone, jasmone, carvone, menthone	lb.	free		
29.13.30 Camphor, natural or synthetic	lb.	10%		
29.13.40 Methyl ethyl ketone, methyl isobutyl ketone, diacetyl, cyclohexanone, methyl-cyclohexanone	lb.	10%		
29.13.50 Aromatic ketones, liquid	lb.	free		
29.13.60 Aromatic ketones (excluding liquids), musk ketone	lb.	free		
29.13.90 Other	lb.	10%		
SUB-CHAPTER VII				
ACIDS, ACID ANHYDRIDES, ACID HALIDES, ACID PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.14 Monoacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
29.14.10 Formic acid	lb.	20%	15%	
29.14.15 Benzyl formate, anisyl formate, citronellyl formate, geranyl formate, and other liquid aromatic esters of formic acid	lb.	free		
29.14.20 Acetic acid (including pyroligneous acid)	gal.	10c per gal.		
29.14.25 Lead acetate	lb.	free		
29.14.30 Ethyl acetate, amyl acetate	lb.	free		
29.14.35 Vinyl acetate monomer	lb.	10%		
29.14.40 Benzyl acetate, terpenyl acetate, linalyl acetate, geranyl acetate, citronellyl acetate, anisyl acetate, isobornyl acetate, and other liquid aromatic esters of acetic acid	lb.	free		



I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Pre-ferential
29.14.45 Diethylene glycol monoethyl ether acetate, ethylene glycol monobutyl ether acetate	lb.	10%		
29.14.50 Stearic acid, palmitic acid, linoleic acid and linolenic acid	lb.	20%	15%	
29.14.55 Calcium palmitate, aluminium palmitate, and stearates of calcium, magnesium, zinc, copper and lead	lb.	10%		
29.14.60 Oleic acid	lb.	free		
29.14.70 Benzoic acid	lb.	20%	15%	
29.14.75 Benzyl benzoate, methyl benzoate, ethyl benzoate, and other liquid aromatic esters of benzoic acid	lb.	free		
29.14.80 Propionic acid, butyric acid, valeric acid, acrylic acid, phenylacetic acid, cinnamic acid, and other monoacids not elsewhere specified in this heading	lb.	20%	15%	
29.14.90 Other	lb.	10%		
29.15 Polyacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
29.15.10 Oxalic acid	lb.	free		
29.15.20 Adipic acid	lb.	20%	15%	
29.15.30 Maleic acid	lb.	20%	15%	
29.15.40 Maleic acid anhydride	lb.	10%		
29.15.50 Phthalic acid	lb.	20%	15%	
29.15.60 Phthalic acid anhydride	lb.	8c per lb. less 60%		
29.15.80 Polyacids not elsewhere specified in this heading	lb.	20%	15%	
29.15.90 Other	lb.	10%		
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:				
29.16.10 Lactic acid	lb.	20%	15%	
29.16.15 Tartaric acid:				
.10 In containers of less than 10 lb. net weight each	lb.	415c per 100 lb.	330c per 100 lb. with a maximum of 15%	
.90 Other	lb.	240c per 100 lb.	190c per 100 lb. with a maximum of 15%	
29.16.20 Copper tartrate	lb.	free		
29.16.25 Cream of tartar	lb.	30% or 330c per 100 lb.		
29.16.30 Citric acid:				
.10 In containers of less than 10 lb. net weight each	lb.	415c per 100 lb.	330c per 100 lb. with a maximum of 15%	
.90 Other	lb.	240c per 100 lb.	190c per 100 lb. with a maximum of 15%	

I Tariff Heading	II Statistical Unit	III      IV      V Rate of Duty		
		General	M.F.N.	Pre-ferential
29.16.40 Salicylic acid	lb.	35% or 25c per lb.	15%	
29.16.45 Methyl salicylate, ethyl salicylate, amyl salicylate, and other liquid aromatic esters of salicylic acid; ethyl acetoacetate	lb.	free		
29.16.50 Gallic acid	lb.	20%	15%	
29.16.60 Acetylsalicylic acid	lb.	35% or 25c per lb.	15%	
29.16.70 2:4 Dichlorophenoxy acetic acid and its derivatives	lb.	10%		
29.16.80 Malic acid, gluconic acid, phenylglycolic acid, aldehyde-acids, ketone-acids, anisic acid and other acids not elsewhere specified in this heading	lb.	20%	15%	
29.16.90 Other	lb.	10%		
SUB-CHAPTER VIII				
INORGANIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.17 Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	lb.	10%		
29.18 Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives	lb.	10%		
29.19 Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
29.19.10 Calcium glycerophosphate, iron glycerophosphate, sodium glycerophosphate	lb.	10%		
29.19.20 Glycerophosphoric acids, inositol-hexaphosphoric acid	lb.	20%	15%	
29.19.30 Tributyl phosphate, triphenyl phosphate, tritolyl phosphate, trixylyl phosphate	lb.	10%		
29.19.40 Tricresyl phosphate	lb.	free		
29.19.90 Other	lb.	10%		
29.20 Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	lb.	10%		
29.21 Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
29.21.10 00-Diethyl o-p-nitrophenyl phosphorothioate (parathion)	lb.	free		
29.21.90 Other	lb.	10%		
SUB-CHAPTER IX				
NITROGEN-FUNCTION COMPOUNDS				
29.22 Amine-function compounds:				
29.22.10 Methylamine, dimethylamine, trimethylamine, ethylamine	lb.	10%		
29.22.20 Aniline	lb.	10%		
29.22.30 Methyltrinitrophenyl-nitramine	lb.	10%		
29.22.40 Diphenylamine, naphthylamine	lb.	10%		
29.22.50 Ethylenediamine, hexamethylenediamine	lb.	10%		
29.22.60 Dimethylaniline (xylidine)	lb.	10%		

I Tariff Heading	II Statistical Unit	III      IV      V Rate of Duty		
		General	M.F.N.	Pre-ferential
29.22.90 Other	lb.	10%		
29.23 Single or complex oxygen-function amino-compounds:				
29.23.10 Ethanolamines (mono-, di- and tri-)	lb.	10%		
29.23.20 Amino-phenols (ortho-, meta- and para-)	lb.	10%		
29.23.30 Gamma-acid and H-acid	lb.	20%	15%	
29.23.40 4-Aminosalicylic acid (PAS) and its derivatives	lb.	free		
29.23.50 Procaine hydrochloride	lb.	10%		
29.23.60 5-Nitro-2-n-propoxyaniline	lb.	200c per lb.		
29.23.80 Glutamic acid and other amino-acids not elsewhere specified in this heading	lb.	20%	15%	
29.23.90 Other	lb.	10%		
29.24 Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins:				
29.24.10 Lecithins	lb.	10%		
29.24.20 Choline; choline hydrochloride	lb.	free		
29.24.90 Other	lb.	10%		
29.25 Amide-function compounds:				
29.25.10 Urea	lb.	10%		
29.25.20 Dulcin	lb.	200c per lb.		
29.25.30 Naphthyl methyl carbamate	lb.	free		
29.25.40 Diethyldiphenylurea	lb.	10%		
29.25.90 Other	lb.	10%		
29.26 Imide-function compounds and imide-function compounds:				
29.26.10 Saccharin and its salts	lb.	200c per lb. net	150c per lb. net	
29.26.20 Benzoic sulphimides and their salts (excluding saccharin and its salts)	lb.	200c per lb.		
29.26.30 Nitroguanidine	lb.	10%		
29.26.50 Hexamethylenetetramine	lb.	10%		
29.26.60 Trimethylenetrinitramine	lb.	10%		
29.26.90 Other	lb.	10%		
29.27 Nitrile-function compounds:				
29.27.10 Dicyandiamide (cyanoguanidine)	lb.	10%		
29.27.20 Acrylonitrile	lb.	10%		
29.27.90 Other	lb.	10%		
29.28 Diazo-, azo- and azoxy-compounds:				
29.28.10 Diazo-, azo- and azoxy-compound acids	lb.	20%	15%	
29.28.90 Other	lb.	10%		
29.29 Organic derivatives of hydrazine or of hydroxylamine	lb.	10%		
29.30 Compounds with other nitrogen-functions:				
29.30.10 Cyclamate calcium, cyclamate sodium	lb.	200c per lb.		
29.30.90 Other	lb.	10%		

I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V
		General	M.F.N.	Pre-ferential	
SUB-CHAPTER X ORGANO-INORGANIC COMPOUNDS AND HETEROCYCLIC COMPOUNDS					
29.31	Organo-sulphur compounds:				
29.31.10	Xanthates (including isopropyl, amyl, butyl and ethyl xanthates)	lb.	free		
29.31.20	Thiourea (thiocarbamide) and di-orthotolylthiourea	lb.	10%		
29.31.30	Thiocarbamilide (diphenylthiourea)	lb.	10%		
29.31.50	Thiosalicylic acid (orthomercaptobenzoic acid), sulphinic acid, thioacetic acid and other acids	lb.	20%	15%	
29.31.60	S-1 : 2-Di (ethoxycarbonyl) ethyl-00-dimethyl phosphoro-dithioate	lb.	10%		
29.31.70	1 : 4-dioxan 2 : 3-dithiol SS-bis-00-diethyl phosphorodithioate and condensation products thereof	lb.	free		
29.31.80	Thiacetazone	lb.	free		
29.31.90	Other	lb.	10%		
29.32	Organo-arsenic compounds	lb.	10%		
29.33	Organo-mercury compounds	lb.	10%		
29.34	Other organo-inorganic compounds:				
29.34.10	Tetraethyl lead	lb.	free		
29.34.20	Ethyl trichlorosilane, alkyl silanols and siloxanes	lb.	10%		
29.34.30	Dimethyl trichlorohydroxy ethyl phosphonate	lb.	free		
29.34.90	Other	lb.	10%		
29.35	Heterocyclic compounds; nucleic acids:				
29.35.10	Furfuraldehyde, furfuryl alcohol, benzofuran (coumarone)	lb.	10%		
29.35.20	Pyridine-gamma-carboxylic acid	lb.	20%	15%	
29.35.30	Diethylamide of pyridine-beta-carboxylic acid and phenylquinoline carboxylic acid (cincophen)	lb.	10%		
29.35.40	Indole and skatole; coumarin and methyl coumarin	lb.	free		
29.35.50	Nucleic acids	lb.	20%	15%	
29.35.60	Isonicotinic acid hydrazide and its salts and derivatives	lb.	free		
29.35.70	Chloroquine diphosphate, amodiaquin hydrochloride, mepacrine hydrochloride, and their derivatives	lb.	free		
29.35.80	00-Diethyl 0-4 methyl 2 isopropyl-pyrimid 6 phosphorothioate	lb.	free		
29.35.90	Other	lb.	10%		
29.36	Sulphonamides:				
29.36.10	Sulphathiazole, sulphadiazine, sulphamerazine, sulphamezathine, sulphamylamide, sulphapyridine, chloramines and chloraminos	lb.	10%		
29.36.50	Toluenesulphonamides	lb.	10%		
29.36.90	Other	lb.	10%		
29.37	Sultones and sultams	lb.	10%		



I Tariff Heading		II Statistical Unit	III      IV      V Rate of Duty		
			General	M.F.N.	Pre-ferential
SUB-CHAPTER XI					
PROVITAMINS, VITAMINS, HORMONES AND ENZYMES, NATURAL OR REPRODUCED BY SYNTHESIS					
29.38	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:				
29.38.10	Vitamin B <sub>12</sub> (cobalamines)	unit	free		
29.38.90	Other	unit	10%		
29.39	Hormones, natural or reproduced by synthesis, and derivatives thereof, used primarily as hormones:				
29.39.10	Adrenaline	unit	free		
29.39.20	Insulin	unit	20 % or 2c per 100 int. units		
29.39.30	Cortisone, corticosterone and deoxycorticosterone	unit	free		
29.39.40	Oestrone, oestradiol and oestriol	unit	free		
29.39.50	Thyroxine	unit	free		
29.39.60	Testosterone	unit	free		
29.39.90	Other	unit	free		
29.40	Enzymes:				
29.40.10	Trypsin, alpha-amylase, lipase and other pancreatic enzymes	lb.	free		
29.40.20	Pepsin	lb.	free		
29.40.30	Rennet	lb.	free		
29.40.40	Malt enzymes	lb.	10%		
29.40.50	Papain, bromelain and ficin	lb.	10%		
29.40.60	Thrombin, thrombokinase	lb.	free		
29.40.70	Amylases and proteases	lb.	10%		
29.40.80	Pectic enzymes	lb.	10%		
29.40.90	Other	lb.	10%		
SUB-CHAPTER XII					
GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES					
29.41	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	lb.	10%		
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:				
29.42.10	Caffeine, theobromine and emetine	lb.	15%	10%	
29.42.20	Cinchona alkaloids (including quinine, quinidine and tota-quina) and their salts and derivatives	lb.	free		
29.42.90	Other	lb.	10%		

I Tariff Heading	II Statistical Unit	III	IV	V
		Rate of Duty		
		General	M.F.N.	Pre-ferential
SUB-CHAPTER XIII				
OTHER ORGANIC COMPOUNDS				
29.43	Sugars, chemically pure (excluding sucrose, glucose and lactose); sugar ethers and sugar esters, and their salts (excluding products of headings Nos. 29.39, 29.41 and 29.42):			
29.43.10	Sugars, chemically pure	lb.	160c per 100 lb.	
29.43.80	Sugar ethers and sugar esters, and their salts	lb.	10%	
29.44	Antibiotics:			
29.44.10	Penicillins and their salts and derivatives	unit	free	
29.44.90	Other	unit	free	
29.45	Other organic compounds			

## CHAPTER 30

### PHARMACEUTICAL PRODUCTS

#### NOTES:

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

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
30.01 Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included		free		
30.02 Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products:				
30.02.10 Lymph, toxins, antitoxins, sera and vaccines (bacterial) and other bacterial derivatives, for prophylactic or therapeutic uses		20%		
30.02.90 Other		free		
30.03 Medicaments (including veterinary medicaments):				
30.03.10 Anaesthetics		15%		
30.03.15 Dextran solutions		free		
30.03.20 With an antibiotic basis		free		
30.03.30 With a hormone basis		free		
30.03.40 With a vitamin B <sub>12</sub> basis		free		
30.03.50 With an organo-therapeutic basis (excluding insulin)		free		
30.03.55 With an enzymic basis		free		
30.03.60 Pills, tablets, capsules and similar measured doses, not provided for elsewhere under this heading, not packed for retail sale	lb.	200c per lb.	150c per lb.	
30.03.70 Liquid medicaments not provided for elsewhere under this heading, containing ethyl alcohol	gal.	25% or 656c per gal. absolute alcohol		
30.03.75 Insulin preparations	unit	20% or 2c per 100 int. units		
30.03.80 Other medicaments, packed for retail sale or put up in measured doses	lb.	20%		
30.03.90 Other	lb.	15%		
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 (excluding goods specified in Note 3 of this Chapter):				
30.04.10 Absorbent gauze	lb.	17½%		
30.04.20 Cotton wool or cotton wadding	lb.	15%		
30.04.30 Surgical jaconet	lb.	free		
30.04.90 Other	lb.	17½%		
30.05 Other pharmaceutical goods:				
30.05.10 Opacifying preparations and diagnostic reagents	lb.	10%		
30.05.20 Dental cements and other dental fillings	lb.	10%		
30.05.90 Other	lb.	free		

## NOTES:

1. Heading No. 31.02 is to be taken to apply, and to apply only, to the following goods, provided 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) Fertilizers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
  - (C) Fertilizers 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-fertilizing substances.
  - (D) Liquid fertilizers consisting of the goods of sub-paragraph 1 (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or liquid ammonia solution.
2. Heading No. 31.03 is to be taken to apply, and to apply only, to the following goods, provided 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 (thermo-phosphates and fused phosphates) and calcined natural aluminium calcium phosphates;
    - (iii) Super phosphates (single, double or triple);
    - (iv) Calcium hydrogen phosphate containing not less than 0.2 per cent by weight of fluorine.
  - (B) Fertilizers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
  - (C) Fertilizers consisting of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilizing substances.
3. Heading No. 31.04 is to be taken to apply, and to apply only, to the following goods, provided 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 sylvinit);
    - (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) Fertilizers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
4. Ammonium phosphates containing 6 milligrammes or more of arsenic per kilogramme are to be classified under 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 the following:
  - (a) Animal blood of heading No. 05.15;
  - (b) Separate chemically defined compounds (excluding those answering to the descriptions in Note 1 (A), 2 (A), 3 (A) or 4 above); or
  - (c) Cultured potassium chloride crystals (excluding optical elements) weighing not less than 2½ grammes each, of heading No. 38.19; optical elements of potassium chloride (heading No. 90.01).

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
31.01 Guano and other natural animal or vegetable fertilizers, whether or not mixed together, but not chemically treated	lb.	free		
31.02 Mineral or chemical fertilizers, nitrogenous:				
31.02.10 Ammonium nitrate	lb.	free		
31.02.20 Ammonium nitrate mixed with limestone or other inorganic bases	lb.	free		
31.02.30 Ammonium sulphate	lb.	free		
31.02.40 Ammonium sulphonitrate	lb.	free		
31.02.50 Urea	lb.	free		
31.02.60 Calcium cyanamide	lb.	free		
31.02.70 Sodium nitrate	lb.	free		
31.02.90 Other	lb.	free		



I Tariff Heading	II Statistical Unit	III      IV      V Rate of Duty		
		General	M.F.N.	Preferential
31.03 Mineral or chemical fertilizers, phosphatic:				
31.03.10 Basic slag	lb.	free		
31.03.20 Super phosphates (single, double or triple)	lb.	free		
31.03.40 Mineral phosphate, calcined or disintegrated	lb.	free		
31.03.90 Other	lb.	free		
31.04 Mineral or chemical fertilizers, potassic:				
31.04.10 Mineral potassic fertilizers	lb.	free		
31.04.50 Chemical potassic fertilizers	lb.	free		
31.05 Other fertilizers; goods of this Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kilogrammes:				
31.05.10 Packed for retail sale or in tablets, lozenges and similar prepared forms	lb.	20%		
31.05.90 Other	lb.	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 the following:
  - Separate chemically defined elements and compounds (excluding 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 within 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 (excluding 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.

I Tariff Heading	II Statistical Unit	III      IV      V Rate of Duty		
		General	M.F.N.	Preferential
32.01 Tanning extracts of vegetable origin	lb.	10%		
32.02 Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives	lb.	10%		
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)	lb.	10%		

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Preferential
		General	M.F.N.		
32.04 Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:					
32.04.10 In containers of less than 10 lb. net weight each or less than one gal. each	lb.	15%	10%		
32.04.90 Other	lb.	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:					
32.05.10 Synthetic organic dyestuffs (including pigment dyestuffs) and natural indigo, in containers of less than 10 lb. net weight each or less than one gal. each	lb.	15%	10%		
32.05.90 Other	lb.	free			
32.06 Colour lakes	lb.	15%			
32.07 Other colouring matter; inorganic products of a kind used as luminophores:					
32.07.10 Lithopone	lb.	15%			
32.07.21 Pigments with a basis of chrome oxide green	lb.	25%			
32.07.22 Pigments with a basis of zinc chromate	lb.	25%			
32.07.23 Pigments with a basis of lead chromate	lb.	25%			
32.07.30 Titanium white	lb.	15%			
32.07.90 Other	lb.	15%			
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:					
32.08.10 Prepared pigments (dry)	lb.	15%			
32.08.20 Prepared opacifiers and prepared colours	lb.	free			
32.08.30 Vitrifiable enamels, glazes and liquid lustres	lb.	free			
32.08.40 Engobes (slips)	lb.	10%			
32.08.80 Glass frit and other glass, in the form of powder, granules or flakes	lb.	20%			
32.08.90 Other	lb.	10%			
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:					
32.09.10 Varnishes and lacquers	gal.	25% or 25c per gal.			
32.09.20 Distempers	lb.	25% or 83c per 100 lb.			
32.09.30 Prepared water pigments of the kind used for finishing leather	lb.	10%			
32.09.40 Paints and enamels	lb.	25%			

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	M.F.N.	V Preferential
32.09.50 Aluminium paste	lb.	free		
32.09.55 White lead in linseed oil	lb.	90c per 100 lb.		80c per 100 lb. (U.K.; Canada)
32.09.60 Pigments (excluding white lead) in linseed oil	lb.	20%		
32.09.65 Sheep marking oils	lb.	25%		
32.09.70 Pigments in other paint or enamel media	lb.	10%		
32.09.80 Stamping foils	lb.	20%		
32.09.90 Dyes in forms or packings of a kind sold by retail	lb.	15%	10%	
32.10 Artists' students' and signboard paint- ers' colours, modifying tints, amuse- ment 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):				
32.10.10 Artists' colours (including such col- ours in sets) with or without acces- sories	lb.	free		
32.10.90 Other	lb.	25%		
32.11 Prepared driers:				
32.11.10 In paste form (excluding ink driers)	lb.	15%		
32.11.20 In liquid form (excluding ink driers)	gal.	25% or 25c per gal.		
32.11.30 Ink driers	lb.	free		
32.11.90 Other	lb.	20%		
32.12 Glaziers' putty; grafting putty; paint- ers' fillings, and stoppings, sealing and similar mastics (including resin mastics and cements)	lb.	20%		
32.13 Writing ink, printing ink and other inks:				
32.13.10 Writing ink	lb.	30%		
32.13.20 Printing ink, put up for use on duplicating and other office machines	lb.	20%	10%	
32.13.30 Printing ink, not put up for use on office machines	lb.	free		
32.13.40 Machine ruling ink, in powder form	lb.	free		
32.13.90 Other inks	lb.	30%		

#### CHAPTER 33

#### ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS AND TOILET PREPARATIONS

##### NOTES:

1. This Chapter does not cover the following:

- (a) Compound alcoholic preparations (known as "concentrated extracts") for the manu-  
facture 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)  
(excluding those in 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.

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	M.F.N.	Pre-ferential
33.01 Essential oils (terpeneless or not); concretes and absolutes; resinoids:				
33.01.10 Essential oils of orange or of lemon	lb.	free		
33.01.20 Essential oils of other kinds	lb.	free		
33.01.50 Concretes and absolutes; resinoids	lb.	free		
33.02 Terpene by-products of the distillation of essential oils	lb.	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	lb.	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, the food, the drink or other industries:				
33.04.10 Perfume bases in alcohol	gal.	30% plus 500c per gal.	15% plus 400c per gal.	
33.04.20 Mixtures (excluding perfume bases) in ethyl alcohol	gal.	25% or 656c per gal. absolute alcohol		
33.04.30 Mixtures (excluding perfume bases) in propyl alcohol	gal.	25% or 650c per gal.		
33.04.40 Mixtures (with or without fixatives) of essential oils only; essential oils with fixatives only	lb.	free		
33.04.90 Other	lb.	free		
33.05 Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	lb.	20%		
33.06 Perfumery, cosmetics and toilet preparations:				
33.06.10 Perfumery	gal.	30% plus 500c per gal.	15% plus 400c per gal.	
33.06.20 Cosmetics and toilet preparations, containing ethyl alcohol:				
.10 Of an alcoholic strength of 57°AA or more	gal.	50% or 656c per gal. absolute alcohol	40% or 656c per gal. absolute alcohol	
.50 Of an alcoholic strength of less than 57°AA	gal.	50% or 385c per gal.	40% or 385c per gal.	



I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
33.06.30 Cosmetics and toilet preparations, containing propyl alcohol	gal.	50% or 375c per gal. plus 27½c per gal. for each multiple of 5 per cent or part thereof of propyl alcohol in excess of 50 per cent by weight	40% or 375c per gal. plus 27½c per gal. for each multiple of 5 per cent or part thereof of propyl alcohol in excess of 50 per cent by weight	
33.06.50 Tooth powders, pastes and washes, not containing ethyl alcohol	lb.	15%		
33.06.90 Other	lb.	40%	35%	

#### 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:

- This Chapter does not cover the following:
  - Separate chemically defined compounds; or
  - Dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (heading No. 33.06).
- Heading No. 34.01 is to be taken to apply only to soap, soluble in water, including soap to which disinfectants, abrasive powders, fillers, medicaments or similar substances have been added.
- 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.
- In heading No. 34.04 the expression "prepared waxes, not emulsified or containing solvents" is to be taken to apply only to:
  - Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes;
  - Mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and
  - Mixtures of waxy consistency not emulsified and not 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 the following:

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

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
34.01 Soap, including medicated soap:				
34.01.10 Toilet soap	lb.	40% or 47½c per 100 lb.	28½% or 47½c per 100 lb.	20% or 47½c per 100 lb. (U.K.)
34.01.90 Other	lb.	25%		
34.02 Organic surface-active agents (excluding soaps); surface-active preparations and washing preparations, whether or not containing soap:				
34.02.10 Packed for retail sale	lb.	20%		
34.02.90 Other	lb.	10%		
34.03 Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but excluding preparations containing 70 per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals:				

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
34.03.10 Lubricating grease	lb.	83c per 100 lb. with a maximum of 15%		
34.03.90 Other	lb.	10%		
34.04 Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents	lb.	15%		
34.05 Polishes and creams, for footwear, for furniture or for floors, metal polishes, scouring powders and similar preparations (but excluding prepared waxes falling within heading No. 34.04):				
34.05.10 Polishes with a wax basis	lb.	20%		
34.05.20 Abrasive polishes for metal or glass	lb.	20%		
34.05.90 Other	lb.	20%		
34.06 Candles, tapers, night-lights and the like	lb.	40%		
34.07 Modelling pastes (including those put up for the amusement of children and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, in horseshoe shapes, in sticks and similar forms:				
34.07.10 Modelling pastes	lb.	20%		
34.07.20 Dental impression compounds	lb.	10%		

#### CHAPTER 35

#### ALBUMINOIDAL SUBSTANCES; GLUES

##### NOTES:

- This Chapter does not cover the following:
  - Protein substances put up as medicaments (heading No. 30.03); or
  - Gelatin postcards and other products of the printing industry (Chapter 49).
- Glues put up for sale by retail in packages not exceeding a net weight of 1 kilogramme fall within heading No. 35.06.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
35.01 Casein, caseinates and other casein derivatives; casein glues:				
35.01.10 Casein	lb.	free		
35.01.30 Caseinates and other derivatives of casein, including soluble caseins	lb.	10%		
35.01.60 Casein glues	lb.	5%		
35.02 Albumins, albuminates and other albumin derivatives:				
35.02.10 Egg albumin (dry)	lb.	500c per 100 lb.		
35.02.20 Egg albumin (liquid)	lb.	500c per 100 lb.	415c per 100 lb.	
35.02.90 Other	lb.	10%		
35.03 Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products and fish glues; isinglass:				
35.03.10 Gelatin packed for retail sale	lb.	20%		
35.03.15 Gelatin not packed for retail sale	lb.	free		
35.03.20 Gelatin derivatives	lb.	10%		

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
35.03.30 Fish glues	lb.	17½%		
35.03.40 Animal glues	lb.	17½%		
35.03.50 Isinglass	lb.	free		
35.04 Peptones and other protein substances and their derivatives; hide powder, whether or not chromed	lb.	10%		
35.05 Dextrins and dextrin glues; soluble or roasted starches; starch glues	lb.	5%		
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 1 kilogramme	lb.	20%		

# CHAPTER 36

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

### NOTES:

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

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
36.01 Propellant powders	lb.	15% plus 500c per 100 lb.		
36.02 Prepared explosives (excluding propellant powders)	lb.	free		
36.03 Mining, blasting and safety fuses:				
36.03.10 Safety fuse	lb.	free		
36.03.20 Detonating fuse	lb.	free		
36.03.90 Other	lb.	free		
36.04 Percussion and detonating caps; igniters; detonators	lb.	20%		
36.05 Pyrotechnic articles (for example, fireworks of all kinds, railway fog signals, amorces, rain rockets):				
36.05.10 Fireworks of all kinds including Bengal matches	lb.	25%	10%	
36.05.20 Rockets and flares, prescribed for use on ships and lifeboats; life saving rockets	lb.	free		
36.05.90 Other	lb.	25%	10%	
36.06 Matches (excluding Bengal matches):				
36.06.10 In containers of not more than 60 matches	gross containers	25c per gross containers		
36.06.20 In containers of more than 60 but not more than 100 matches	gross containers	20c per gross containers		
36.06.30 In containers of more than 100 but not more than 200 matches	gross containers	40c per gross containers		

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
36.06.90 Other	gross matches	10c per 50 gross matches		
36.07 Ferro-cerium and other pyrophoric alloys in all forms	lb.	20%		
36.08 Combustible preparations as provided for under Note 2 of this Chapter:				
36.08.10 Fuels with a basis of alcohol and similar prepared fuels, in solid or semi-solid form	lb.	30%		
36.08.20 Liquid fuel of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 c.c.	lb.	20%		
36.08.90 Other	lb.	20%		

# CHAPTER 37

## PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

### NOTES:

- This Chapter does not cover waste or scrap materials.
  - Heading No. 37.08 is to be taken to apply only to:
    - Chemical products mixed or compounded for photographic uses (for example, sensitised emulsions, developers and fixers); and
    - 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.

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
37.01 Photographic plates and film in the flat, sensitised, unexposed, of any material (excluding paper, paperboard or cloth):				
37.01.10 Radiographic film	lb.	free		
37.01.30 Offset duplicating masters	lb.	free		
37.01.90 Other	lb.	15%	10%	
37.02 Film in rolls, sensitised, unexposed, perforated or not:				
37.02.10 Cinematograph film	ft.	free		
37.02.20 Radiographic film	ft.	free		
37.02.90 Other	ft.	15%	10%	
37.03 Sensitised paper, paperboard and cloth, unexposed or exposed but not developed:				
37.03.10 Sensitised paper	lb.	7½%		
37.03.90 Other	lb.	15%		
37.04 Sensitised plates and film, exposed but not developed, negative or positive:				
37.04.10 Cinematograph film	ft.	free		
37.04.90 Other	lb.	15%		
37.05 Plates, unperforated film and perforated film (excluding cinematograph film), exposed and developed, negative or positive	lb.	15%		
37.06 Cinematograph film, exposed and developed, consisting only of sound track, negative or positive	ft.	free		
37.07 Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive	ft.	free		



I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
37.08 Chemical products and flash light materials, of a kind and in a form suitable for use in photography:				
37.08.10 Packed for retail sale	lb.	15%		
37.08.90 Other	lb.	10%		

## CHAPTER 38

### MISCELLANEOUS CHEMICAL PRODUCTS

#### NOTES:

- This Chapter does not cover the following:
  - Separate chemically defined elements or compounds with the exception of the following:
    - Artificial graphite (heading No. 38.01);
    - Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products put up as described in heading No. 38.11;
    - Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.17);
    - Products specified in Note 2 (a), 2 (c), 2 (d) or 2 (f) below.
  - Medicaments (heading No. 30.03).
- Heading No. 38.19 is to be taken to include the following goods which are to be taken not to fall within any other heading of this Schedule:
  - Cultured crystals (excluding optical elements) weighing not less than 2½ grammes each, of magnesium oxide or of the halides of the alkali metals or of the alkaline-earth metals;
  - Fusel oil;
  - Ink removers put up in packings for sale by retail;
  - Stencil correctors put up in packings for sale by retail;
  - Ceramic firing testers, fusible (for example, Seger cones);
  - Plasters specially prepared for use in dentistry; and
  - Mixed alkylenes with a very low degree of polymerisation.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
38.01 Artificial graphite; colloidal graphite (excluding suspensions in oil):				
38.01.10 Artificial graphite	lb.	free		
38.01.20 Colloidal graphite	lb.	10%		
38.02 Animal black (for example, bone black and ivory black), including spent animal black	lb.	free		
38.03 Activated carbon (decolourising, depolarising or adsorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products	lb.	free		
38.04 Ammoniacal gas liquors and spent oxide produced in coal gas purification	lb.	10%		
38.05 Tall oil (liquid rosin)	lb.	free		
38.06 Sulphite lye, concentrated	lb.	10%		
38.07 Spirits of turpentine (gum, wood and sulphate) and other terpene solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol)	gal.	free		
38.08 Rosin and resin acids, and derivatives thereof (excluding ester gums included in heading No. 39.05); rosin spirit and rosin oils:				
38.08.10 Rosin including oxidised, hydrogenated, disproportioned, polymerised and hardened rosin	lb.	free		
38.08.20 Resinates	lb.	15%		
38.08.90 Other	lb.	10%		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.P.N.	Pre-ferential
38.09 Wood tar; wood tar oils (excluding composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil:				
38.09.10 Wood tar	gal.	20%		
38.09.40 Wood tar oils	gal.	free		
38.09.50 Wood creosote	gal.	free		
38.09.60 Wood naphtha	gal.	20%		
38.09.80 Acetone oil	gal.	10%		
38.10 Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosins or on vegetable pitch; foundry core binders based on natural resinous products	lb.	20%		
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, candles, fly papers):				
38.11.10 Disinfectants packed for retail sale	lb.	20%		
38.11.15 Disinfectants with a coal tar derivative as active ingredient, not packed for retail sale	lb.	20%		
38.11.20 Disinfectants with active ingredients other than a coal tar derivative, not packed for retail sale	lb.	5%		
38.11.30 Insecticides with trichlorodi(chlorophenyl)ethane (D.D.T.) as active ingredient	lb.	25%		
38.11.35 Insecticides (excluding agricultural insecticides) with active ingredients other than D.D.T.	lb.	15%		
38.11.40 Agricultural insecticides with active ingredients other than D.D.T.	lb.	free		
38.11.50 Fungicides suitable for the preservation of wood, plants, trees or seeds	lb.	free		
38.11.60 Weed-killers	lb.	free		
38.11.70 Rodenticides	lb.	free		
38.11.90 Other	lb.	10%		
38.12 Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	lb.	10%		
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 welding electrodes:				
38.13.10 Packed for retail sale	lb.	20%		
38.13.90 Other	lb.	10%		
38.14 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:				
38.14.10 Packed for retail sale	lb.	20%		
38.14.90 Other	lb.	free		
38.15 Prepared rubber vulcanisation accelerators	lb.	10%		
38.16 Prepared culture media for development of mikro-organisms	lb.	20%		

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V
		General	M.F.N.	Pre-ferential	
38.17 Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	lb.	free			
38.18 Composite solvents and thinners for varnishes and similar products (including paint strippers)	lb.	20%			
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:		-			
38.19.10 Artificial sodium zeolites and other ion exchangers	lb.	free			
38.19.15 Anti-scaling compounds and preparations	lb.	free			
38.19.20 Charcoal-kieselguhr compounds	lb.	free			
38.19.25 Preparations with a basis of gum, prepared for the manufacture of chewing gum	lb.	free			
38.19.30 Refractory cements and mortars	lb.	free			
38.19.35 Waterproofers of a kind for adding to concrete or cement mixes	lb.	free			
38.19.40 Fusible ceramic firing testers (including Seger cones)	lb.	free			
38.19.45 Prepared cable insulating and cable box compounds	lb.	5%			free (U.K.)
38.19.50 Hydraulic transmission fluids (excluding brake fluids)	gal.	10%			
38.19.51 Brake fluids	gal.	20% or 25c per gal.			
38.19.55 Pastes and powders, containing not less than 30 per cent by weight of water-soluble phosphoric oxide, in the water-free substance	lb.	20%			
38.19.60 Roller composition for printing machine rollers; prepared ink reducers	lb.	free			
38.19.65 Compound catalysts	lb.	10%			
38.19.70 Glycerol monostearate (monostearin):					
.10 Self-emulsifying, with a a-monoglyceride content not exceeding 38 per cent by weight	lb.	20%			
.20 Other, with a a-monoglyceride content not exceeding 45 per cent by weight	lb.	20%			
.90 Other	lb.	10%			
38.19.90 Other products and preparations, packed for retail sale	lb.	20%			
38.19.99 Other	lb.	10%			

## 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:

- This Chapter does not cover the following:
  - Stamping foils of heading No. 32.09;
  - Artificial waxes (heading No. 34.04);
  - Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
  - 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;  
(i) Articles falling within Section XVI (machines and mechanical or electrical appliances);  
(j) Parts of vehicles or of aircraft (Section XVII);  
(k) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;  
(l) Goods falling within Chapter 91 (for example, clocks, watches and parts thereof);  
(m) Musical instruments or parts thereof or other articles falling within Chapter 92;  
(n) Furniture or parts of furniture (Chapter 94);  
(o) Brushes or other articles falling within Chapter 96;  
(p) Toys, games or sports requisites (Chapter 97); or  
(q) 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 (excluding solutions in which the weight of the volatile 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.

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Preferential
39.01 Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):				
39.01.10 Phenoplast (phenolics) resins, resols and resitols:				
.10 Resins, oil-soluble	lb.	free		
.20 Modified by incorporation of rosin or other material	lb.	15%		
.30 Moulding powders (resitols)	lb.	free		
.90 Other	lb.	15%		
39.01.20 Aminoplasts (liquid, pasty, or in powder, granule or other bulk forms):				
.10 Urea formaldehyde	lb.	15%		
.20 Melamine formaldehyde	lb.	15%		
.90 Other	lb.	free		
39.01.30 Alkyd resins	lb.	20%		
39.01.35 Maleic resins, modified	lb.	15%		
39.01.40 Polyester resins	lb.	20%		
39.01.50 Epoxy ester resins	lb.	15%		
39.01.60 Silicones	lb.	free		
39.01.70 Monofil; seamless tubes; rods, sticks and profile shapes:				
.10 Compounded with fibre, fabric or paper	lb.	free		
.90 Other	lb.	20%		
39.01.80 Plates, sheets, strip, film and foil:				
.10 Decorative laminates of a f.o.b. price per sq. ft. not exceeding 25c	sq. ft.	90c per sq. yd.	60c per sq. yd.	



I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
39.01.80—Continued				
.20 Decorative laminates of a f.o.b. price per sq. ft. exceeding 25c	sq. ft.	15%		
.30 Glass fibre laminates	lb.	20%		
.40 Other laminates	lb.	free		
.90 Other	lb.	20%		
39.01.90 Other	lb.	free		
39.02 Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinylchloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):				
39.02.10 Polyethylene:				
.10 Liquid or pasty	lb.	free		
.20 Blocks, lumps, powders and similar bulk forms	lb.	free		
.30 Monofil	lb.	20%		
.40 Tubes, rods, sticks and profile shapes	lb.	20%		
.50 Plates, sheets, strip, film and foil	lb.	20%		
.90 Waste and scrap	lb.	20%		
39.02.30 Polyisobutylene:				
.10 Liquid or pasty	lb.	free		
.90 Other	lb.	20%		
39.02.40 Polystyrene and copolymers thereof:				
.10 Liquid or pasty	lb.	free		
.20 Blocks, lumps, powders and similar bulk forms	lb.	free		
.30 Monofil	lb.	20%		
.40 Tubes, rods, sticks and profile shapes	lb.	20%		
.50 Plates, sheets, strip, film and foil	lb.	20%		
.90 Waste and scrap	lb.	20%		
39.02.50 Polyvinyl chloride:				
.10 Liquid or pasty	lb.	20%		
.20 Blocks, lumps, powders and similar bulk forms	lb.	20%		
.30 Monofil	lb.	20%		
.40 Tubes, rods, sticks and profile shapes	lb.	20%		
.50 Plates, sheets, strip, film and foil	lb.	20%		
.60 Coatings on a paper base	lb.	50%	15%	
.90 Waste and scrap	lb.	20%		
39.02.60 Vinyl acetate polymers and copolymers:				
.10 Liquid or pasty	lb.	15%		
.20 Blocks, lumps, powders and similar bulk forms	lb.	15%		
.30 Monofil	lb.	20%		
.40 Tubes, rods, sticks and profile shapes	lb.	20%		
.50 Plates, sheets, strip, film and foil	lb.	20%		
.90 Waste and scrap	lb.	20%		

I Tariff Heading	II Statistical Unit	Rate of Duty		
		General	M.F.N.	Pre-ferential
39.02.70 Polyvinyl alcohol:				
.10 Liquid or pasty	lb.	free		
.20 Blocks, lumps, powders and similar bulk forms	lb.	free		
.30 Monofil	lb.	20%		
.40 Tubes, rods, sticks and profile shapes	lb.	20%		
.50 Plates, sheets, strip, film and foil	lb.	20%		
.90 Waste and scrap	lb.	20%		
39.02.90 Other:				
.10 Liquid or pasty	lb.	free		
.20 Blocks, lumps, powders and similar bulk forms	lb.	free		
.30 Monofil	lb.	20%		
.40 Tubes, rods, sticks and profile shapes	lb.	20%		
.50 Plates, sheets, strip, film and foil	lb.	20%		
.90 Waste and scrap	lb.	20%		
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:				
39.03.10 Regenerated cellulose film	lb.	free		
39.03.20 Printed sausage casings	lb.	10%		
39.03.25 Unprinted sausage casings	lb.	10%	free	
39.03.30 Nitrocellulose, unplasticised, dry or moist	lb.	free		
39.03.40 Cellulose in sheets, rods, tubes, blocks and similar primary forms	lb.	20%		
39.03.50 Vulcanised fibre	lb.	10%		
39.03.60 Methyl cellulose; carboxy methyl cellulose; hydroxyethyl cellulose and benzyl cellulose	lb.	10%		
39.03.70 Waste and scrap, including scrap films	lb.	20%		
39.03.80 Cellulose coatings on a paper base	lb.	50%	15%	
39.03.90 Other	lb.	10%		
39.04 Hardened proteins (for example, hardened casein and hardened gelatin):				
39.04.10 Printed sausage casings	lb.	10%		
39.04.20 Unprinted sausage casings	lb.	10%	free	
39.04.90 Other	lb.	20%		
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):				
39.05.10 Run gums	lb.	free		
39.05.20 Ester gums	lb.	15%		
39.05.30 Chlorinated rubber in granules, flakes or powder	lb.	10%		
39.05.40 Rubber hydrochloride sheet of a thickness not exceeding 0.002 in.	lb.	free		

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Preferential
39.05.45 Rubber hydrochloride sheet of a thickness exceeding 0.002 in.	lb.	20%		
39.05.50 Prepared adhesives	lb.	20%		
39.05.90 Other	lb.	10%		
39.06 Other high polymers, artificial resins and artificial plastic materials, including alginic acid and its salts and esters; flooxyn:				
39.06.10 Artificial resins	lb.	free		
39.06.90 Other	lb.	10%		
39.07 Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:				
39.07.10 Articles of moulded or extruded material not provided for elsewhere under this heading:				
.10 Seats for water closet pans	no.	25% or 75c each		
.20 Table and kitchen utensils; toilet and sanitary articles (excluding seats for water closet pans)	no.	40%	25%	
.30 Curl clips, hair clips and hair curlers	no.	15%		
.35 Shoe trees	no.	free		
.40 Bird identification rings	no.	free		
.50 Coat hangers	no.	30%		
.60 Caps, lids and stoppers	no.	5%		
.70 Articles of personal adornment	no.	25%		
.90 Other	no.	20%		
39.07.20 Articles of plates, sheets, strip, film and foil not provided for elsewhere under this heading:				
.10 Clothing and clothing accessories	no.	25%	15%	
.20 Floor coverings	no.	20%		
.30 Inflatable	no.	40%	25%	
.90 Other	no.	20%		
39.07.25 Transmission belts	no.	5%		free (U.K.)
39.07.30 Conveyor belts (industrial)	no.	5%	3%	free (U.K.)
39.07.35 Bags of regenerated cellulose film:				
.10 Printed	no.	20%		
.20 Not printed	no.	15%		
39.07.40 Bobbins, spools, cops, tubes and similar supports, for use on textile machinery	no.	5%	3%	free (U.K.)
39.07.45 Beads coated with pearl essence:				
.10 Loose or provisionally strung or mounted into articles (excluding bracelets and necklaces) containing more than 24 individual pearls	lb.	50% or 520c per lb.	25%	
.20 Bracelets and necklaces (the length of an article for duty purposes to be deemed to be the total length of the number of individual strings or rows comprising such article)	ft.	50% or 10c per ft.	25%	
.90 Other	lb.	25%		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
39.07.50 Beads not coated with pearl essence:				
.10 Loose or provisionally strung	lb.	25% or 500c per 100 lb.	15% or 330c per 100 lb.	
.90 Other	lb.	25%		
39.07.55 Printed sausage casings	lb.	10%		
39.07.56 Unprinted sausage casings	lb.	10%	free	
39.07.60 Washers; anti-noise ear protectors	lb.	free		
39.07.65 Cinematograph film (raw), perforated		free		
39.07.70 Lampshades, diffusers, globes, bowls and similar articles		15%		
39.07.75 Fishing net floats	lb.	free		
39.07.80 Knitting needles; crochet needles		free		
39.07.90 Other		20%		

#### CHAPTER 40

#### RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

##### NOTES:

- Except where the context otherwise indicates, throughout this Schedule the expression "rubber" means the following products, whether or not vulcanised or hardened: natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.
- This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI:
  - Knitted or crocheted fabrics or articles thereof, elastic or rubberised (excluding transmission, conveyor and elevator belts or belting, of rubberised knitted or crocheted fabrics of heading No. 40.10); other elastic fabrics or articles thereof;
  - Textile hose-piping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15);
  - Woven textile fabrics (excluding the goods of heading No. 40.10) impregnated, coated, covered or laminated with rubber:
    - Weighing not more than 1½ kilogrammes per square metre; or
    - Weighing more than 1½ kilogrammes per square metre and containing more than 50 per cent by weight of textile material; and articles of those fabrics;
  - Felt impregnated or coated with rubber and containing more than 50 per cent by weight of textile material, and articles thereof;
  - 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;
  - Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

However, plates, sheet and strip, of expanded, foam or sponge rubber, combined with textile fabric, and articles thereof, are to be classified under Chapter 40 provided the textile fabric is present merely for reinforcing purposes.
- The following articles are also not covered by this Chapter:
  - Footwear or parts thereof falling within Chapter 64;
  - Headgear (including bathing caps) or parts thereof falling within Chapter 65;
  - Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI;
  - Articles falling within Chapter 90, 92, 94 or 96;
  - Toys, games or sports requisites (excluding sports gloves and goods falling within heading No. 40.11) (Chapter 97); or
  - Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.
- 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:
  - 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 15 and 20 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 2 hours, to a length not greater than one and a half times their original length. Such substances include *cis*-polyisoprene, polybutadiene, polychlorobutadiene (GRM), polybutadiene-styrene (GRS), polychlorobutadiene-acrylonitrile (GRN), polybutadiene-acrylonitrile (GRA) and butyl rubber (GRI);
  - Thioplasts (GRP); and
  - Natural rubber modified by grafting or mixing with artificial plastic material, provided 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:
- Natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (excluding 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 under heading No. 40.01 or 40.02 as the case may be;
  - 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
  - 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 exceed 5 millimetres, is to be classified as strip, rod or profile shapes, 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 purposes 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.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
SUB-CHAPTER I				
RUBBER, RAW OR SIMPLY TREATED BEFORE COAGULATION				
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:			
40.01.10	Crepe rubber soling sheet	lb.	5%	
40.01.90	Other	lb.	free	
40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils	lb.	free	
40.03	Reclaimed rubber	lb.	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	lb.	free	
SUB-CHAPTER II				
UNVULCANISED RUBBER				
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber (excluding 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	lb.	20%	
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 yarn, rings and discs)	lb.	20%	

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		General	M.F.N.	Pre-ferential
SUB-CHAPTER III				
ARTICLES OF UNHARDENED VULCANISED RUBBER				
40.07 Vulcanised rubber thread and cord, whether or not textile covered, and textile yarn covered or impregnated with vulcanised rubber:				
40.07.10 Thread of covered rubber and textile yarn covered or impregnated with rubber	lb.	10%		
40.07.90 Other	lb.	20%		
40.08 Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:				
40.08.10 Solid tyres (for wheels of all kinds) in the length or piece	lb.	250c per 100 lb.		166½c per 100 lb. (U.K.; Canada)
40.08.90 Other	lb.	20%		
40.09 Piping and tubing, of unhardened vulcanised rubber:				
40.09.10 Garden hose, not armoured	lb.	17½% plus 62½c per 100 lb. or 415c per 100 lb.	12½% plus 62½c per 100 lb. or 332½c per 100 lb.	12½% or 270c per 100 lb. (U.K.; Canada)
40.09.20 Garden hose, armoured	lb.	17½% plus 42c per 100 lb. or 415c per 100 lb.	12½% plus 41½c per 100 lb. or 331½c per 100 lb.	12½% or 290c per 100 lb. (U.K.; Canada)
40.09.30 Suction hose, not armoured	lb.	20% or 585c per 100 lb.	15% or 500c per 100 lb.	
40.09.40 Suction hose, armoured	lb.	20% or 500c per 100 lb.	15% or 415c per 100 lb.	
40.09.50 Air hose and water hose (excluding garden hose), with an inside diameter not exceeding 3 in.:				
.10 Not armoured	lb.	20% or 665c per 100 lb.	15% or 585c per 100 lb.	
.20 Armoured	lb.	20% or 500c per 100 lb.	15% or 415c per 100 lb.	
40.09.60 Hydraulic brake hose, fitted, suitable for use with motor vehicles	lb.	30%		
40.09.90 Other	lb.	20% or 750c per 100 lb.	15% or 665c per 100 lb.	
40.10 Transmission, conveyor or elevator belts or belting, of vulcanised rubber:				
40.10.10 Transmission belts or belting:				
.10 Identifiable for use solely or principally with motor vehicles	lb.	20%		
.90 Other	lb.	40%	25%	20% (U.K.)

I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V Preferential
			General	M.F.N.	
40.10.20 Conveyor or elevator belts or belting, for industrial purposes:					
.10 For mining purposes	lb.	40%	25%	20% (U.K.)	
.20 For other industrial purposes	lb.	40%	25%	22% (U.K.)	
40.10.90 Conveyor or elevator belts or belting, not being for industrial purposes	lb.	40%	27%	20% (U.K.; Canada)	
40.11 Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:					
40.11.10 Solid tyres	lb.	250c per 100 lb.		166½c per 100 lb. (U.K.; Canada)	
40.11.20 Aircraft tyres and inner tubes	lb.	250c per 100 lb.			
40.11.30 Pneumatic tyres and inner tubes suitable for use on pedal cycles	lb.	25% plus 167c per 100 lb. or 1082c per 100 lb.		25% or 915c per 100 lb. (U.K.; Canada)	
40.11.40 Inner tubes suitable for use on motor cycles	lb.	333½c per 100 lb.		666½c per 100 lb. (U.K.; Canada)	
40.11.50 Other inner tubes	lb.	790c per 100 lb.		665c per 100 lb. (U.K.; Canada)	
40.11.70 Other tyres and tyre cases	lb.	833½c per 100 lb.		666½c per 100 lb. (U.K.; Canada)	
40.11.90 Other	lb.	20%			
40.12 Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber:					
40.12.10 Sheath contraceptives	no.	50% or 1½c each	20%		
40.12.20 Enemas and syringes:					
.10 Syringes of a capacity not exceeding 8 fl. oz.	no.	20%			
.90 Other	no.	free			
40.12.40 Hot water bottles	no.	20%			
40.12.50 Cushions (ring type) and other pneumatic articles for specialised nursing; oxygen bags, cannulae, vaporisers and other articles for the treatment or prevention of affections or diseases of the body (including earplugs)	no.	free			
40.12.90 Other	no.	20%			
40.13 Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber:					
40.13.10 Belts	no.	15%			

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
40.13.20 Gloves, mittens and mitts:				
.10 Specially designed for outdoor sports or games	pr.	15%	10%	
.20 Specially reinforced or designed for the protection of industrial workers	pr.	20%		15% (U.K.)
.90 Other	pr.	20%		
40.13.30 Articles of apparel	no.	15%		
40.13.90 Other	no.	20%		
40.14 Other articles of unhardened vulcanised rubber:				
40.14.10 Plugs for baths, sinks and wash-basins	no.	20%		
40.14.20 Cables for launching gliders	no.	free		
40.14.80 Identifiable as integral parts of industrial machinery	no.	free		
40.14.90 Other	no.	20%		
SUB-CHAPTER IV				
HARDENED RUBBER (EBONITE AND VULCANITE): ARTICLES OF HARDENED RUBBER				
40.15 Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber:				
40.15.10 Expanded hardened rubber	lb.	free		
40.15.20 Electrical insulating material (excluding expanded rubber)	lb.	5%		free (U.K.)
40.15.90 Other	lb.	20%		
40.16 Articles of hardened rubber (ebonite and vulcanite)	lb.	20%		

## SECTION VIII

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

### CHAPTER 41

#### RAW HIDES AND SKINS (EXCLUDING FURSKINS) AND LEATHER

##### NOTES:

1. This Chapter does not cover the following:

- Parings or similar waste, of raw hides or skins (heading No. 05.05 or 05.06);
- Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01; or
- Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified under 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 (excluding Persian, Astrakhan, Karakul 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.

3. For the purposes of classification of bovine hides according to weight, the average weight per hide shall be taken: Provided that if, in the case of dried or dry salted hides, any hide in a consignment exceeds 25 lb. in weight, or in the case of fresh, wet salted, limed or pickled hides, any hide in a consignment exceeds 50 lb. in weight, the weight of each hide in such consignment shall be taken separately.

4. Throughout this Chapter the expression "flesh splits" is to be taken to mean that portion of a hide or skin or of leather, remaining after the hairgrowing or grain surface has been removed.



I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
41.01 Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool:					
41.01.10 Bovine hides identifiable as calfskins	lb.	free			
41.01.20 Bovine hides (excluding calfskins), dry salted or dried, exceeding a net weight of 22 lb. each	lb.	20%			
41.01.25 Bovine hides (excluding calfskins), fresh, wet salted, pickled or limed, exceeding a net weight of 48 lb. each	lb.	20%			
41.01.30 Other bovine hides	lb.	free			
41.01.35 Equine hides	lb.	free			
41.01.40 Skins of goats or kids	lb.	free			
41.01.50 Skins of sheep or lambs (with the wool on)	lb.	free			
41.01.60 Skins of sheep or lambs (without the wool on)	lb.	free			
41.01.90 Other.	lb.	free			
41.02 Bovine cattle leather (including buffalo leather) and equine leather (excluding leather falling within heading No. 41.06, 41.07 or 41.08):					
41.02.10 Sole leather (excluding flesh splits)	lb.	20% or 5c per lb.			
41.02.20 Flesh splits suitable for use as lining or as soling:					
.10 Of a f.o.b. price per sq. ft. of not less than 8½c	sq. ft.	free			
.20 Of a f.o.b. price per sq. ft. of less than 8½c	sq. ft.	20%			
41.02.30 Flesh splits not suitable for use as lining or as soling:					
.10 Of a f.o.b. price per sq. ft. of not less than 15c	sq. ft.	free			
.20 Of a f.o.b. price per sq. ft. of less than 15c (including splits for gloves)	sq. ft.	20%			
41.02.40 Lining leather (excluding flesh splits and white leather):					
.10 Whole hides less than 24 sq. ft. each and sides less than 12 sq. ft. each	sq. ft.	free			
.20 Other	sq. ft.	20%			
41.02.50 White leather (excluding flesh splits) with a suede, velour or velvet finish	sq. ft.	free			
41.02.60 Whole hides (excluding linings, flesh splits and white leather), less than 18 sq. ft. each	sq. ft.	free			
41.02.90 Other:					
.10 Of a f.o.b. price per sq. ft. of not less than 25c	sq. ft.	free			
.20 Of a f.o.b. price per sq. ft. of less than 25c	sq. ft.	20%			
41.03 Sheep and lamb skin leather (excluding leather falling within heading No. 41.06, 41.07 or 41.08):					
41.03.10 Lining leather, not further prepared than tanned:					
.10 Of a f.o.b. price per sq. ft. of not less than 8½c	sq. ft.	free			
.20 Of a f.o.b. price per sq. ft. of less than 8½c	sq. ft.	20%			

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
41.03.20 Lining leather, further prepared than tanned:				
.10 Of a f.o.b. price per sq. ft. of not less than 10½c	sq. ft.	free		
.20 Of a f.o.b. price per sq. ft. of less than 10½c	sq. ft.	20%		
41.03.90 Other:				
.10 Of a f.o.b. price per sq. ft. of not less than 13½c	sq. ft.	free		
.20 Of a f.o.b. price per sq. ft. of less than 13½c	sq. ft.	20%		
41.04 Goat and kid skin leather (excluding leather falling within heading No. 41.06, 41.07 or 41.08):				
41.04.10 Lining leather:				
.10 Of a f.o.b. price per sq. ft. of not less than 15c	sq. ft.	free		
.20 Of a f.o.b. price per sq. ft. of less than 15c	sq. ft.	20%		
41.04.20 Glacé leather:				
.10 Of a f.o.b. price per sq. ft. of not less than 15c	sq. ft.	free		
.20 Of a f.o.b. price per sq. ft. of less than 15c	sq. ft.	20%		
41.04.30 Suede leather:				
.10 Of a f.o.b. price per sq. ft. of not less than 25c	sq. ft.	free		
.20 Of a f.o.b. price per sq. ft. of less than 25c	sq. ft.	20%		
41.04.90 Other:				
.10 Of a f.o.b. price per sq. ft. of not less than 22½c	sq. ft.	free		
.20 Of a f.o.b. price per sq. ft. of less than 22½c	sq. ft.	20%		
41.05 Other kinds of leather (excluding leather falling within heading No. 41.06, 41.07 or 41.08):				
41.05.10 Reptile, fish, frog, toad, bird, seal, kangaroo, antelope and deer leathers	sq. ft.	free		
41.05.20 Hog and pig leathers	sq. ft.	free		
41.05.90 Other	lb.	20% or 5c per lb.		
41.06 Chamois-dressed leather	lb.	20%		
41.07 Parchment-dressed leather	lb.	20% or 5c per lb.		
41.08 Patent leather and imitation patent leather; metallised leather:				
41.08.10 Patent leather	sq. ft.	free		
41.08.20 Imitation patent leather	sq. ft.	free		
41.08.30 Metallised leather	sq. ft.	free		
41.09 Parings and other waste, of leather or of composition leather or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	lb.	free		
41.10 Composition leather with a basis of leather or of leather fibre, in slabs, in sheets or in rolls	lb.	free		

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

## NOTES:

1. This Chapter does not cover the following:

- (a) Sterile surgical catgut and similar sterile suture materials (heading No. 30.05);
- (b) Articles of apparel and clothing accessories (excluding gloves), lined with fur or with artificial fur or to which fur 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).

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V
		III General	M.F.N.	Preferential	
42.01 Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots) for any kind of animal	no.	25%			
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:					
42.02.10 Ladies' handbags	no.	30%	25%		
42.02.20 Tobacco-pouches, cigarette-cases, cigar-cases, pipe-cases and other tobaccoists' ware	no.	20%			
42.02.30 Golf club bags	no.	30% or 300c each	25% or 200c each		
42.02.90 Other	no.	25%			
42.03 Articles of apparel and clothing accessories, of leather or of composition leather:					
42.03.10 Gloves, mittens and mitts:					
.10 Specially designed for outdoor sports or games	pr.	15%	10%		
.20 Specially designed for indoor sports or games	pr.	15%			
.30 Specially reinforced or designed for the protection of industrial workers	pr.	20%			15% (U.K.)
.90 Other	pr.	35% or 60c per pr.	25% or 40c per pr.		
42.03.20 Articles of apparel	no.	30%			
42.03.90 Other	no.	25%			
42.04 Articles of leather or of composition leather of a kind used in machinery or in mechanical appliances or for industrial purposes:					

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
42.04.10 Transmission belts and belting	lb.	5%			free (U.K.)
42.04.20 Conveyor belts and belting and conveyor buckets:					
.10 For mining purposes	lb.	5%			free (U.K.)
.20 For other industrial purposes	lb.	5%	3%		free (U.K.)
42.04.40 Conveyor belts and belting and conveyor buckets, not for industrial purposes	lb.	7%			free (U.K.; Canada)
42.04.50 Pickers, beald straps, gears, cylinder sleeves and other articles for use in industrial machinery	lb.	free			
42.04.70 Rawhide hammers and other tools for mechanics or artisans	lb.	3%			free (U.K.; Canada)
42.04.90 Other	lb.	25%			
42.05 Other articles of leather or of composition leather:					
42.05.10 Welting and randing	lb.	20%			
42.05.20 Blotting-pads and other stationery	lb.	20%			
42.05.90 Other	lb.	25%			
42.06 Articles made from gut (excluding silk-worm gut), from goldbeater's skin, from bladders or from tendons:					
42.06.10 Transmission belts and belting	lb.	5%			free (U.K.)
42.06.90 Other (including strings of gut)	lb.	20%			

## CHAPTER 43

### FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

#### NOTES:

- Throughout this Schedule references to furskins, excluding 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.
- This Chapter does not cover the following:
  - Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01;
  - Raw hides or skins, with the hair on, of a kind falling within Chapter 41 (see Note 1 (c) to that Chapter);
  - Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03);
  - Articles falling within Chapter 64;
  - Headgear or parts thereof falling within Chapter 65; or
  - Toys, games or sports requisites of Chapter 97.
- 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.
- Articles of apparel and clothing accessories (excluding those mentioned in Note 2) lined with furskin or with 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.
- Throughout this Schedule the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn onto leather, onto woven fabric or onto other materials, but does not include imitation furskins obtained by weaving (heading No. 58.04, for example).



I Tariff Heading	II Statistical Unit	III Rate of Duty			V Preferential
		General	M.F.N.		
43.01 Raw furskins	lb.	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):					
43.02.10 In the single original pelt	lb.	15%			
43.02.20 Plates, crosses and similar forms	lb.	20%			
43.02.90 Other	lb.	15%			
43.03 Articles of furskin:					
43.03.10 Articles of apparel, muffs, handbags and clothing accessories	no.	33½%			
43.03.90 Other	no.	33½%			
43.04 Artificial fur and articles made thereof:					
43.04.10 Artificial fur	lb.	20%			
43.04.20 Handbags	no.	30%	25%		
43.04.30 Articles of apparel	no.	25%			
43.04.90 Other	no.	20%			

#### SECTION IX

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

#### CHAPTER 44

#### WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

#### NOTES:

- This Chapter does not cover the following:
  - Wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.07);
  - Wood of a kind used primarily in dyeing or in tanning (heading No. 13.01);
  - Activated charcoal (heading No. 38.03);
  - Articles falling within Chapter 46;
  - Footwear or parts thereof falling within Chapter 64;
  - Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
  - Goods falling within heading No. 68.09;
  - Imitation jewellery falling within heading No. 71.16;
  - Goods falling within Section XVII (for example, wheelwrights' wares);
  - Goods falling within Chapter 91 (for example, clocks and clock cases);
  - Musical instruments or parts thereof (Chapter 92);
  - Parts of firearms (heading No. 93.06);
  - Furniture or parts thereof falling within Chapter 94;
  - Toys, games or sports requisites or other articles falling within Chapter 97; or
  - Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.
- Unless the context otherwise indicates, articles of wood, imported disassembled or un-assembled, are together with any accessories or parts of glass, of marble or of other material, to be classified as such articles, provided the components are imported at the same time.
- 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.
- 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.
- 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	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
44.01 Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust	lb.	free			
44.02 Wood charcoal (including shell and nut charcoal), agglomerated or not	lb.	free			
44.03 Wood in the rough, whether or not stripped of its bark or merely roughed down:					
44.03.10 Pulpwood of coniferous species:					
.10 With a f.o.b. price plus insurance and freight per cu. ft. not exceeding 90c	cu. ft.	1500c per 100 cu. ft.			1455c per 100 cu. ft. (Canada)
.90 Other	cu. ft.	90c per 100 cu. ft.	45c per 100 cu. ft.		free (Canada)
44.03.20 Pulpwood of other species	cu. ft.	3%	2%		free (U.K.; Canada)
44.03.30 Saw logs and veneer logs, of coniferous species:					
.10 With a f.o.b. price plus insurance and freight per cu. ft. not exceeding 90c	cu. ft.	1500c per 100 cu. ft.			1455c per 100 cu. ft. (Canada)
.90 Other	cu. ft.	90c per 100 cu. ft.	45c per 100 cu. ft.		free (Canada)
44.03.40 Saw logs and veneer logs, of other species	cu. ft.	3%	2%		free (U.K.; Canada)
44.03.50 Pitprops of coniferous species:					
.10 With a f.o.b. price plus insurance and freight per cu. ft. not exceeding 90c	cu. ft.	1500c per 100 cu. ft.			1455c per 100 cu. ft. (Canada)
.90 Other	cu. ft.	90c per 100 cu. ft.	45c per 100 cu. ft.		free (Canada)
44.03.60 Pitprops of other species	cu. ft.	3%	2%		free (U.K.; Canada)
44.03.80 Other kinds of timber of coniferous species:					
.10 With a f.o.b. price plus insurance and freight per cu. ft. not exceeding 90c	cu. ft.	1500c per 100 cu. ft.			1455c per 100 cu. ft. (Canada)
.90 Other	cu. ft.	90c per 100 cu. ft.	45c per 100 cu. ft.		free (Canada)
44.03.90 Other	cu. ft.	3%	2%		free (U.K.; Canada)
44.04 Wood, roughly squared or half-squared, but not further manufactured:					
44.04.10 Of coniferous species:					
.10 With a f.o.b. price plus insurance and freight per cu. ft. not exceeding 90c	cu. ft.	1500c per 100 cu. ft.			1455c per 100 cu. ft. (Canada)
.90 Other	cu. ft.	90c per 100 cu. ft.	45c per 100 cu. ft.		free (Canada)
44.04.90 Of other species	cu. ft.	3%	2%		free (U.K.; Canada)
44.05 Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 millimetres:					

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
44.05.10 Of coniferous species:					
.10 With a the f.o.b. price plus insurance and freight per cu. ft. not exceeding 90c	cu. ft.	1500c per 100 cu. ft.			1455c per 100 cu. ft. (Canada)
.90 Other	cu. ft.	90c per 100 cu. ft.	45c per 100 cu. ft.		free (Canada)
44.05.90 Of other species	cu. ft.	3%	2%		free (U.K.; Canada)
44.06 - Wood paving blocks	cu. ft.	20%			
44.07 Railway or tramway sleepers of wood	cu. ft.	3%	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	cu. ft.	free			
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:					
44.09.10 Pegwood for making boot and shoe pegs	lb.	free			
44.09.90 Other	lb.	20%			
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	lb.	20%			
44.11 Drawn wood; match splints; wooden pegs or pins for footwear:					
44.11.10 Pegwood and wooden pegs or pins, for footwear	lb.	free			
44.11.20 Drawn wood (excluding pegwood)	lb.	20%			
44.11.30 Match splints	lb.	10%			
44.12 Wood wool and wood flour	lb.	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:					
44.13.10 Of coniferous species:					
.10 Ceiling boards and flooring boards	cu. ft.	3%			
.20 Parquet or wood block flooring, not assembled	cu. ft.	3%			
.90 Other	cu. ft.	20%			
44.13.20 Of other species:					
.10 Ceiling boards and flooring boards	cu. ft.	3%			
.20 Parquet or wood block flooring, not assembled	cu. ft.	3%			
.90 Other	cu. ft.	20%			
44.14 Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 millimetres; veneer sheets and sheets for plywood, of a thickness not exceeding 5 millimetres:					
44.14.10 Veneer sheets	cu. ft.	3%			free (U.K.; Canada)

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
44.14.20 Of coniferous species (excluding veneer sheets)	cu. ft.	90c per 100 cu. ft.	45c per 100 cu. ft.	free (Canada)
44.14.90 Other	cu. ft.	3%	2%	free (U.K.; Canada)
44.15 Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry:				
44.15.10 Plywood of a thickness not exceeding 4 mm. of alder or birch wood	cu. ft.	20% or 80c per cu. ft.		
44.15.20 Other plywood	cu. ft.	35% or 120c per cu. ft.	25% or 30c per cu. ft.	
44.15.90 Other	cu. ft.	20%		
44.16 Cellular wood panels, whether or not faced with base metal	cu. ft.	20%		
44.17 "Improved" wood, in sheets, blocks or the like	cu. ft.	20%		
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	cu. ft.	20%		
44.19 Wooden beadings and mouldings, including moulded skirting and other moulded boards	cu. ft.	20%		
44.20 Wooden picture frames, photograph frames, mirror frames and the like	no.	20%		
44.21 Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, unassembled or partly assembled:				
44.21.10 Unassembled or partly assembled	cu. ft.	20% or 600c per 165 cu. ft.		
44.21.20 Fruit punnets	no.	free		
44.21.90 Other	no.	20%		
44.22 Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood (excluding staves falling within heading No. 44.08):				
44.22.10 Vats for the manufacture of wine	lb.	free		
44.22.20 Casks and barrels:				
.10 Of a capacity of 40 gal. or more	lb.	free		
.20 Of a capacity of less than 40 gal.	lb.	20%	15%	
44.22.40 Split or quarter sawn headings for casks and vats	lb.	free		
44.22.90 Other coopers' products	lb.	20%		
44.23 Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels):				
44.23.10 Assembled parquet flooring panels	lb.	3%		
44.23.20 Prefabricated and sectional buildings	lb.	20%		
44.23.30 Window and door frames	lb.	25%	20%	
44.23.90 Other	lb.	25%		
44.24 Household utensils of wood:				



I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
44.24.10 Clothes pegs	no.	20%		
44.24.90 Other	no.	20%		
44.25 Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:				
44.25.10 Tools of a kind used in agriculture	no.	free		
44.25.15 Other tools	no.	5%		
44.25.20 Tool bodies	no.	3%		free (U.K.; Canada)
44.25.30 Tool handles	no.	25%		
44.25.40 Broom and brush bodies and handles (excluding paint brush handles)	no.	25%		
44.25.50 Paint brush handles	no.	15%		
44.25.80 Boot and shoe lasts and trees	no.	free		
44.26 Spools, cops, bobbins, sewing thread reels and the like, of turned wood:				
44.26.10 Of a kind used with textile machinery	no.	5%	3%	free (U.K.)
44.26.90 Other	no.	20%		
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:				
44.27.10 Lighting fittings and parts thereof:				
.10 Standard lamps, table lamps, and other portable electric lamps	no.	15%		
.90 Other	no.	15%		10% (U.K.)
44.27.30 Bathroom cabinets, hat-racks and other furniture; parts thereof	no.	25%		
44.27.40 Ash trays, tobacco jars, pipe stands and other tobacconists' ware; parts thereof	no.	20%		
44.27.60 Rings, bracelets, brooches, earrings and other articles of personal adornment; parts thereof	no.	25%		
44.27.70 Pen trays, ink stands, pencil-boxes, stationery cases and the like; parts thereof	no.	20%		
44.27.80 Containers for musical instruments, for cutlery, for scientific instruments and the like; parts thereof	no.	25%		
44.27.90 Other	no.	20%		
44.28 Other articles of wood:				
44.28.10 Shoe splines	no.	free		
44.28.15 Dairy appliances	no.	free		
44.28.20 Beehives and wooden sections thereof	no.	free		
44.28.30 Ice chests	no.	25%		20% (Canada)
44.28.40 Venetian blinds	no.	25%		

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Preferential
		General	M.F.N.		
44.28.45 Dowel pins	no.	25%			
44.28.50 Seats for water closet pans	no.	25% or 75c each			
44.28.60 Saddle trees	no.	free			
44.28.70 Shingles	cu. ft.	30%			20% (Canada)
44.28.80 Clothes hangers	no.	30%			
44.28.85 Trunks, suit-cases, hat-boxes and the like	no.	25%			
44.28.90 Other	no.	20%			

#### CHAPTER 45

#### CORK AND ARTICLES OF CORK

##### NOTES:

- This Chapter does not cover the following:
  - Footwear or parts of footwear falling within Chapter 64;
  - Headgear or parts of headgear falling within Chapter 65; or
  - Toys, games or sports requisites (Chapter 97).
- 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.

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Preferential
		General	M.F.N.		
45.01 Natural cork, unworked, crushed, granulated or ground; waste cork	lb.	free			
45.02 Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	lb.	free			
45.03 Articles of natural cork:					
45.03.10 Corks or stoppers of cork only; floats for fishing nets; lifebuoys and lifebelts	lb.	free			
45.03.20 Corks or stoppers (excluding those of cork only)	lb.	5%			
45.03.90 Other	lb.	15%			
45.04 Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:					
45.04.10 In blocks, plates, sheets or strips	lb.	free			
45.04.20 Floats for fishing nets; lifebuoys and lifebelts	lb.	free			
45.04.30 Packing (moulded or shaped) for internal combustion engines; washers	lb.	free			
45.04.60 Floor tiles	lb.	10%			
45.04.90 Other	lb.	15%			

#### CHAPTER 46

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

##### NOTES:

- In this Chapter the expression "plaiting materials" includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not strips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yarns, or monofil or strip of Chapter 51.
- This Chapter does not cover the following:
  - Twine, cordage, ropes or cables, plaited or not (heading No. 59.04);
  - Footwear or headgear or parts thereof falling within Chapter 64 or 65;
  - Vehicles and bodies for vehicles, of basketware (Chapter 87); or
  - Furniture or parts thereof (Chapter 94).
- 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	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
46.01 Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips:				
46.01.10 Millinery and other braids	lb.	45%	30%	
46.01.90 Other	lb.	20%		
46.02 Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles	lb.	20%		
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:				
46.03.10 Ladies' handbags	no.	30%	25%	
46.03.90 Other	no.	20%		

## SECTION X

### PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF

#### CHAPTER 47

#### PAPER-MAKING MATERIAL

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
47.01 Pulp derived by mechanical or chemical means from any fibrous vegetable material:				
47.01.10 Mechanical wood pulp	lb.	free		
47.01.20 Chemical wood pulp (dissolving grades)	lb.	free		
47.01.30 Soda wood pulp and sulphate wood pulp, unbleached	lb.	free		
47.01.40 Soda wood pulp and sulphate wood pulp, bleached (excluding dissolving grades)	lb.	free		
47.01.50 Sulphite wood pulp, unbleached	lb.	free		
47.01.60 Sulphite wood pulp, bleached (excluding dissolving grades)	lb.	free		
47.01.70 Semi-chemical wood pulp	lb.	free		
47.01.90 Pulp (excluding wood pulp)	lb.	20%		
47.02 Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making	lb.	free		

#### CHAPTER 48

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

#### NOTES:

1. This Chapter does not cover the following:

- Stamping foils of heading No. 32.09;
- Perfume and cosmetic papers (heading No. 33.06);
- Soap papers (heading No. 34.01), paper impregnated or coated with detergent (heading No. 34.02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No. 34.05);
- Paper or paperboard, sensitised (heading No. 37.03);
- Paper-reinforced stratified 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);
- Goods falling within heading No. 42.02 (for example, travel goods)



- (g) Articles falling within any heading in Chapter 46 (manufactures of plaiting materials);
- (h) Paper yarn or textile articles of paper yarn (Section XI);
- (j) 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 under 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 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 heading which in order of numbering occurs latest.
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 15 centimetres; or
- (b) In rectangular sheets (unfolded if necessary) of which no side exceeds 36 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, under heading No. 48.02.
5. For the purposes of heading No. 48.11, "wallpaper" and "linocrusta" are to be taken to apply only to:
- (a) Paper in rolls, suitable for wall or ceiling decoration, being:
- (i) Paper with one or with two margins, with or without guide marks; or
- (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding 60 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 in 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.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
SUB-CHAPTER I				
PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS				
48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or in sheets:			
48.01.10	Blotting paper; stereo blotting paper	lb.	free	
48.01.20	Tissue paper (excluding cigarette paper); cellulose wadding	lb.	free	
48.01.30	Cigarette paper	lb.	free	
48.01.40	Newsprint paper, being paper containing not less than 70 per cent of mechanical wood pulp (percentage of the fibrous content) and of a weight per sq. m. of not less than 48 grm. but not more than 62 grm. and having a water absorbency per sq. m. of not less than 45 grm. when tested by the one minute Cobb method	lb.	5%	free (U.K.; Canada)
48.01.50	Kraft paper and paperboard, with a basis weight per sq. m. of less than 35 grm.	lb.	free	
48.01.51	Kraft paper and paperboard, with a basis weight per sq. m. of 150 grm. or more, and with a burst factor exceeding 22, and with a f.o.b. price per 2000 lb.:			
.10	Not exceeding R80	lb.	3335c per 2000 lb.	
.20	Exceeding R80 but not exceeding R90	lb.	25%	
.30	Exceeding R90	lb.	15%	



I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
48.01.55 Other kraft paper and paperboard	lb.	10 % plus 1040c per 2000 lb.		
48.01.60 Imitation kraft and semi-chemical paper and paperboard, with a basis weight per sq. m. of less than 35 grm.	lb.	free		
48.01.61 Imitation kraft and semi-chemical paper and paperboard, with a basis weight per sq. m. of 150 grm. or more and with a burst factor exceeding 22, and with a f.o.b. price per 2000 lb.:				
.10 Not exceeding R80	lb.	3335c per 2000 lb.		
.20 Exceeding R80 but not exceeding R90	lb.	25 %		
.30 Exceeding R90	lb.	15 %		
48.01.65 Other imitation kraft and semi-chemical paper and paperboard	lb.	10 % plus 1040c per 2000 lb.		
48.01.70 Wrapping paper and paperboard, with a basis weight per sq. m. of not less than 35 grm., not elsewhere enumerated under this heading	lb.	10 % plus 1040c per 2000 lb.		
48.01.80 Printing paper (excluding newsprint paper) and writing paper, with a basis weight per sq. m. not exceeding 250 grm., being paper of a kind suitable for printing or writing:				
.10 Containing 60 per cent or more mechanical wood pulp (percentage of the fibrous content)	lb.	free		
.80 Other, of a f.o.b. price per 2000 lb. not exceeding R240	lb.	1665c per 2000 lb. with a maximum of 15 %		
.90 Other	lb.	free		
48.01.85 With a basis weight per sq. m. not exceeding 200 grm. and containing 60 per cent or more mechanical wood pulp (percentage of the fibrous content), not elsewhere enumerated under this heading	lb.	free		
48.01.90 Other, with a basis weight per sq. m. not exceeding 250 grm. and with a f.o.b. price per 2000 lb.:				
.10 Not exceeding R240	lb.	1665c per 2000 lb. with a maximum of 15 %		
.20 Exceeding R240	lb.	free		
48.01.95 Other, with a basis weight per sq. m. exceeding 250 grm. and with a value for duty purposes per 2000 lb.:				
.10 Not exceeding R80	lb.	15 %		
.20 Exceeding R80 but not exceeding R160	lb.	10 %		
.30 Exceeding R160	lb.	free		
48.02 Paper and paperboard, hand-made	lb.	free		
48.03 Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	lb.	free		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
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:				
48.04.10 Kraft paper and paperboard	lb.	10% plus 1040c per 2000 lb.		
48.04.90 Other	lb.	free		
48.05 Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:				
48.05.10 Kraft paper and paperboard	lb.	10% plus 1040c per 2000 lb.		
48.05.20 Crinkled tissue paper of a kind used for decorative purposes	lb.	15% or 5c per lb.		
48.05.30 Other tissue paper; cellulose wadding	lb.	free		
48.05.40 Paper with a linen finish	lb.	free		
48.05.50 Greaseproof paper and paperboard, and imitations thereof and glazed transparent paper	lb.	free		
48.05.90 Other, with a basis weight per sq. m. not exceeding 250 grm. and with a f.o.b. price per 2000 lb. not exceeding R240	lb.	1665c per 2000 lb. with a maximum of 15%		
48.05.95 Other, with a basis weight per sq. m. exceeding 250 grm. and with a value for duty purposes per 2000 lb.:				
.10 Not exceeding R80	lb.	15%		
.20 Exceeding R80 but not exceeding R160	lb.	10%		
.30 Exceeding R160	lb.	free		
48.05.99 Other	lb.	free		
48.06 Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets:				
48.06.10 Bottle tissue paper, lined	lb.	free		
48.06.90 Other	lb.	20% or 5c per lb.		
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:				
48.07.10 Carbon paper; lithographic transfer paper	lb.	free		
48.07.15 Blotting paper; graphitised paper	lb.	free		
48.07.20 Oiled paper (excluding tracing paper)	lb.	free		
48.07.25 Waxed paper, whether or not printed	lb.	15%		
48.07.30 Tracing paper	lb.	15%	7½%	
48.07.35 Gummed paper	lb.	15%		

I Tariff Heading	II Statistical Unit	III      IV      V Rate of Duty		
		General	M.F.N.	Pre-ferential
48.07.40 Pressure-sensitive paper	lb.	15%		
48.07.45 Wrapping paper and paperboard, printed or designed, unwaxed	lb.	20% or 5c per lb.		
48.07.50 Paper coated with metal powder	lb.	free		
48.07.60 Printed or designed, of a kind commonly used as lining for trunks, suitcases and similar articles	lb.	20% or 2½c per lb.		
48.07.65 Shelfpaper, printed or designed	lb.	20% or 5c per lb.		
48.07.70 Cheque paper, printed	lb.	7½%		
48.07.75 Damp course and similar bitumen impregnated felt paper	lb.	20%		
48.07.80 Agricultural mulching paper	lb.	free		
48.07.90 Other, with a basis weight per sq. m. not exceeding 250 grm. and with a f.o.b. price per 2000 lb. not exceeding R240	lb.	1665c per 2000 lb. with a maximum of 15%		
48.07.95 Other, with a basis weight per sq. m. exceeding 250 grm. and with a value for duty purposes per 2000 lb.:				
.10 Not exceeding R80	lb.	15%		
.20 Exceeding R80 but not exceeding R160	lb.	10%		
.30 Exceeding R160	lb.	free		
48.07.99 Other	lb.	free		
48.08 Filter blocks, slabs and plates, of paper pulp	lb.	5%		free (U.K.)
48.09 Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders:				
48.09.10 Hardboard	sq. ft.	7½% or 350c per 1000 sq. ft.		
48.09.90 Other	sq. ft.	7½% or 350c per 1000 sq. ft.		
SUB-CHAPTER II				
PAPER AND PAPERBOARD, CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD				
48.10 Cigarette paper, cut to size, whether or not in the form of booklets or tubes:				
48.10.10 In the form of booklets, tubes or other retail packings	lb.	20%	15%	
48.10.90 Other	lb.	free		
48.11 Wallpaper and lincrusta; window transparencies of paper:				
48.11.10 Wallpaper	lb.	free		
48.11.20 Lincrusta	lb.	20%		
48.11.30 Window transparencies of paper	lb.	20%		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
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	sq. yd.	20% or 5c per sq. yd.		
48.13 Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes:				
48.13.10 Duplicator stencils (excluding addressing stencils)	lb.	10%		
48.13.90 Other	lb.	free		
48.14 Writing blocks, envelopes, letter-cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	lb.	20% or 5c per lb.		
48.15 Other paper and paperboard, cut to size or shape:				
48.15.10 Monotype paper, in rolls, with perforated edges	lb.	free		
48.15.20 Filter papers of a type used on industrial filters	lb.	5%		free (U.K.)
48.15.25 Filter papers not of a type used on industrial filters	lb.	10%		
48.15.30 Toilet paper	lb.	15%	7½%	
48.15.40 Masking tape and other pressure-sensitive paper tape	lb.	15%		
48.15.45 Gummed paper	lb.	15%		
48.15.50 Printed paper and paperboard, not elsewhere enumerated under this heading	lb.	20% or 5c per lb.		
48.15.60 Blotting paper; greaseproof paper	lb.	free		
48.15.90 Other	lb.	20%		
48.16 Boxes, bags and other packing containers, of paper or paperboard:				
48.16.10 Seed packets, pictorial	lb.	free		
48.16.20 Bags (excluding pictorial seed packets) of kraft, imitation kraft or semi-chemical paper:				
.10 Printed	lb.	2½c per lb. with a minimum of 20% and maximum of 30%		
.20 Not printed	lb.	15% or 2½c per lb.		
48.16.30 Other bags:				
.10 Printed	lb.	20%		
.20 Not printed	lb.	15%		
48.16.90 Other	lb.	20%		
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	lb.	20%		



I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Preferential
48.18 Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, bladders (loose-leaf or other), file covers and other stationery (excluding box files) of paper or paperboard; sample and other albums and book covers, of paper or paperboard:				
48.18.10 Loose-leaf covers and binders; letter or document files, in book or folder form	lb.	20%		
48.18.20 Diaries	lb.	20% or 5c per lb.		
48.18.40 Registers, account books, exercise books (excluding letter copying books), note books, memorandum blocks, order books, receipt books and other printed stationery in the form of bound books or blocks	lb.	20% or 5c per lb.		
48.18.90 Other	lb.	20% or 5c per lb.		
48.19 Paper or paperboard labels, whether or not printed or gummed:				
48.19.10 Printed	lb.	20% or 5c per lb.		
48.19.90 Other	lb.	20%		
48.20 Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):				
48.20.10 Of a kind used on textile machinery	lb.	5%	3%	free (U.K.)
48.20.90 Other	lb.	20%		
48.21 Other articles of paper pulp, paper, paperboard or cellulose wadding:				
48.21.10 Dollies and mats:				
.10 Printed or embossed or of lace paper	lb.	20% or 6c per lb.		
.20 Not printed or embossed, or of paper other than lace paper	lb.	15% or 6c per lb.		
48.21.20 Serviettes and plates:				
.10 Printed or embossed	lb.	20% or 5c per lb.		
.20 Not printed or embossed	lb.	15% or 5c per lb.		
48.21.30 Cards (perforated) for use with Jacquard and similar textile machines; textile spinning cans	lb.	5%	3%	free (U.K.)
48.21.35 Sanitary napkins of cellulose wadding	lb.	15%		
48.21.40 Washers; peg material for boots and shoes; milk filter pads	lb.	free		
48.21.45 Sausage casings, unprinted	lb.	free		

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Preferential
48.21.50 Filter candles for use with industrial filters	lb.	5%		free (U.K.)
48.21.55 Lampshades	no.	15%		
48.21.60 Belt backing	yd.	12½c per doz. yds.		
48.21.70 Offset duplicating masters	lb.	free		
48.21.90 Other	lb.	20%		

#### CHAPTER 49

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

##### NOTES:

- This Chapter does not cover the following:
  - Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48);
  - Playing cards or other goods falling within any heading in Chapter 97; or
  - 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.
- 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.
- Heading No. 49.01 is to be extended to apply to the following:
  - 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;
  - A pictorial supplement accompanying, and subsidiary to, a bound volume; and
  - 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.
- 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.
- 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.
- 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.
- For the purposes of heading No. 49.09, the expression "picture postcards" means cards consisting essentially of illustrations and bearing printed indications of their use.

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Preferential
49.01 Printed books, booklets, brochures, pamphlets and leaflets:				
49.01.10 Braille books	lb.	free		
49.01.20 Books for young children; books consisting of picture stories	lb.	free		
49.01.30 Poetry books and books consisting of stage plays	lb.	free		
49.01.40 Directories, guide books, year books, Christmas annuals, and handbooks, all relating to the Republic	lb.	20% or 5c per lb.		
49.01.50 Soft covered fiction books and booklets, not bound in leather or substitutes therefor grained or treated to imitate leather	no.	5c each		
49.01.90 Other	lb.	free		
49.02 Newspapers, journals and periodicals, whether or not illustrated:				

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
49.02.10 Periodicals, fiction, consisting predominantly of a single complete novel or story, in a single issue	no.	5c each		
49.02.20 Holiday or special editions (or parts thereof) imported for issue with newspapers, journals or periodicals, published in the Republic	lb.	20% or 5c per lb.		
49.02.30 Newspapers or supplement editions or parts thereof (excluding religious publications or parts thereof), intended to be completed and published in the Republic	lb.	20% or 7½c per lb.		
49.02.90 Other	lb.	free		
49.03 Children's picture books and painting books	lb.	free		
49.04 Music, printed or in manuscript, whether or not bound or illustrated	lb.	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)	lb.	free		
49.06 Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts (excluding music)	lb.	free		
49.07 Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books:				
49.07.10 Postage stamps, revenue stamps and banknotes	lb.	free		
49.07.90 Other	lb.	20% or 5c per lb.		
49.08 Transfers (decalcomanias)	lb.	20% or 5c per lb.		
49.09 Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	lb.	20%		
49.10 Calendars of any kind, of paper or paperboard, including calendar blocks	lb.	20%		
49.11 Other printed matter, including printed pictures and photographs:				
49.11.10 Photographs	lb.	20%		
49.11.20 Mottoes and texts, of religious subjects	lb.	free		
49.11.30 Christmas, birthday, greeting and similar cards	lb.	20%		
49.11.40 Pictures	lb.	free		
49.11.50 Catalogues, price lists and trade publications of firms or persons having no established place of business in the Republic or no representative holding stocks in the Republic	lb.	free		
49.11.60 Publications and other advertising matter relating to fairs, exhibitions and tourism in foreign countries	lb.	free		

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	M.F.N.	V Preferential
49.11.80 Cut samples of cloth, leather, linoleum, wallpaper, carpets or plastic, in book form; colour cards	lb.	free		
49.11.90 Other	lb.	20% or 5c per lb.		

## SECTION XI

### TEXTILES AND TEXTILE ARTICLES

#### NOTES:

#### 1. This Section does not cover the following:

- Animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);
- Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), excluding straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17);
- Vegetable materials falling within Chapter 14;
- Asbestos (heading No. 25.24) or articles of asbestos (heading No. 68.13 or 68.14);
- 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);
- Sensitised textile fabric (heading No. 37.03);
- 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);
- Woven textile fabrics, felt or bonded fibre fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40;
- Skins with their wool or hair on (Chapter 41 or 43) or articles of fur skin, artificial fur or articles thereof, falling within heading No. 43.03 or 43.04;
- Articles falling within heading No. 42.01 or 42.02 (saddlery, harness, travel goods, haversacks, handbags and the like);
- Cellulose wadding (Chapter 48);
- Footwear or parts of footwear, gaiters or leggings or similar articles classified under Chapter 64;
- Headgear or parts thereof falling within Chapter 65;
- Hair nets of any kind (heading No. 65.05 or 67.04, as the case may be);
- Goods falling within Chapter 67;
- Abrasive-coated threads, cords or fabrics (heading No. 68.06);
- Glass fibre or articles of glass fibre, excluding embroidery with glass thread on visible ground of fabric (Chapter 70);
- Articles falling within Chapter 94 (furniture and bedding); or
- Articles falling within Chapter 97 (toys, games and sports requisites).

#### 2. (A) Goods of a kind falling within any heading in Chapters 50 to 57 and containing two or more textile materials are to be classified according to the following rules:

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

#### (B) For the purposes of the above rules:

- Metallised yarn shall be treated as a single textile material and its weight shall be taken as the aggregate of the weight of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as a textile material;
- Where a heading or sub-heading refers to goods of different textile materials (for example, silk and waste silk or carded sheep's or lambs' wool and combed sheep's or lambs' wool), all those materials shall be treated as being one and the same;
- Subject to the provisions of paragraph (B) (a) the weight of the 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":

- Of silk, noil or other waste silk, or of 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);
- 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);
- Of true hemp or of flax:
  - Polished or glazed, of which the length per kilogramme, multiplied by the number of constituent strands, is less than 7,000 metres;
  - Not polished or glazed and of a weight exceeding 2 grammes per metre;
- Of coir, consisting of three or more plies;
- Of other vegetable fibres, of a weight exceeding 2 grammes per metre; or
- Reinforced with metal.



- (B) Exceptions:
- (a) Yarn of sheep's or lambs' wool or of other animal hair and paper yarn, excluding 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 kilogramme;
  - (b) Multiple or cabled yarn, unbleached:
    - (i) Of silk, noil or other waste silk, however put up; or
    - (ii) Of other textile material (excluding sheep's or lambs' wool or fine animal hair) in hanks or skeins;
  - (c) Multiple or cabled yarn of silk, noil or other waste silk, bleached, dyed or printed, of a length not less than 75,000 metres per kilogramme, measured multiple; and
  - (d) Single, multiple or cabled yarn of any textile material:
    - (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" fabric 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 the 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 ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, tablecloths, scarf squares and blankets);
  - (c) Hemmed or with rolled edges (excluding 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 (excluding fabrics consisting of two or more lengths of identical material joined end to end and fabrics 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 indicates, 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. For the purposes of this Section:
- (a) "Printed" means pattern or design (including novelty) printing other than with fugitive colours or dyes.
  - (b) The expression "count" as applied to yarns spun on the cotton system means the number of 840 yard hanks of yarn in one pound of yarn. In determining the count of any yarn, fractions in the resulting yarn number shall be disregarded.
  - (c) "Resultant count" means the equivalent single yarn count of a multiple or cabled yarn found by dividing the number of ends into the single yarn count number.
  - (d) "Dyed" includes piece dyed, mass dyed and any other form of dyeing.
9. Throughout this Section reference to percentage of textile materials is to be taken to mean percentage by weight.
10. For the purposes of this Section the expression "fabrics with a permanent embossed finish" shall be taken to mean fabrics which have been treated with synthetic resin prior to their passage between the embossing rollers.

11. For the purposes of this Section fabrics with a plain, twill or sateen weave shall be deemed to relate to fabrics (excluding fabrics in which groups of more than two threads (double ends) appear in the warp or the weft, as single threads) which show on the entire surface (excluding selvages) without a break in the continuity—  
 (a) one and the same plain, twill or sateen weave;  
 (b) two or more varieties of one of the said weaves (for example, twill fabrics with the twill in different directions); or  
 (c) two or more of the said weaves (for example, plain and sateen).
12. Fabrics "woven from yarns of different colours" include fabrics woven with yarns of different shades of the same colour.
13. In the case of fabrics classified under heading No. 51.04, 55.07, 55.08, 55.09, 56.07, 58.04 or 60.01, the actual yardage of fabrics of a width of less than 30 inches shall be deemed to be the actual yardage of such fabrics at a width of 30 inches when calculating the square yardage of such fabrics for classification purposes.

CHAPTER 50  
SILK AND WASTE SILK

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
50.01 Silk-worm cocoons suitable for reeling	lb.	20%		
50.02 Raw silk (not thrown):				
50.02.10 Unprocessed	lb.	free		
50.02.20 Processed	lb.	10%		
50.03 Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	lb.	free		
50.04 Silk yarn (excluding yarn of noil or other waste silk), not put up for retail sale	lb.	10%		
50.05 Yarn spun from silk waste (excluding noil), not put up for retail sale	lb.	10%		
50.06 Yarn spun from noil silk, not put up for retail sale	lb.	10%		
50.07 Silk yarn and yarn spun from noil or other waste silk, put up for retail sale	lb.	5%		
50.08 Silk-worm gut; imitation catgut of silk	lb.	20%		
50.09 Woven fabrics of silk or of waste silk (excluding noil):				
50.09.10 Fabrics in which silk or waste silk predominates by weight	sq. yd.	25%		
50.09.20 Fabrics containing more than 50 per cent of cellulosic fibres:				
.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12½c per sq. yd.	10½c per sq. yd. less 15%	7½c per sq. yd. less 5% (U.K.)
.20 Of a value for duty purposes per sq. yd. exceeding 30c but not exceeding 75c	sq. yd.	12½c per sq. yd.	7½c per sq. yd. less 5%	
.30 Of a value for duty purposes per sq. yd. exceeding 75c but not exceeding 130c	sq. yd.	12½c per sq. yd.	5%	
.40 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%	5%	
50.09.30 Fabrics of other man-made fibres:				
.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%	
.20 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 75c	sq. yd.	12½c per sq. yd.	7½c per sq. yd.	
.30 Of a value for duty purposes per sq. yd. exceeding 75c but not exceeding 130c	sq. yd.	12½c per sq. yd.	10%	
.40 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
50.09.40 Fabrics in which wool or hair predominates by weight:				
.10 Woven from worsted yarns	sq. yd.	50% or 24c per sq. yd.	20% or 24c per sq. yd.	
.90 Other	sq. yd.	40%	20%	
50.09.50 Fabrics containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%	7½c per sq. yd. less 5% (U.K.)
50.09.60 Fabrics containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	7½c per sq. yd.	7½c per sq. yd. less 5% (U.K.)
50.09.90 Other	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd. less 10%	
50.10 Woven fabrics of non silk:				
50.10.10 Fabrics in which non silk predominates by weight	sq. yd.	25%		
50.10.20 Fabrics containing more than 50 per cent of cellulosic fibres:				
.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12½c per sq. yd.	10½c per sq. yd. less 15%	7½c per sq. yd. less 5% (U.K.)
.20 Of a value for duty purposes per sq. yd. exceeding 30c but not exceeding 75c	sq. yd.	12½c per sq. yd.	7½c per sq. yd. less 5%	
.30 Of a value for duty purposes per sq. yd. exceeding 75c but not exceeding 130c	sq. yd.	12½c per sq. yd.	5%	
.40 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%	5%	
50.10.30 Fabrics of other man-made fibres:				
.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%	
.20 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 75c	sq. yd.	12½c per sq. yd.	7½c per sq. yd.	
.30 Of a value for duty purposes per sq. yd. exceeding 75c but not exceeding 130c	sq. yd.	12½c per sq. yd.	10%	
.40 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%		
50.10.40 Fabrics in which wool or hair predominates by weight:				
10 Woven from worsted yarns	sq. yd.	50% or 24c per sq. yd.	20% or 24c per sq. yd.	
.90 Other	sq. yd.	40%	20%	
50.10.50 Fabrics containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%	7½c per sq. yd. less 5% (U.K.)
50.10.60 Fabrics containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	7½c per sq. yd.	7½c per sq. yd. less 5% (U.K.)
50.10.90 Other	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd. less 10%	

## 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 synthesis, i.e. by polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or
  - By regeneration, i.e. 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 under heading No. 51.01 when of a weight less than 6.6 milligrammes per metre (60 denier) and under heading No. 51.02 in other cases. Monofil of which any cross-sectional dimension exceeds 1 millimetre is to be classified under Chapter 39.
  - Strip (artificial straw and the like) of man-made fibre materials is to be classified under heading No. 51.02 when of a width not exceeding 5 millimetres and under Chapter 39 in other cases.
- Throughout this Schedule the term "cellulosic fibres" means fibres or filament of cellulose (for example, viscose rayon, cuprammonium rayon and cellulose acetate).

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V
		III General	M.F.N.	Preferential	
51.01 Yarn of man-made fibres (continuous), not put up for retail sale:					
51.01.10 Of synthetic fibres	lb.	10%	5%		
51.01.20 Of cellulosic fibres	lb.	5%			
51.01.90 Of other regenerated fibres	lb.	10%	5%		
51.02 Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:					
51.02.10 Of synthetic fibre materials	lb.	10%	5%		
51.02.50 Of regenerated fibre materials	lb.	5%			
51.03 Yarn of man-made fibres (continuous), put up for retail sale:					
51.03.10 Of synthetic fibres	lb.	10%	5%		
51.03.20 Of cellulosic fibres	lb.	5%			
51.03.90 Of other regenerated fibres	lb.	10%	5%		
51.04 Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02:					
51.04.10 Tyre cord fabric of synthetic fibres	sq. yd.	10%			
51.04.20 Tyre bead fabric of synthetic fibres	sq. yd.	20%			
51.04.40 Crepe fabrics, seersucker fabrics and fabrics with a permanent embossed finish, not printed, containing more than 50 per cent cellulosic fibres:					
.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	10% or 4c per sq. yd. less 5%	5% or 3c per sq. yd. less 5%	5% (U.K.)	
.90 Other	sq. yd.	10%	5%		
51.04.58 Indigo blue discharge print fabrics, of synthetic fibres	sq. yd.	10%			
51.04.59 Indigo blue discharge print fabrics, of cellulosic fibres:					



I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
51.04.59—Continued					
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	10 % or 4c per sq. yd. less 5%	5% or 3c per sq. yd. less 5%	5% (U.K.)	
.90 Other	sq. yd.	10%	5%		
51.04.60 Printed fabrics (excluding indigo blue discharge print fabrics) of a f.o.b. price per lb. not exceeding 110c:					
.10 Of synthetic fibres and of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12c per sq. yd.	10½c per sq. yd. less 15%		
.20 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12c per sq. yd.	10½c per sq. yd. less 15%	7½c per sq. yd. less 5% (U.K.)	
.30 Of synthetic fibres and of a value for duty purposes per sq. yd. exceeding 30c	sq. yd.	10 % or 12c per sq. yd.	5 % or 7½c per sq. yd. less 5%		
.90 Other	sq. yd.	10% or 12c per sq. yd.	5% or 7½c per sq. yd. less 5%		
51.04.61 Printed fabrics (excluding indigo blue discharge print fabrics) of a f.o.b. price per lb. exceeding 110c:					
.10 Of synthetic fibres	sq. yd.	10%			
.20 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	10% or 4c per sq. yd. less 5%	5% or 3c per sq. yd. less 5%	5% (U.K.)	
.90 Other	sq. yd.	10%	5%		
51.04.80 Other fabrics of synthetic fibres:					
.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%		
.20 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 75c	sq. yd.	12½c per sq. yd.	7½c per sq. yd.		
.30 Of a value for duty purposes per sq. yd. exceeding 75c but not exceeding 130c	sq. yd.	12½c per sq. yd.	10%		
.40 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%			
51.04.90 Other fabrics containing more than 50 per cent of cellulosic fibres:					
.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12½c per sq. yd.	10½c per sq. yd. less 15%	7½c per sq. yd. less 5% (U.K.)	
.20 Of a value for duty purposes per sq. yd. exceeding 30c but not exceeding 75c	sq. yd.	12½c per sq. yd.	7½c per sq. yd. less 5%		

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
51.04.90—Continued					
.30 Of a value for duty purposes per sq. yd. exceeding 75c but not exceeding 130c	sq. yd.	12½c per sq. yd.	5%		
.40 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%	5%		
51.04.99 Other:					
.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%		
.20 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 75c	sq. yd.	12½c per sq. yd.	7½c per sq. yd.		
.30 Of a value for duty purposes per sq. yd. exceeding 75c but not exceeding 130c	sq. yd.	12½c per sq. yd.	10%		
.40 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%			

**CHAPTER 52**  
**METALLISED TEXTILES**

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
<b>52.01</b> Metallised yarn, being textile yarn spun with metal or covered with metal by any process	lb.	10%		
<b>52.02</b> Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	sq. yd.	10%		

**CHAPTER 53**  
**WOOL AND OTHER ANIMAL HAIR**

**NOTES:**

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	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
<b>53.01</b> Sheep's or lambs' wool, not carded or combed:				
53.01.10 Greasy or fleece washed	lb.	free		
53.01.20 Scoured, cleaned, carbonised, but not further processed	lb.	free		
53.01.30 Bleached, dyed or otherwise processed	lb.	10%		
<b>53.02</b> Animal hair, fine or coarse (excluding sheep's or lambs' wool), not carded or combed:				
53.02.10 Fine animal hair:				
.10 Not further processed than bleached or dyed	lb.	free		
.90 Other	lb.	10%		

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
53.02.20 Coarse animal hair:					
.10 Not further processed than bleached or dyed	lb.	free			
.90 Other	lb.	10%			
53.03 Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted:					
53.03.10 Of sheep's or lambs' wool:					
.10 Not further processed than bleached or dyed	lb.	free			
.90 Other	lb.	10%			
53.03.20 Of fine animal hair:					
.10 Not further processed than bleached or dyed	lb.	free			
.90 Other	lb.	10%			
53.03.50 Of coarse animal hair:					
.10 Not further processed than bleached or dyed	lb.	free			
.90 Other	lb.	10%			
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):					
53.04.10 Of sheep's or lambs' wool	lb.	10%			
53.04.40 Of other animal hair, not further processed than bleached or dyed	lb.	free			
53.04.90 Other	lb.	10%			
53.05 Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed:					
53.05.10 Wool, carded or combed (excluding wool tops):					
.10 Not bleached or dyed	lb.	free			
.90 Other	lb.	10%			
53.05.20 Wool tops:					
.10 Not bleached or dyed	lb.	free			
.90 Other	lb.	10%			
53.05.50 Other animal hair, carded or combed:					
.10 Not bleached or dyed	lb.	free			
.90 Other	lb.	10%			
53.06 Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale	lb.	25c per lb. or 25%	8½c per lb.		
53.07 Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale	lb.	20% plus 8½c per lb.	12½% plus 8½c per lb.		
53.08 Yarn of fine animal hair (carded or combed), not put up for retail sale	lb.	10%			
53.09 Yarn of horsehair or of other coarse animal hair, not put up for retail sale	lb.	10%			
53.10 Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale:					
53.10.10 Of sheep's or lambs' wool only	lb.	25%	15%		
53.10.20 Of sheep's or lambs' wool mixed with other fibres	lb.	15%			
53.10.90 Other	lb.	5%			

I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V
			General	M.F.N.	
53.11 Woven fabrics of sheep's or lambs' wool or of fine animal hair:					
53.11.10 Fabrics woven from worsted yarns, not elsewhere enumerated in this heading:					
.10 With woven stripes, of a kind commonly used for blazers	sq. yd.	25%		5%	
.90 Other	sq. yd.	50% or 24c per sq. yd.		20% or 24c per sq. yd.	
53.11.50 Fabrics woven from woollen yarns containing 40 per cent or more cotton and of a weight per sq. yd. not exceeding 4.25 oz.	sq. yd.	25%		5%	
53.11.70 Hair canvas interlinings	sq. yd.	40% or 12c per sq. yd.		20% or 6c per sq. yd.	
53.11.80 Fabrics raised on one or on both sides, of a weight per sq. yd. exceeding 10 oz., commonly known as blanketing	lb.	25% or 10c per lb.			
53.11.90 Other	sq. yd.	40%		20%	
53.12 Woven fabrics of coarse animal hair (excluding horsehair):					
53.12.10 Hair canvas interlinings	sq. yd.	40% or 12c per sq. yd.		20% or 6c per sq. yd.	
53.12.90 Other	sq. yd.	25%		5%	
53.13 Woven fabrics of horsehair:					
53.13.10 Hair canvas interlinings	sq. yd.	40% or 12c per sq. yd.		20% or 6c per sq. yd.	
53.13.90 Other	sq. yd.	25%		5%	

CHAPTER 54  
FLAX AND RAMIE

I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V
			General	M.F.N.	
54.01 Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags):					
54.01.10 Unprocessed	lb.	free			
54.01.20 Processed	lb.	10%			
54.02 Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags):					
54.02.10 Unprocessed	lb.	free			
54.02.20 Processed	lb.	10%			
54.03 Flax yarn or ramie yarn, not put up for retail sale	lb.	25%		15%	
54.04 Flax yarn or ramie yarn, put up for retail sale	lb.	5%			
54.05 Woven fabrics of flax or of ramie:					
54.05.10 Of flax	sq. yd.	10%			
54.05.50 Of ramie	sq. yd.	10%			



## CHAPTER 55

## COTTON

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
55.01 Cotton, not carded or combed:					
55.01.10 Unprocessed	lb.	free			
55.01.20 Bleached, dyed or otherwise processed	lb.	15%			
55.02 Cotton linters:					
55.02.10 Unprocessed	lb.	free			
55.02.20 Bleached, dyed or otherwise processed	lb.	15%			
55.03 Cotton waste (including pulled or garnetted rags), not carded or combed:					
55.03.10 Unprocessed	lb.	free			
55.03.20 Bleached, dyed or otherwise processed	lb.	15%			
55.04 Cotton, carded or combed	lb.	15%			
55.05 Cotton yarn, not put up for retail sale:					
55.05.10 Single, of a count coarser than 6's (excluding mercerised knitting yarn and prepared sewing yarn):					
.10 Unbleached, not mercerised	lb.	25%	15%		
.90 Other	lb.	25%	15%		
55.05.20 Single, of a count of 6's or finer but not finer than 50's (excluding mercerised knitting yarn and prepared sewing yarn):					
.10 Unbleached, not mercerised	lb.	25%	15%		
.90 Other	lb.	25%	15%		
55.05.30 Single, of a count finer than 50's (excluding mercerised knitting yarn and prepared sewing yarn):					
.10 Unbleached, not mercerised	lb.	5%	free		
.90 Other	lb.	25%	15%		
55.05.40 Other than single, of a resultant count coarser than 6's (excluding mercerised knitting yarn and prepared sewing yarn):					
.10 Unbleached, not mercerised	lb.	25%	15%		
.90 Other	lb.	25%	15%		
55.05.50 Other than single, of a resultant count of 6's or finer but not finer than 50's (excluding mercerised knitting yarn and prepared sewing yarn):					
.10 Unbleached, not mercerised	lb.	25%	15%		
.90 Other	lb.	25%	15%		
55.05.60 Other than single, of a resultant count finer than 50's (excluding mercerised knitting yarn and prepared sewing yarn):					
.10 Unbleached, not mercerised	lb.	25%	15%		
.90 Other	lb.	25%	15%		
55.05.70 Mercerised knitting yarn	lb.	10%	5%		
55.05.80 Prepared sewing yarn	lb.	10%	5%		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
55.06 Cotton yarn, put up for retail sale	lb.	10%	5%	
55.07 Cotton gauze:				
55.07.10 Of a f.o.b. price per sq. yd. exceeding 60c	sq. yd.	10% or 15c per sq. yd.	10%	
55.07.20 Of a f.o.b. price per sq. yd. exceeding 24c but not exceeding 60c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
55.07.30 Containing less than 50 per cent cotton and of a f.o.b. price per sq. yd. not exceeding 24c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%	
55.07.40 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 24c	sq. yd.	12½c per sq. yd.	7½c per sq. yd.	7½c per sq. yd. less 5% (U.K.)
55.07.90 Other	sq. yd.	12½c per sq. yd.	9c per sq. yd.	7½c per sq. yd. less 5% (U.K.)
55.08 Terry towelling and similar terry fabrics of cotton:				
55.08.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	9c per sq. yd. plus 15%	6c per sq. yd.	4½c per sq. yd. plus 5% (U.K.)
55.08.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	15% plus 9c per sq. yd.	10% plus 4½c per sq. yd.	5% plus 4½c per sq. yd. (U.K.)
55.08.90 Other	sq. yd.	45%	25%	
55.09 Other woven fabrics of cotton:				
55.09.05 Fabrics raised on one or on both sides, of a weight per sq. yd. exceeding 10 oz., commonly known as blanketing	lb.	25% or 10c per lb.		
55.09.10 Fabrics (excluding belting duck) in a plain weave, of a weight per sq. yd. exceeding 10 oz., commonly known as canvas or duck:				
.10 Unbleached	sq. yd.	15%		
.90 Other	sq. yd.	15%		
55.09.15 Belting duck of a weight per sq. yd. exceeding 10 oz.	sq. yd.	20%		
55.09.20 Unbleached fabrics (excluding fabrics in a plain, t will or sateen weave), of a weight per sq. yd. exceeding 5 oz.	sq. yd.	35%	20%	
55.09.22 Fabrics in a twill or sateen weave, dyed black, of a weight per sq. yd. not exceeding 4 oz.:				
.10 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. and 80c per lb.	sq. yd.	50% or 35% plus 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)
.20 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. but exceeding 80c per lb.	sq. yd.	15% or 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)

I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V Preferential
			General	M.F.N.	
55.09.22—Continued					
.50 Other, of a f.o.b. price not exceeding 80c per lb.	sq. yd.	50%		10%	
.90 Other	sq. yd.	10%			
55.09.30 Fabrics containing 15 per cent or more wool, not printed, of a weight per sq. yd. of 6-6 oz. or more:					
.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%	7½c per sq. yd. less 5% (U.K.)	
.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	7½c per sq. yd.	7½c per sq. yd. less 5% (U.K.)	
.50 Other, of a f.o.b. price per sq. yd. exceeding 24c but not exceeding 40c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%		
.90 Other	sq. yd.	20% or 15c per sq. yd.	20%		
55.09.35 Fabrics of a width not exceeding 33 in., whether plain or striped, specially designed for use as the distinctive traditional tribal dress of the Ovambo, Pondo, Shangaan, Tonga, Venda, Swazi or Zulu:					
.10 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. and 80c per lb.	sq. yd.	50% or 35% plus 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)	
.20 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. but exceeding 80c per lb.	sq. yd.	15% or 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)	
.50 Other, of a f.o.b. price not exceeding 80c per lb.	sq. yd.	50%	10%		
.90 Other	sq. yd.	10%			
55.09.40 Crepe fabrics, seersucker fabrics and fabrics with a permanent embossed finish:					
.10 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. and 80c per lb.	sq. yd.	50% or 35% plus 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)	
.20 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. but exceeding 80c per lb.	sq. yd.	15% or 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)	
.50 Other, of a f.o.b. price not exceeding 80c per lb.	sq. yd.	50%	10%		
.90 Other	sq. yd.	10%			
55.09.41 Glazed fabrics commonly used as window blind material:					
.10 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. and 80c per lb.	sq. yd.	50% or 35% plus 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)	
.20 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. but exceeding 80c per lb.	sq. yd.	15% or 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)	

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
55.09.41—Continued				
.50 Other, of a f.o.b. price not exceeding 80c per lb.	sq. yd.	50%	10%	
.90 Other	sq. yd.	10%		
55.09.50 Fabrics (raised on one or both sides) of a width of 50 in. or more, commonly used as bed-sheets, with warp yarns of a resultant cotton count of 40's or coarser and weft yarns (single) of a cotton count of 16's or coarser, of which the total number of warp and weft yarns per sq. in., taken together, is 45 or more and the weight per sq. yd. is 3.5 oz. or more:				
.10 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. and 80c per lb.	sq. yd.	50% or 35% plus 3c per sq. yd.	25% or 15% plus 1½c per sq. yd.	20% (U.K.)
.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 24c but exceeding 80c per lb.	sq. yd.	30% or 15% plus 3c per sq. yd.	25% or 15% plus 1½c per sq. yd.	20% (U.K.)
.50 Other, of a f.o.b. price not exceeding 80c per lb.	sq. yd.	50%	25%	
.90 Other	sq. yd.	25%		
55.09.55 Tyre cord fabric:				
.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 24c	sq. yd.	50% or 35% plus 3c per sq. yd.	20% or 10% plus 1½c per sq. yd.	15% (U.K.)
.90 Other	sq. yd.	50%	20%	
55.09.59 Indigo blue discharge print fabrics:				
.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	3c per sq. yd.	1½c per sq. yd.	5% (U.K.)
.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	15% or 3c per sq. yd.	10%	5% (U.K.)
.90 Other	sq. yd.	15%	10%	
55.09.60 Printed fabrics (excluding indigo blue discharge print fabrics, seersucker fabrics, crepe fabrics and fabrics with a permanent embossed finish), of a f.o.b. price per lb. not exceeding 110c:				
.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12c per sq. yd.	7½c per sq. yd. less 10%	6c per sq. yd. less 5% (U.K.)
.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12c per sq. yd.	6c per sq. yd.	6c per sq. yd. less 5% (U.K.)
.90 Other	sq. yd.	12c per sq. yd.	8½c per sq. yd. less 10%	



I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre- ferential
		General	M.F.N.		
55.09.61 Printed fabrics (excluding indigo blue discharge print fabrics, seersucker fabrics, crepe fabrics and fabrics with a permanent embossed finish), of a f.o.b. price per lb. exceeding 110c:					
.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 24c	sq. yd.	15% or 3c per sq. yd.	10% or 1½c per sq. yd.		5% (U.K.)
.90 Other	sq. yd.	15%	10%		
55.09.80 Figured fabrics, damask fabrics, broche fabrics:					
.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%		7½c per sq. yd. less 5% (U.K.)
.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	7½c per sq. yd.		7½c per sq. yd. less 5% (U.K.)
.50 Other, of a f.o.b. price per sq. yd. not exceeding 60c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%		
.80 Other, of a f.o.b. price per sq. yd. not exceeding 150c	sq. yd.	15c per sq. yd.	10%		
.90 Other	sq. yd.	10%			
55.09.90 Other fabrics in a plain, twill or sateen weave and other non-figured fabrics, unbleached, not mercerised:					
.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%		7½c per sq. yd. less 5% (U.K.)
.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	7½c per sq. yd.		7½c per sq. yd. less 5% (U.K.)
.50 Other, of f.o.b. price per sq. yd. not exceeding 120c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%		
.90 Other	sq. yd.	15c per sq. yd.	free		
55.09.99 Other fabrics in a plain, twill or sateen weave and other non-figured fabrics, bleached, mercerised, dyed or otherwise processed:					
.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%		7½c per sq. yd. less 5% (U.K.)
.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	12½c per sq. yd.	7½c per sq. yd.		7½c per sq. yd. less 5% (U.K.)
.50 Other, of a f.o.b. price per sq. yd. not exceeding 120c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%		
.90 Other	sq. yd.	15c per sq. yd.	free		

## MAN-MADE FIBRES (DISCONTINUOUS)

## NOTES:

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 specifications:

- (a) Length of tow exceeding 2 metres;
- (b) Twist less than 5 turns per metre;
- (c) Weight per filament less than 6.6 milligrammes 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, must 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 under heading No. 56.01.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
56.01 Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:				
56.01.50 Of synthetic fibres	lb.	free		
56.01.60 Of cellulosic fibres	lb.	free		
56.01.90 Of other regenerated fibres	lb.	free		
56.02 Continuous filament tow for the manufacture of man-made fibres (discontinuous):				
56.02.10 Of acrylic fibres	lb.	free		
56.02.50 Of other synthetic fibres	lb.	10%		
56.02.60 Of cellulosic fibres	lb.	10%		
56.02.90 Of other regenerated fibres	lb.	10%		
56.03 Waste (including yarn waste and pulled or garretted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning	lb.	free		
56.04 Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning:				
56.04.50 Of synthetic fibres	lb.	free		
56.04.60 Of cellulosic fibres	lb.	free		
56.04.90 Of other regenerated fibres	lb.	free		
56.05 Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:				
56.05.10 Single yarn with a cotton count of 12's or coarser, of synthetic fibres, and yarn folded from such single yarn (excluding knitting yarn and prepared sewing yarn)	lb.	25%	15%	
56.05.30 Knitting yarn of synthetic fibres	lb.	15% or 30c per lb.		
56.05.50 Other yarn of synthetic fibres	lb.	10%	5%	
56.05.70 Yarn of cellulosic fibres, containing other man-made fibres or wool (excluding prepared sewing yarn)	lb.	8½c per lb.		
56.05.80 Prepared sewing yarn of cellulosic fibres	lb.	5%		
56.05.90 Other	lb.	25%	15%	
56.06 Yarn of man-made fibres (discontinuous or waste), put up for retail sale:				
56.06.50 Knitting yarn of synthetic fibres	lb.	15% or 30c per lb.		

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
56.06.60 Knitting yarn of cellulosic fibres	lb.	25%	15%	
56.06.70 Other yarn of cellulosic fibres	lb.	5%		
56.06.90 Other	lb.	10%	5%	
56.07 Woven fabrics of man-made fibres (discontinuous or waste):				
56.07.05 Fabrics raised on one or on both sides, of a weight per sq. yd. exceeding 10 oz., commonly known as blanketing	lb.	25% or 10c per lb.		
56.07.10 Fabrics in a plain weave, of a weight per sq. yd. exceeding 10 oz., commonly known as canvas or duck:				
.10 Of cellulosic fibres	sq. yd.	15%		
.90 Other	sq. yd.	free		
56.07.20 Fabrics containing more than 50 per cent of cellulosic fibres and containing 30 per cent or more carded wool or other carded animal hair, not printed:				
.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	10% or 4c per sq. yd. less 5%	5% or 3c per sq. yd. less 5%	5% (U.K.)
.90 Other	sq. yd.	10%	5%	
56.07.30 Fabrics containing more than 50 per cent of cellulosic fibres and containing 30 per cent or more carded wool or other carded animal hair, woven wholly or partly from coloured yarns forming check patterns or stripes and of a weight per sq. yd. not exceeding 4 oz.:				
.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	10% or 4c per sq. yd. less 5%	5% or 3c per sq. yd. less 5%	5% (U.K.)
.90 Other	sq. yd.	10%	5%	
56.07.40 Crepe fabrics, seersucker fabrics and fabrics with a permanent embossed finish, not printed, containing more than 50 per cent cellulosic fibres:				
.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	10% or 4c per sq. yd. less 5%	5% or 3c per sq. yd. less 5%	5% (U.K.)
.90 Other	sq. yd.	10%	5%	
56.07.50 Fabrics containing more than 50 per cent cellulosic fibres (raised on one or on both sides) of a width of 50 in. or more, commonly used as bed-sheeting, with warp yarns of a resultant cotton count of 40's or coarser and weft yarns (single of a cotton count of 16's or coarser, of which the total number of warp and weft yarns per sq. in., taken together, is 45 or more and the weight per sq. yd. is 3.5 oz. or more:				
.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	15% plus 4c per sq. yd.	15% plus 3c per sq. yd.	25% (U.K.)
.90 Other	sq. yd.	30%	25%	
56.07.58 Indigo blue discharge print fabrics, of synthetic fibres	sq. yd.	10%		

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
56.07.59 Indigo blue discharge print fabrics, of cellulosic fibres:					
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	10% or 4c per sq. yd. less 5%	5% or 3c per sq. yd. less 5%		5% (U.K.)
.90 Other	sq. yd.	10%	5%		
56.07.60 Printed fabrics (excluding indigo blue discharge print fabrics) of a f.o.b. price per lb. not exceeding 110c:					
.10 Of synthetic fibres and of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12c per sq. yd.	10½c per sq. yd. less 15%		
.20 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12c per sq. yd.	10½c per sq. yd. less 15%		7½c per sq. yd. less 5% (U.K.)
.30 Of synthetic fibres and of a value for duty purposes per sq. yd. exceeding 30c	sq. yd.	10% or 12c per sq. yd.	5% or 7½c per sq. yd. less 5%		
.90 Other	sq. yd.	10% or 12c per sq. yd.	5% or 7½c per sq. yd. less 5%		
56.07.61 Printed fabrics (excluding indigo blue discharge print fabrics) of a f.o.b. price per lb. exceeding 110c:					
.10 Of synthetic fibres	sq. yd.	10%			
.20 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	10% or 4c per sq. yd. less 5%	5% or 3c per sq. yd. less 5%		5% (U.K.)
.90 Other	sq. yd.	10%	5%		
56.07.65 Fabrics of synthetic fibres, of a value for duty purposes per sq. yd. exceeding 65c and of a weight per sq. yd. exceeding 4.5 oz., not printed	sq. yd.	20% or 90c per sq. yd. less 60%			
56.07.70 Fabrics (excluding striped blazer cloth) containing more than 50 per cent cellulosic fibres and containing 30 per cent or more combed wool or other combed animal hair:					
.10 Of a value for duty purposes per sq. yd. exceeding 30c	sq. yd.	65%	20%		
.90 Other	sq. yd.	50% plus 4c per sq. yd.	10% plus 3c per sq. yd.		20% (U.K.)
56.07.71 Fabrics of synthetic fibres, with woven stripes, of a kind commonly used for blazers and of a value for duty purposes per sq. yd. exceeding 65c and of a weight per sq. yd. exceeding 4.5 oz.	sq. yd.	20% or 90c per sq. yd. less 60%			



I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V Preferential
			General	M.F.N.	
56.07.72 Fabrics containing more than 50 per cent cellulosic fibres and containing 30 per cent or more of combed wool or other combed animal hair, with woven stripes, of a kind commonly used for blazers:					
.10 Of a value for duty purposes per sq. yd. exceeding 30c	sq. yd.	10%		5%	
.90 Other	sq. yd.	10% or 4c per sq. yd. less 5%		5% or 3c per sq. yd. less 5%	5% (U.K.)
56.07.73 Fabrics commonly known as hair-cloth, containing more than 50 per cent cellulosic fibres:					
.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12c per sq. yd.		10½c per sq. yd. less 15%	7½c per sq. yd. less 5% (U.K.)
.90 Other	sq. yd.	40%		7½c per sq. yd. less 5%	
56.07.75 Fabrics stiffened with size or the like, commonly used for interlinings, containing more than 50 per cent cellulosic fibres:					
.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12c per sq. yd.		10½c per sq. yd. less 15%	7½c per sq. yd. less 5% (U.K.)
.90 Other	sq. yd.	40%		7½c per sq. yd. less 5%	
56.07.77 Fabrics commonly known as hair-cloth, containing less than 50 per cent cellulosic fibres:					
.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12c per sq. yd.		6c per sq. yd.	
.90 Other	sq. yd.	40%		20%	
56.07.78 Fabrics stiffened with size or the like, commonly used for interlinings containing less than 50 per cent cellulosic fibres:					
.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12c per sq. yd.		6c per sq. yd.	
.90 Other	sq. yd.	40%		20%	
56.07.79 Other fabrics of synthetic fibres containing 15 per cent or more wool, and of a weight per sq. yd. of 6.6 oz. or more:					
.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.		9c per sq. yd. less 10%	
.20 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 36c	sq. yd.	12½c per sq. yd.		7½c per sq. yd.	
.90 Of a value for duty purposes per sq. yd. exceeding 36c	sq. yd.	20% or 12½c per sq. yd.		20%	

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
56.07.80 Other fabrics of synthetic fibres:				
.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%	
.20 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 75c	sq. yd.	12½c per sq. yd.	7½c per sq. yd.	
.30 Of a value for duty purposes per sq. yd. exceeding 75c but not exceeding 130c	sq. yd.	12½c per sq. yd.	10%	
.90 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%		
56.07.90 Other fabrics containing more than 50 per cent cellulosic fibres:				
.10 Of a value for duty purposes per sq. yd. not exceeding 30c	sq. yd.	12½c per sq. yd.	10½c per sq. yd. less 15%	7½c per sq. yd. less 5% (U.K.)
.20 Of a value for duty purposes per sq. yd. exceeding 30c but not exceeding 75c	sq. yd.	12½c per sq. yd.	7½c per sq. yd. less 5%	
.30 Of a value for duty purposes per sq. yd. exceeding 75c but not exceeding 130c	sq. yd.	12½c per sq. yd.	5%	
.90 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%	5%	
56.07.99 Other:				
.10 Of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%	
.20 Of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 75c	sq. yd.	12½c per sq. yd.	7½c per sq. yd.	
.30 Of a value for duty purposes per sq. yd. exceeding 75c but not exceeding 130c	sq. yd.	12½c per sq. yd.	10%	
.90 Of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%		

#### CHAPTER 57

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

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
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):				
57.01.10 Not further processed than scutched	lb.	free		
57.01.20 Bleached, dyed, combed or otherwise processed except scutched	lb.	10%		
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):				

I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V Pre-ferential
			General	M.F.N.	
57.02.10 Unprocessed	lb.	free			
57.02.20 Bleached, dyed, combed or otherwise processed	lb.	10%			
57.03 Jute, raw or processed but not spun; tow and waste of jute (including pulled or garnetted rags or ropes):					
57.03.10 Unprocessed	lb.	free			
57.03.20 Bleached, dyed, carded, combed or otherwise processed	lb.	10%			
57.04 Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes):					
57.04.10 Sisal and other fibres (including waste) of the agave family:					
.10 Unprocessed	lb.	free			
.20 Processed	lb.	10%			
57.04.90 Other:					
.10 Unprocessed	lb.	free			
.20 Processed	lb.	10%			
57.05 Yarn of true hemp:					
57.05.10 Single	lb.	free			
57.05.50 Plied	lb.	10%			
57.06 Yarn of jute:					
57.06.10 Single	lb.	10%			
57.06.50 Plied	lb.	10%			
57.07 Yarn of other vegetable textile fibres:					
57.07.10 Coir yarn	lb.	free			
57.07.90 Other	lb.	10%			
57.08 Paper yarn	lb.	10%			
57.09 Woven fabrics of true hemp	sq. yd.	free			
57.10 Woven fabrics of jute:					
57.10.10 Weighing not more than 10.5 oz. per sq. yd. and of a value for duty purposes per sq. yd. not exceeding 30c	lb.	30% or 5c per lb.			
57.10.90 Other	sq. yd.	free			
57.11 Woven fabrics of other vegetable textile fibres	sq. yd.	10%			
57.12 Woven fabrics of paper yarn	sq. yd.	10%			

#### CHAPTER 58

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

#### NOTES:

1. The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base (in the piece, in strips or in motifs) falls within heading No. 58.10.
2. In headings Nos. 58.01 and 58.02, the words "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59.

3. For the purposes of heading No. 58.05, the expression "narrow woven fabrics" means:
- 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.
4. Heading No. 58.08 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within heading No. 59.05.
5. In heading No. 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn 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).
6. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
58.01 Carpets, carpeting and rugs, knotted pile (made up or not):				
58.01.10 Of wool or fine animal hair	sq. yd.	20%		
58.01.20 Other	sq. yd.	20%		
58.02 Carpets, carpeting, rugs, mats and matting, not falling within heading No. 58.01; "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):				
58.02.10 Terry towelling and similar bath mats	sq. yd.	40% or 30c per lb.	25% or 20c per lb.	
58.02.20 Door mats and matting, of coconut fibre, sisal and the like	sq. yd.	25% or 22½c per sq. yd.		
58.02.90 Other	lb.	20%		
58.03 Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needleworked tapestries (for example, petit point and cross stitch) made in panels and the like by hand	lb.	20%		
58.04 Woven pile fabrics and chenille fabrics (excluding terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05):				
58.04.10 Moquette (uncut or semi-cut):				
.10 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. and 80c per lb.	sq. yd.	50% or 35% plus 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)
.20 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. but exceeding 80c per lb.	sq. yd.	15% or 3c per sq. yd.	10% or 1½c per sq. yd.	5% (U.K.)
.30 Of cotton and of a f.o.b. price exceeding 24c per sq. yd. but not exceeding 80c per lb.	sq. yd.	50%	25%	
.40 Of cotton and of a f.o.b. price exceeding 24c per sq. yd. and 80c per lb.	sq. yd.	25%		
.50 Of wool	sq. yd.	50%	25%	
.60 Containing more than 50 per cent cellulosic fibres	sq. yd.	50% or 35% plus 4c per sq. yd.	25% or 15% plus 3c per sq. yd.	25% (U.K.)
.90 Other	sq. yd.	50%	25%	



I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
58.04.20 Corduroy of cotton:					
.10 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. and 80c per lb.	sq. yd.	50% or 35% plus 3c per sq. yd.	10% or 1½c per sq. yd.		5% (U.K.)
.20 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. but exceeding 80c per lb.	sq. yd.	15% or 3c per sq. yd.	10% or 1½c per sq. yd.		5% (U.K.)
.30 Other, of a f.o.b. price not exceeding 80c per lb.	sq. yd.	15%	10%		
.90 Other	sq. yd.	10%			
58.04.90 Other pile fabrics and chenille fabrics:					
.10 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. and 80c per lb.	sq. yd.	50% or 35% plus 3c per sq. yd.	10% or 1½c per sq. yd.		5% (U.K.)
.20 Containing 50 per cent or more cotton and of a f.o.b. price not exceeding 24c per sq. yd. but exceeding 80c per lb.	sq. yd.	15% or 3c per sq. yd.	10% or 1½c per sq. yd.		5% (U.K.)
.30 Of cotton and of a f.o.b. price exceeding 24c per sq. yd. but not exceeding 80c per lb.	sq. yd.	50%	10%		
.40 Of cotton and of a f.o.b. price exceeding 24c per sq. yd. and 80c per lb.	sq. yd.	10%			
.50 Of wool or hair	sq. yd.	40%	20%		
.60 Containing more than 50 per cent cellulosic fibres	sq. yd.	10% or 4c per sq. yd. less 5%	5% or 3c per sq. yd. less 5%		5% (U.K.)
.70 Other, of a value for duty purposes per sq. yd. not exceeding 15c	sq. yd.	12½c per sq. yd.	9c per sq. yd. less 10%		
.75 Other, of a value for duty purposes per sq. yd. exceeding 15c but not exceeding 75c	sq. yd.	12½c per sq. yd.	7½c per sq. yd.		
.80 Other, of a value for duty purposes per sq. yd. exceeding 75c but not exceeding 130c	sq. yd.	12½c per sq. yd.	10%		
.90 Other, of a value for duty purposes per sq. yd. exceeding 130c	sq. yd.	10%			
58.05 Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive (excluding goods falling within heading No. 58.06):					
58.05.10 Bias binding	lb.	40%	25%		
58.05.20 Bolduc	lb.	20%			
58.05.30 Electrical tape or webbing; endless tape suitable for use as transmission belts	lb.	5%			free (U.K.)
58.05.90 Other narrow woven fabrics	lb.	45%	30%		
58.06 Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	lb.	25%			
58.07 Chenille yarn, gimped yarn (excluding metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:					

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
58.07.10 Chenille yarn and gimped yarn	lb.	20%		
58.07.20 Braids of all kinds	lb.	45%	30%	
58.07.90 Other	lb.	20%		
58.08 Tulle and other net fabrics (excluding woven, knitted or crocheted fabrics), plain	lb.	15%	5%	free (U.K.)
58.09 Tulle and other net fabrics (excluding woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs	lb.	15%	5%	free (U.K.)
58.10 Embroidery, in the piece, in strips or in motifs:				
58.10.10 Lace embroidery	lb.	15%	5%	free (U.K.)
58.10.20 Badges	lb.	25%		
58.10.90 Other	lb.	20%		

#### 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:

- 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.
- 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:
  - Fabrics painted with designs (excluding painted canvas and similar fabric being theatrical scenery, studio back-cloths or the like);
  - Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; or
  - Fabrics finished with normal dressings having a basis of amylaceous or similar substances.
- In heading No. 59.11 "rubberised textile fabrics" means:
  - Textile fabrics impregnated, coated, covered or laminated, with rubber:
    - Weighing not more than 1½ kilogrammes per square metre; or
    - Weighing more than 1½ kilogrammes per square metre and containing more than 50 per cent by weight of textile materials;
  - Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and
  - Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric (excluding those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter).
- Heading No. 59.16 is to be taken not to apply to the following:
  - Transmission, conveyor or elevator belting of a thickness of less than 3 millimetres; or
  - 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).
- 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:
  - Textile products (excluding those having the character of the products of headings Nos. 59.14 to 59.16), the following only:
    - 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;
    - Bolting cloth;
    - Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair;
    - Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft;
    - Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant;
    - Textile fabrics of the metallised yarn falling within heading No. 52.01, of a kind commonly used in paper-making or other machinery;
    - 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;
  - Textile articles (excluding 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	II Statistical Unit	III	IV Rate of Duty		V Pre-ferential
			General	M.F.N.	
59.01 Wadding and articles of wadding; textile flock and dust and mill neps:					
59.01.10 Cotton wadding	lb.	15%			
59.01.20 Textile flock	lb.	free			
59.01.30 Sanitary pads	lb.	15%			
59.01.90 Other	lb.	20%			
59.02 Felt and articles of felt, whether or not impregnated or coated:					
59.02.10 Felt, impregnated or coated with artificial plastic materials	lb.	50%	15%		
59.02.20 Wool felt and jute felt, not impregnated or coated with artificial plastic materials	lb.	15%			
59.02.30 Roofing felt	lb.	20%			
59.02.50 Other felt	lb.	10%			
59.02.80 Articles of felt	lb.	20%			
59.03 Bonded fibre fabrics and articles of bonded fibre fabrics, whether or not impregnated or coated:					
59.03.10 Bonded fibre fabrics, not impregnated or coated	lb.	10%			
59.03.20 Bonded fibre fabrics, impregnated or coated with artificial plastic materials	lb.	50%	15%		
59.03.30 Bonded fibre fabrics, impregnated or coated other than with artificial plastic materials	lb.	10%			
59.03.90 Other	lb.	20%			
59.04 Twine, cordage, ropes and cables, plaited or not:					
59.04.10 Jute twine commonly used for seaming hessian bags	lb.	15%			10% (U.K.; Canada)
59.04.20 Other twine commonly used for seaming hessian bags	lb.	5%			free (U.K.; Canada)
59.04.30 Binder twine, being oiled twine, commonly used in harvesting machines	lb.	5%			free (U.K.; Canada)
59.04.60 Drilling, transmission and waterboring rope	lb.	free			
59.04.90 Other	lb.	20%			
59.05 Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope:					
59.05.10 Trawl nets, drag nets and seine nets	lb.	free			
59.05.30 Lobster nets	no.	15% or 15c each			
59.05.90 Other nets and netting	lb.	20%			
59.06 Other articles made from yarn, twine, cordage, rope or cables (excluding textile fabrics and articles made from such fabrics):					
59.06.10 Boot and shoe laces	lb.	55%	25%		
59.06.90 Other	lb.	20%			

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Pre-ferential
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 woven fabrics for hat foundations and similar uses:				
59.07.10 Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like	sq. yd.	free		
59.07.20 Tracing cloth	sq. yd.	50%	15%	
59.07.90 Other	sq. yd.	50%	15%	
59.08 Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials:				
59.08.10 In a plain weave, of a weight per sq. yd. exceeding 10 oz., commonly known as canvas or duck, surface-coated	sq. yd.	15%		
59.08.20 Electrical insulating tape	lb.	5%		free (U.K.)
59.08.90 Other	sq. yd.	50%	15%	
59.09 Textile fabrics (excluding linoleum and other goods of heading No. 59.10) impregnated or coated with oil or preparations with a basis of drying oil:				
59.09.10 Oilcloth	sq. yd.	free		
59.09.20 Grafting tape for trees	lb.	free		
59.09.30 Electrical insulating tape	lb.	5%		free (U.K.)
59.09.40 In a plain weave, of a weight per sq. yd. exceeding 10 oz., commonly known as canvas or duck, surface-coated	sq. yd.	15%		
59.09.90 Other	sq. yd.	50%	15%	
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:				
59.10.10 Tiles	sq. yd.	20%		
59.10.90 Other	sq. yd.	10%		
59.11 Rubberised textile fabrics (excluding rubberised knitted or crocheted goods):				
59.11.10 Plates, sheets and strip of expanded, foam or sponge rubber, combined with textile fabrics	sq. yd.	20%		
59.11.20 Electrical insulating tape	lb.	5%		free (U.K.)
59.11.30 Bonded fibre fabrics	sq. yd.	10%		
59.11.40 In a plain weave, of a weight per sq. yd. exceeding 10 oz., commonly known as canvas or duck, surface-coated	sq. yd.	15%		
59.11.90 Other	sq. yd.	50%	15%	
59.12 Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like:				
59.12.10 Fabrics in a plain weave, of a weight per sq. yd. exceeding 10 oz., commonly known as canvas or duck, surface-coated	sq. yd.	15%		



I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
59.12.20 Painted canvas, being theatrical scenery, studio back-cloths or the like	lb.	20%			
59.12.90 Other	sq. yd.	50%	15%		
59.13 Elastic fabrics and trimmings (excluding knitted or crocheted goods) consisting of textile materials combined with rubber threads:					
59.13.10 Elastic webbing and other smallwares, of a width not exceeding 30 centimetres	lb.	45%	30%		
59.13.20 Fabrics of a width exceeding 30 centimetres	sq. yd.	10%			
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:					
59.14.10 Candlewick	lb.	25%			
59.14.20 Gas mantles	lb.	5%			
59.14.90 Other	lb.	20%			
59.15 Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials:					
59.15.10 Hose commonly used for fire fighting	lb.	free			
59.15.90 Other	lb.	15%			
59.16 Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material:					
59.16.10 Transmission belts or belting	lb.	5%			free (U.K.)
59.16.20 Conveyor or elevator belts or belting for industrial purposes:					
.10 For mining purposes	lb.	5%			free (U.K.)
.20 For other industrial purposes	lb.	5%	3%		free (U.K.)
59.16.30 Conveyor or elevator belts or belting not for industrial purposes	lb.	7%			free (U.K.; Canada)
59.17 Textile fabrics and textile articles, of a kind commonly used in machinery or plant:					
59.17.10 Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabrics of a kind commonly used in machinery or plant	lb.	20%			
59.17.20 Bolting cloth	lb.	free			
59.17.30 Woven textile fabrics (tubular or endless) of a kind commonly used in paper-making or other machinery	lb.	20%			
59.17.40 Textile fabrics reinforced with metal or of metallised yarn, of a kind commonly used in machinery or plant	lb.	20%			
59.17.50 Cords, braids and similar textile products of a kind commonly used in machinery or plant as packing or as lubricating materials; gaskets, diaphragms and washers	lb.	free			
59.17.60 Filter elements suitable for use with motor vehicles (excluding motor cycles)	lb.	40%	20%		

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
59.17.65 Filter elements suitable for use with motor cycles	lb.	20%		15% (U.K.)
59.17.70 Filter bags	lb.	5%		free (U.K.)
59.17.71 Bags for vacuum cleaners	lb.	5%		free (U.K.; Canada)
59.17.80 Filter cloths for industrial filters, cut to size or shape	lb.	5%		free (U.K.)
59.17.85 Other filter cloths, cut to size or shape	lb.	20%		
59.17.90 Other	lb.	free		

#### CHAPTER 60

#### KNITTED AND CROCHETED GOODS

##### NOTES:

- This Chapter does not cover the following:
  - Crochet lace of heading No. 58.09;
  - Knitted or crocheted goods falling within Chapter 59;
  - Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters or the like (heading No. 61.09);
  - Old clothing or other articles falling within heading No. 63.01; or
  - Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).
- Headings Nos. 60.02 to 60.06 are to be taken to apply to the following:
  - 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
  - Knitted or crocheted fabric shaped for making the goods referred to in (a) above.
- 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.
- 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.
- For the purposes of this Chapter:
  - "Elastic" means consisting of textile materials combined with rubber threads; and
  - "Rubberised" means impregnated, coated or covered with rubber, or made with textile thread impregnated or coated with rubber.
- For the purposes of heading No. 60.03 the expression "socks for young children" includes socks with a foot measurement of up to 8 inches (or 5 inches in respect of "stretch" type socks).
- For the purposes of heading No. 60.04 the expression "infants' garments" includes all garments with a chest measurement of less than 20 inches.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
60.01 Knitted or crocheted fabric, not elastic nor rubberised:				
60.01.10 Of cotton (excluding pyjama girdling):				
.10 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. not exceeding 15c	sq. yd.	27½% plus 3c per sq. yd.	12½% plus 1½c per sq. yd.	17½% (U.K.)
.20 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 15c but not exceeding 24c	sq. yd.	42½%	22½%	17½% (U.K.)
.30 Containing 50 per cent or more cotton and of a f.o.b. price per sq. yd. exceeding 24c	sq. yd.	37½%	22½%	
.90 Other	sq. yd.	25%		
60.01.20 Of combed wool or other combed animal hair:				
.10 Defined by means of draw threads	sq. yd.	40%	25%	
.90 Other	sq. yd.	32½%	20%	
60.01.30 Of carded wool or other carded animal hair	sq. yd.	25%	5%	
60.01.40 Of cellulosic fibres	sq. yd.	45%	30%	

I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V Pre-ferential
			General	M.F.N.	
60.01.50 Of synthetic fibres:					
.10 Printed, flocked or containing rubber thread (or elastic)	sq. yd.	10%			
.60 Of a value for duty purposes per sq. yd. not exceeding 40c	sq. yd.	10% plus 6c per sq. yd.			
.80 Of a value for duty purposes per sq. yd. exceeding 40c	sq. yd.	25%			
60.01.70 Pyjama girdling of cotton	yd.	40%	25%		
60.01.90 Other	sq. yd.	25%			
60.02 Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised:					
60.02.10 Wholly of cotton or of synthetic fibres (excluding those specially reinforced or designed for the protection of industrial workers)	pr.	35% or 35c per pr.	25% or 25c per pr.		
60.02.20 Specially reinforced or designed for the protection of industrial workers	pr.	20%			15% (U.K.)
60.02.90 Other	pr.	15%			
60.03 Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised:					
60.03.10 Stockings (excluding three-quarter hose) of continuous synthetic fibres	doz. pr.	50% or 10% plus 160c per doz. pr.	25% or 5% plus 120c per doz. pr.	20% or 120c per doz. pr. (U.K.; Canada; Ireland)	
60.03.20 Stockings (including three-quarter hose) of cellulosic fibres	doz. pr.	20%	15%	10% (U.K.; Canada; Ireland)	
60.03.30 Three-quarter hose (excluding those of cellulosic fibres)	doz. pr.	40%	25%	20% (U.K.; Canada; Ireland)	
60.03.40 Other stockings	doz. pr.	20%	15%	10% (U.K.; Canada; Ireland)	
60.03.50 Socks (excluding those of combed wool) for infants and young children:					
.10 Of a f.o.b. price per doz. pr. not exceeding 100c	doz. pr.	60c per doz. pr.			
.20 Of a f.o.b. price per doz. pr. exceeding 100c	doz. pr.	50%	25%		
60.03.60 Socks of combed wool	doz. pr.	30%	20%		
60.03.70 Other socks	doz. pr.	50% or 90c per doz. pr.	25% or 90c per doz. pr.		
60.03.80 Infants' boottees	doz. pr.	15%			
60.03.90 Other	doz. pr.	20%			
60.04 Under garments, knitted or crocheted, not elastic nor rubberised:					
60.04.10 Shirts (excluding infants' shirts):					
.10 Of combed wool	no.	55% or 35c each plus 20%	30% or 25c each		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
60.04.10— <i>Continued</i> .20 Of cellulosic fibres	no.	55% or 20c each plus 20%	30% or 15c each	
.30 Of silk or synthetic fibres	no.	55% or 20c each plus 25%	30% or 15c each plus 5%	
.90 Other	no.	55% or 20c each plus 20%	30% or 15c each	
60.04.30 Pyjama suits and nightdresses (excluding infants):				
.10 Of silk or synthetic fibres	no.	35% or 65c each	25% or 50c each	
.20 Of cellulosic fibres	no.	35% or 35c each	30% or 25c each	
.90 Other	no.	35% or 35c each	25% or 25c each	
60.04.40 Vests with a chest measurement of less than 20 in. and other infants' garments	no.	15%		
60.04.50 Vests with a chest measurement of 20 in. or more and knickers, for boys and girls:				
.10 Of cotton	doz.	40% or 15% plus 120c per doz.	30% or 15% plus 30c per doz.	
.20 Of cellulosic fibres, for boys	doz.	35% or 15% plus 120c per doz.	30% or 15% plus 40c per doz.	
.30 Of cellulosic fibres, for girls	doz.	35% or 15% plus 120c per doz.	30% or 15% plus 30c per doz.	
.40 Of synthetic fibres	doz.	35% or 120c per doz.	25% or 40c per doz.	
.90 Other	doz.	25%	15%	
60.04.60 Vests and drawers, for men and women:				
.10 Containing 50 per cent or more cotton (but less than 50 per cent cellulosic fibres), for men	doz.	40% or 15% plus 150c per doz.	30% or 15% plus 40c per doz.	30% (U.K.)
.20 Containing 50 per cent or more cotton (but less than 50 per cent cellulosic fibres), for women	doz.	40% or 15% plus 150c per doz.	30% or 15% plus 30c per doz.	30% (U.K.)



I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
00.04.60—Continued					
.30 Containing 50 per cent or more cellulosic fibres, for men	doz.	35% or 15% plus 180c per doz.	30% or 15% plus 60c per doz.		30% (U.K.)
.40 Containing 50 per cent or more cellulosic fibres, for women	doz.	35% or 15% plus 180c per doz.	30% or 15% plus 40c per doz.		30% (U.K.)
.50 Of synthetic fibres	doz.	35% or 240c per doz.	25% or 180c per doz.		
.90 Other	doz.	25%	15%		
00.04.70 Slips and combinations, for girls:					
.10 Of cotton	doz.	40% or 15% plus 150c per doz.	30% or 15% plus 40c per doz.		
.20 Of cellulosic fibres	doz.	35% or 15% plus 150c per doz.	30% or 15% plus 50c per doz.		
.30 Of synthetic fibres	doz.	35% or 150c per doz.	25% or 50c per doz.		
.90 Other	doz.	25%	15%		
00.04.80 Slips and combinations, for women:					
.10 Containing 50 per cent or more cotton (but less than 50 per cent cellulosic fibres)	doz.	40% or 15% plus 210c per doz.	30% or 15% plus 50c per doz.		30% (U.K.)
.20 Containing 50 per cent or more cellulosic fibres	doz.	35% or 15% plus 240c per doz.	30% or 15% plus 70c per doz.		30% (U.K.)
.30 Of synthetic fibres	doz.	35% or 480c per doz.	25% or 360c per doz.		
.90 Other	doz.	25%	15%		
60.04.90 Other under garments:					
.10 Of Cotton	doz.	40%	30%		
.20 Of cellulosic fibres	doz.	35%	30%		
.30 Of synthetic fibres	doz.	35%	25%		
.90 Of other fibres	doz.	25%	15%		
60.05 Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:					
60.05.10 Swim-suits:					
.10 For men	no.	30% or 35c per suit	20% or 25c per suit		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
60.05.10— <i>Continued</i> .20 For women	no.	30% or 70c per suit	20% or 50c per suit	
.30 For children	no.	30%	20%	
60.05.20 Dressing gowns and bath robes:				
.10 For men or women	no.	30% or 70c each	20% or 50c each	
.20 For children	no.	30% or 50c each	20% or 30c each	
60.05.40 Shawls:				
.10 Infants' carrying shawls	no.	15% or 30c each	15%	
.90 Other	no.	15%		
60.05.45 Infants' garments	no.	15%		
60.05.50 Dresses (excluding infants' dresses):				
.10 Of combed wool	no.	55% or 20% plus 100c each	30% or 75c each	
.20 Of cellulosic fibres	no.	55% or 20% plus 60c each	30% or 50c each	
.30 Of cotton	no.	55% or 25% plus 20c each	30% or 5% plus 15c each	
.90 Other	no.	55% or 20% plus 60c each	30% or 50c each	
60.05.55 Other garments (excluding infants' garments):				
.10 Of combed wool	no.	55% or 20% plus 35c each	30% or 25c each	
.20 Of cellulosic fibres	no.	55% or 20% plus 20c each	30% or 15c each	
.30 Of cotton	no.	55% or 25% plus 20c each	30% or 5% plus 15c each	
.90 Other	no.	55% or 20% plus 20c each	30% or 15c each	
60.05.60 Blankets	no.	25%		
60.05.70 Pyjama girdles	no.	40%	25%	
60.05.90 Other	no.	20%		

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Preferential
60.06 Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):				
60.06.10 Elastic fabric	sq. yd.	25%		
60.06.20 Rubberised fabric:				
.10 Impregnated, coated or covered, with rubber	sq. yd.	50%	15%	
.90 Other	sq. yd.	25%		
60.06.30 Gloves, mittens and mitts:				
.10 Specially designed for outdoor sports or games	pr.	15%	10%	
.20 Specially reinforced or designed for the protection of industrial workers	pr.	20%		15% (U.K.)
60.06.50 Stockings	pr.	free		
60.06.60 Knee-caps, ankle guards and wrist bands:				
.10 Padded, ribbed or lined	no.	15%	10%	
.90 Other	no.	50%	30%	
60.06.70 Belts	no.	15%		
60.06.90 Other	no.	20%		

#### CHAPTER 61

#### ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF TEXTILE FABRIC, EXCLUDING KNITTED OR CROCHETED GOODS

##### NOTES:

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

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Preferential
61.01 Men's and boys' outer garments:				
61.01.10 Bespoke or made to measure for an individual by a tailor	no.	30%		
61.01.20 Boys' dungarees, slacks and jeans, ready made:				
.10 Of unprinted cotton fabrics in a plain, twill or sateen weave	no.	35% or 30c each	25% or 20c each	

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
61.01.20— <i>Continued</i> .20 Of other fabrics	no.	15% or 30c each	15% or 20c each		
61.01.30 Clothing of water-proofed fabrics, ready made:					
.10 Raincoats of rubberised fabrics	no.	25% or 120c each	15% or 90c each		
.20 Of rubberised fabrics (excluding raincoats)	no.	25%	15%		
.50 Of fabrics impregnated or coated with oil or with artificial plastic material	no.	35%	25%		
61.01.40 Men's dressing gowns and bath robes, ready made	no.	30% or 70c each	20% or 50c each		
61.01.50 Boys' dressing gowns and bath robes, ready made:					
.10 Of carded wool or other carded animal hair	no.	30% or 50c each	30% or 30c each		
.20 Of other fibres	no.	30% or 50c each	20% or 30c each		
61.01.55 Men's bathing costumes	no.	30% or 35c each	20% or 25c each		
61.01.60 Boys' bathing costumes	no.	30%	20%		
61.01.65 Men's overcoats, duffel-coats and rain- coats (excluding those of waterproofed fabrics), ready made:					
.10 Of combed yarns containing more than 30 per cent wool or other animal hair	no.	25% or 125c each	20% or 100c each		
.90 Other	no.	20% or 125c each	15% or 100c each		
61.01.70 Boys' overcoats, duffel-coats and rain- coats (excluding those of waterproofed fabrics), ready made:					
.10 Of combed yarns containing more than 30 per cent wool or other animal hair	no.	25% or 75c each	20% or 50c each		
.90 Other	no.	15%			
61.01.75 Dust-coats, overalls, dungarees, boiler suits, smocks and similar protective clothing of a kind commonly worn by factory workers, butchers, artisans or warehousemen	no.	40% or 40c each	30% or 30c each		
61.01.80 Men's jackets, waistcoats and trousers (including shorts), ready made:					
.10 Of unprinted cotton fabrics in a plain, twill or sateen weave	no.	40% or 40c each	30% or 30c each		
.20 Of other fabrics	no.	35% or 60c each	25% or 50c each		
61.01.85 Boy's jackets, waistcoats and trousers (including shorts), ready made:					



I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V Pre- ferential
			General	M.F.N.	
61.01.85—Continued					
.10 Of unprinted cotton fabrics in a plain, twill or sateen weave (excluding blazers)	no.	35% or 30c each	25% or 20c each		
.20 Blazers, striped	no.	15%			
.30 Blazers, other	no.	20%			
.90 Other	no.	35% or 40c each	25% or 30c each		
61.01.90 Other, including pagnes or loin cloths	no.	15%			
61.02 Women's, girls' and infants' outer garments:					
61.02.10 Bespoke or made to measure for an individual by a tailor or dressmaker	no.	30%			
61.02.15 Women's dungarees, slacks, jeans and shorts, ready made	no.	40% or 40c each	30% or 30c each		
61.02.20 Girls' dungarees, slacks, jeans and shorts, ready made:					
.10 Of unprinted cotton fabrics in a plain, twill or sateen weave	no.	35% or 30c each	25% or 20c each		
.20 Of other fabrics	no.	15% or 30c each	15% or 20c each		
61.02.30 Clothing of water-proofed fabrics, ready made:					
.10 Raincoats of rubberised fabrics	no.	25% or 120c each	15% or 90c each		
.20 Of rubberised fabrics (excluding raincoats)	no.	25%	15%		
.50 Of fabrics impregnated or coated with oil or with artificial plastic material	no.	35%	25%		
61.02.40 Women's dressing gowns and bath robes, ready made:					
.10 Of carded wool or other carded animal hair	no.	30% or 70c each	30% or 50c each		
.90 Other	no.	30% or 70c each	20% or 50c each		
61.02.50 Girls' dressing gowns and bath robes, ready made:					
.10 Of carded wool or other carded animal hair	no.	30% or 50c each	30% or 30c each		
.90 Other	no.	30% or 50c each	20% or 30c each		
61.02.55 Women's bathing costumes	no.	30% or 70c each	20% or 50c each		
61.02.60 Girls' bathing costumes	no.	30%	20%		
61.02.65 Women's overcoats and raincoats (excluding those of waterproofed fabrics), ready made:					
.10 Of carded wool or other carded animal hair	no.	30% or 125c each	30% or 100c each		

I Tariff Heading	II Statistical Unit	III      IV      V Rate of Duty		
		General	M.F.N.	Pre-ferential
61.02.65—Continued				
.90 Other	no.	30% or 125c each	20% or 100c each	
61.02.70 Girls' overcoats and raincoats (excluding those of waterproofed fabrics), ready made	no.	15%		
61.02.75 Dust-coats, overalls, factory coats and similar protective clothing	no.	40% or 40c each	30% or 30c each	
61.02.80 Girls' dresses, ready made, of the school uniform type	no.	35% or 45c each	25% or 35c each	
61.02.81 Girls' dresses, ready made (excluding those of the school uniform type)	no.	15%		
61.02.85 Women's dresses, ready made:				
.10 Of carded wool or other carded animal hair	no.	35% or 100c each	30% or 75c each	
.20 Of combed wool or other combed animal hair, silk or synthetic fibres	no.	35% or 100c each	25% or 75c each	
.30 Of cotton or cellulosic fibres	no.	35% or 65c each	25% or 50c each	
.90 Other	no.	35%	25%	
61.02.86 Women's jackets, ready made:				
.10 Of carded wool or other carded animal hair	no.	35% or 70c each	30% or 55c each	
.20 Of combed wool or other combed animal hair, silk or synthetic fibres	no.	35% or 70c each	25% or 55c each	
.30 Of cotton or cellulosic fibres	no.	35% or 45c each	25% or 35c each	
.90 Other	no.	35%	25%	
61.02.87 Women's skirts, ready made:				
.10 Of carded wool or other carded animal hair	no.	35% or 50c each	30% or 40c each	
.20 Of combed wool or other combed animal hair, silk or synthetic fibres	no.	35% or 50c each	25% or 40c each	
.30 Of cotton or cellulosic fibres	no.	35% or 35c each	25% or 25c each	
.90 Other	no.	35%	25%	
61.02.88 Other women's outer garments, ready made:				
.10 Of carded wool or other carded animal hair	no.	35% or 35c each	30% or 25c each	
.20 Of combed wool or other combed animal hair, silk or synthetic fibres	no.	35% or 35c each	25% or 25c each	

I Tariff Heading	II Statistical Unit	III      IV      V Rate of Duty		
		General	M.F.N.	Pre-ferential
61.02.88— <i>Continued</i>				
.30 Of cotton or cellulosic fibres	no.	35% or 30c each	25% or 20c each	
.90 Other	no.	35%	25%	
61.02.89 Girls' blazers without stripes	no.	20%		
61.02.90 Infants' clothing	no.	15%		
61.02.99 Other girls' outer garments, ready made	no.	15%		
61.03 Men's and boys' under garments, including collars, shirt fronts and cuffs:				
61.03.10 Men's shirts of unprinted cotton fabrics in a plain, twill or sateen weave:				
.10 Khaki-coloured	no.	40% or 35c each	30% or 25c each	
.20 Not khaki-coloured	no.	30% or 35c each	20% or 25c each	
61.03.20 Men's shirts (excluding those of unprinted cotton fabrics in a plain, twill or sateen weave), with attached collars	no.	35% or 50c each	25% or 35c each	
61.03.30 Men's shirts of silk or cellulosic fibres, with loose collars	no.	35% or 50c each	25% or 35c each	
61.03.40 Men's shirts of other fibres, with loose collars	no.	30% or 35c each	20% or 25c each	
61.03.50 Boys' shirts of unprinted cotton fabrics in a plain, twill or sateen weave:				
.10 Khaki-coloured	no.	40% or 30c each	30% or 20c each	
.20 Not khaki-coloured	no.	30% or 30c each	20% or 20c each	
61.03.52 Boys' shirts (excluding those of unprinted cotton fabrics in a plain, twill or sateen weave), with attached collars	no.	30% or 35c each	20% or 25c each	
61.03.53 Boys' shirts of silk or cellulosic fibres, with loose collars	no.	30% or 35c each	20% or 25c each	
61.03.55 Boys' shirts of other fibres, with loose collars	no.	30% or 30c each	20% or 20c each	
61.03.60 Collars, shirt fronts and cuffs	no.	30%	20%	
61.03.70 Men's pyjama suits of cellulosic fibres	no.	35% or 35c each	30% or 25c each	
61.03.71 Men's pyjama suits of silk or synthetic fibres	no.	35% or 65c each	25% or 50c each	
61.03.72 Other men's pyjama suits	no.	35% or 35c each	25% or 25c each	
61.03.80 Boys' pyjama suits of cellulosic fibres	no.	35%	30%	

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
61.03.81 Boys' pyjama suits of silk or synthetic fibres	no.	35% or 65c each	25% or 50c each	
61.03.82 Other boys' pyjama suits	no.	35%	25%	
61.03.85 Men's vests and drawers, of cotton	doz.	40% or 15% plus 150c per doz.	30% or 15% plus 40c per doz.	
61.03.86 Men's vests and drawers, of cellulosic fibres	doz.	35% or 15% plus 180c per doz.	30% or 15% plus 60c per doz.	
61.03.87 Men's vests and drawers, of synthetic fibres	doz.	35% or 240c per doz.	25% or 180c per doz.	
61.03.88 Other men's vests and drawers	doz.	25%	15%	
61.03.90 Boys' vests and drawers, of cotton	doz.	40% or 15% plus 120c per doz.	30% or 15% plus 30c per doz.	
61.03.91 Boys' vests and drawers, of cellulosic fibres	doz.	35% or 15% plus 120c per doz.	30% or 15% plus 40c per doz.	
61.03.92 Boys' vests and drawers, of synthetic fibres	doz.	35% or 120c per doz.	25% or 40c per doz.	
61.03.93 Other boys' vests and drawers	doz.	25%	15%	
61.03.99 Other under garments:				
.10 Of cotton	doz.	40%	30%	
.20 Of cellulosic fibres	doz.	35%	30%	
.30 Of synthetic fibres	doz.	35%	25%	
.90 Of other fibres	doz.	25%	15%	
61.04 Women's, girls' and infants' under garments:				
61.04.10 Women's shirts, of unprinted cotton fabrics in a plain, twill or sateen weave:				
.10 Khaki-coloured	no.	40% or 35c each	30% or 25c each	
.20 Not khaki-coloured	no.	30% or 35c each	20% or 25c each	
61.04.20 Women's shirts (excluding those of unprinted cotton fabrics in a plain, twill or sateen weave), with attached collars	no.	35% or 50c each	25% or 35c each	
61.04.30 Women's shirts, of silk or of cellulosic fibres, with loose collars	no.	35% or 50c each	25% or 35c each	
61.04.40 Women's shirts of other fibres, with loose collars	no.	30% or 35c each	20% or 25c each	
61.04.50 Girls' shirts of unprinted cotton fabrics in a plain, twill or sateen weave:				



I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V Pre-ferential
			General	M.F.N.	
61.04.50— <i>Continued</i>					
.10 Khaki-coloured	no.	40% or 30c each	30% or 20c each		
.20 Not khaki-coloured	no.	30% or 30c each	20% or 20c each		
61.04.52 Girls' shirts (excluding those of un-printed cotton fabrics in a plain, twill or sateen weave), with attached collars	no.	30% or 35c each	20% or 25c each		
61.04.53 Girls' shirts, of silk or cellulosic fibres, with loose collars	no.	30% or 35c each	20% or 25c each		
61.04.55 Girls' shirts of other fibres, with loose collars	no.	30% or 30c each	20% or 20c each		
61.04.60 Under garments for infants	no.	15%			
61.04.70 Women's pyjama suits and night-dresses, of cellulosic fibres	no.	35% or 35c each	30% or 25c each		
61.04.71 Women's pyjama suits and night-dresses, of silk or synthetic fibres	no.	35% or 65c each	25% or 50c each		
61.04.72 Other women's pyjama suits and night-dresses	no.	35% or 35c each	25% or 25c each		
61.04.80 Girls' pyjama suits and nightdresses, of cellulosic fibres	no.	35%	30%		
61.04.81 Girls' pyjama suits and nightdresses, of silk or synthetic fibres	no.	35% or 65c each	25% or 50c each		
61.04.82 Other girls' pyjama suits and night-dresses	no.	35%	25%		
61.04.85 Women's vests and drawers, of cotton	doz.	40% or 15% plus 150c per doz.	30% or 15% plus 30c per doz.		
61.04.86 Women's vests and drawers, of cellulosic fibres	doz.	35% or 15% plus 180c per doz.	30% or 15% plus 40c per doz.		
61.04.87 Women's vests and drawers, of synthetic fibres	doz.	35% or 240c per doz.	25% or 180c per doz.		
61.04.88 Other women's vests and drawers	doz.	25%	15%		
61.04.90 Girls' vests and drawers, of cotton	doz.	40% or 15% plus 120c per doz.	30% or 15% plus 30c per doz.		
61.04.91 Girls' vests and drawers, of cellulosic fibres	doz.	35% or 15% plus 120c per doz.	30% or 15% plus 30c per doz.		
61.04.92 Girls' vests and drawers, of synthetic fibres	doz.	35% or 120c per doz.	25% or 40c per doz.		

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		General	M.F.N.	Pre-ferential
61.04.93 Other girls' vests and drawers	doz.	25%	15%	
61.04.94 Girls' slips and combinations:				
.10 Of cotton	doz.	40% or 15% plus 150c per doz.	30% or 15% plus 40c per doz.	
.20 Of cellulosic fibres	doz.	35% or 15% plus 150c per doz.	30% or 15% plus 50c per doz.	
.30 Of synthetic fibres	doz.	35% or 150c per doz.	25% or 50c per doz.	
.90 Other	doz.	25%	15%	
61.04.95 Women's slips and combinations:				
.10 Of cotton	doz.	40% or 15% plus 210c per doz.	30% or 15% plus 50c per doz.	
.20 Of cellulosic fibres	doz.	35% or 15% plus 240c per doz.	30% or 15% plus 70c per doz.	
.30 Of synthetic fibres	doz.	35% or 480c per doz.	25% or 360c per doz.	
.90 Other	doz.	25%	15%	
61.04.99 Other under garments:				
.10 Of cotton	doz.	40%	30%	
.20 Of cellulosic fibres	doz.	35%	30%	
.30 Of synthetic fibres	doz.	35%	25%	
.90 Of other fibres	doz.	25%	15%	
61.05 Handkerchiefs	no.	15%		
61.06 Shawls, scarves, mufflers, mantillas, veils and the like:				
61.06.10 Lace shawls; silk shawls; cashmere shawls	lb.	15%		
61.06.20 Shawls (excluding lace shawls, silk shawls and cashmere shawls) of cotton or of more than 60 per cent cotton with wool only, of a weight:				
.10 Exceeding 12 oz. each	lb.	25% or 64c per lb.		
.20 Not exceeding 12 oz. each	lb.	15%		
61.06.30 Shawls (excluding lace shawls, silk shawls and cashmere shawls) containing 40 per cent or more wool, of a weight:				
.10 Exceeding 12 oz. each	lb.	25% or 9c per lb.		
.20 Not exceeding 12 oz. each	lb.	15%		
61.06.40 Shawls (excluding lace shawls, silk shawls and cashmere shawls) of other fibres, of a weight:				

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
61.06.40—Continued					
.10 Exceeding 12 oz. each	lb.	25% or 11½c per lb.			
.20 Not exceeding 12 oz. each	lb.	15%			
61.06.50 Scarves, mufflers and stoles	lb.	15%			
61.06.90 Other	lb.	20%			
61.07 Ties, bow ties and cravats	no.	35% or 15c each	25% or 10c each		
61.08 Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments	no.	20%			
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:					
61.09.10 Brassières and suspender-belts	no.	25% or 15c each	15% or 10c each		
61.09.20 Roll-on girdles	no.	25%	15%		
61.09.30 Corsets, corset-belts, corselettes and girdles (excluding roll-on girdles)	no.	25% or 35c each	15% or 25c each		
61.09.40 Suspender jock-straps	no.	50%	30%		
61.09.50 Braces (trouser suspenders):					
.10 Of a length of less than 30 in. each	doz. pr.	30% or 120c per doz. pr.	22½% or 60c per doz. pr.		
.20 Of a length of 30 in. or more each	doz. pr.	30% or 160c per doz. pr.	22½% or 80c per doz. pr.		
61.09.60 Hose suspenders and belts	no.	15%			
61.09.90 Other	no.	20%			
61.10 Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:					
61.10.10 Gloves, mittens and mitts, specially designed for outdoor sports	pr.	15%	10%		
61.10.20 Gloves, mittens and mitts, specially reinforced or designed for the protection of industrial workers	pr.	20%			15% (U.K.)
61.10.30 Stockings	pr.	20%	15%		10% (U.K.; Canada; Ireland)
61.10.90 Other	pr.	15%			
61.11 Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):					
61.11.10 Belts decorated with more than 24 imitation pearls	lb.	50% or 520c per lb.	20%		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
61.11.20 Belts decorated with 24 or less imitation pearls or with pearls, precious or semi-precious stones (natural, synthetic or reconstructed); belts fitted with buckles or other fittings, of precious metal	no.	25%		
61.11.30 Other belts	no.	15%		
61.11.40 Badges and labels	no.	25%		
61.11.50 Made up textile interlinings	lb.	50%	25%	
61.11.55 Made up waistbanding	lb.	40%	25%	
61.11.90 Other	no.	20%		

## 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 (excluding 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 the following:
  - Goods falling within Chapter 58, 59 or 61; or
  - Old clothing or other articles falling within heading No. 63.01.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
62.01 Travelling rugs and blankets:				
62.01.10 Wholly of cotton or of 60 per cent or more cotton mixed with wool only, of a weight:				
.10 Exceeding 12 oz. each	lb.	25% or 6½c per lb.		
.20 Not exceeding 12 oz. each	lb.	25% or 10c per lb.		
62.01.20 Of 40 per cent or more wool, of a weight:				
.10 Exceeding 12 oz. each	lb.	25% or 9c per lb.		
.20 Not exceeding 12 oz. each	lb.	25% or 10c per lb.		
62.01.30 Of other fibres, of a weight:				
.10 Exceeding 12 oz. each	lb.	25% or 11½c per lb.		
.20 Not exceeding 12 oz. each	lb.	25% or 10c per lb.		
62.02 Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:				
62.02.10 Bedsheets of fabric raised on one or on both sides and commonly known as wintersheets	lb.	30%	25%	



I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Pre-ferential
62.02.20 Bedsheets (excluding wintersheets) and pillow-cases	sq. yd.	35 % or 8½c per sq. yd. of fabric	30 %	
62.02.30 Of unprinted cotton fabrics in a plain, twill or sateen weave (excluding bed-sheets and pillow-cases)	lb.	35 %	30 %	
62.02.40 Other bed linen and table linen	lb.	20 %	15 %	
62.02.45 Kitchen linen, including tea towels and glass cloths	lb.	25 %	15 %	
62.02.50 Towels and face cloths, of terry towelling	lb.	40 % or 30c per lb.	25 % or 20c per lb.	
62.02.55 Face cloths (excluding those of terry towelling)	lb.	15 %		
62.02.60 Towels (excluding those of terry towelling)	lb.	25 %	15 %	
62.02.70 Other toilet linen	lb.	20 %		
62.02.80 Bedspreads	lb.	15 %		
62.02.85 Lampshades	lb.	15 %		
62.02.90 Curtains and other furnishing articles	lb.	20 %		
62.03 Sacks and bags, of a kind used for the packing of goods:				
62.03.10 Of jute or hemp (lined or unlined), of fabric of a weight per sq. yd. of 4 oz. or more but not exceeding 10.5 oz.	lb.	30 % or 5c per lb.		
62.03.20 Other jute or hemp sacks and bags	lb.	free		
62.03.90 Other	lb.	20 %		
62.04 Tarpaulins, sails, awnings, sunblinds, tents and camping goods	lb.	20 %		
62.05 Other made up textile articles (including dress patterns):				
62.05.10 Cotton dusters in a plain, twill or sateen weave	lb.	35 %	30 %	
62.05.15 Other dusters	lb.	20 %	15 %	
62.05.20 Sanitary towels	lb.	25 %	15 %	
62.05.30 Boot and shoe laces	lb.	55 %	25 %	
62.05.40 Cheese cloths or bandages	lb.	free		
62.05.90 Other	lb.	20 %		

# CHAPTER 63

## OLD CLOTHING AND OTHER TEXTILE ARTICLES; RAGS

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Pre-ferential
63.01 Clothing, clothing accessories travelling rugs and blankets, household linen and furnishing articles (excluding 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:				
63.01.10 Overcoats, including raincoats and duffel-coats	no.	25 % or 40c each		

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Preferential
63.01.20 Clothing (excluding overcoats)	no.	25 % or 35c each		
63.01.30 Travelling rugs and blankets	no.	50c each		
63.01.40 Headgear	no.	35c each		
63.01.90 Other	lb.	20 %		
63.02 Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	lb.	20 %		

## 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:

- This Chapter does not cover the following:
  - Footwear, without applied soles, knitted or crocheted (heading No. 60.03) or of other textile fabric (excluding felt or bonded fibre fabric) (heading No. 62.05);
  - Old footwear falling within heading No. 63.01;
  - Articles of asbestos (heading No. 68.13);
  - Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.19); or
  - Toys and skating boots with skates attached (Chapter 97).
- 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 under their appropriate headings) or buttons or other goods falling within heading No. 98.01.
- 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.
- Children's sizes (0-13) have foot measurements starting at 4 inches and rising by  $\frac{1}{4}$  of an inch for each size and  $\frac{1}{8}$  of an inch for each half size up to and including 8 $\frac{1}{2}$  inches. Adult sizes (1-12) have foot measurements starting at 8 $\frac{1}{2}$  inches and rising by  $\frac{1}{4}$  of an inch for each size and  $\frac{1}{8}$  of an inch for each half size.

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Preferential
64.01 Footwear with outer soles and uppers of rubber or artificial plastic material:				
64.01.10 Of rubber	pr.	30 % or 100c per pr.	30 %	
64.01.20 Children's footwear of artificial plastic material:				
.10 Sizes 0 to 2 $\frac{1}{2}$	pr.	free		
.20 Sizes 3 to 6 $\frac{1}{2}$	pr.	30 % or 40c per pr.	15 % or 20c per pr.	
.90 Other	pr.	30 % or 50c per pr.	30 % or 10c per pr.	
64.01.30 Adults' footwear of artificial plastic material:				
.10 Sizes up to 1 $\frac{1}{2}$	pr.	30 % or 50c per pr.	30 % or 10c per pr.	

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
64.01.30—Continued .90 Other	pr.	30% or 100c per pr.	30% or 35c per pr.	
64.02 Footwear with outer soles of leather or composition leather; footwear (ex- cluding footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material:				
64.02.10 Bedroom slippers	pr.	30% or 100c per pr.	30%	
64.02.15 Ballet dancing shoes	pr.	30% or 100c per pr.	30%	
64.02.20 Spiked athletic shoes	pr.	15%		
64.02.30 Children's shoes with rubber outer soles and textile fabric uppers, of a kind commonly worn by tennis players or gymnasts:				
.10 Sizes 0 to 2½	pr.	free		
.20 Sizes 3 to 6½	pr.	30% or 40c per pr.	15% or 20c per pr.	
.90 Other	pr.	30% or 50c per pr.	30% or 10c per pr.	
64.02.40 Adults' shoes with rubber outer soles and textile fabric uppers, of a kind commonly worn by tennis players and gymnasts:				
.10 Sizes up to 1½	pr.	30% or 25c per pr.	30%	
.20 Sizes 2 to 4	pr.	30% or 75c per pr.	30%	
.90 Other	pr.	30% or 75c per pr.	30% or 15c per pr.	30% or 5c per pr. (U.K.; Canada)
64.02.50 Children's footwear not elsewhere enumerated in this heading, with outer soles of rubber or artificial plastic material:				
.10 Sizes 0 to 2½	pr.	free		
.20 Sizes 3 to 6½	pr.	30% or 40c per pr.	15% or 20c per pr.	
.90 Other	pr.	30% or 50c per pr.	30% or 10c per pr.	
64.02.60 Adults' footwear not elsewhere enumerated in this heading, with outer soles of rubber or artificial plastic material:				
.10 Sizes up to 1½	pr.	30% or 50c per pr.	30% or 10c per pr.	
.90 Other	pr.	30% or 100c per pr.	30% or 35c per pr.	

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
64.02.70 Children's footwear not elsewhere enumerated in this heading, with outer soles of leather or composition leather:				
.10 Sizes 0 to 2½	pr.	free		
.20 Sizes 3 to 6½	pr.	30% or 40c per pr.	15% or 20c per pr.	
.90 Other	pr.	30% or 50c per pr.	30% or 10c per pr.	
64.02.80 Adults' footwear not elsewhere enumerated in this heading, with outer soles of leather or composition leather:				
.10 Sizes up to 1½	pr.	30% or 50c per pr.	30% or 10c per pr.	
.90 Other	pr.	30% or 100c per pr.	30% or 35c per pr.	
64.03 Footwear with outer soles of wood or cork:				
64.03.10 Footwear with outer soles of wood	pr.	30% or 100c per pr.	30%	
64.03.20 Children's footwear with outer soles of cork:				
.10 Sizes 0 to 2½	pr.	free		
.20 Sizes 3 to 6½	pr.	30% or 40c per pr.	15% or 20c per pr.	
.90 Other	pr.	30% or 50c per pr.	30% or 10c per pr.	
64.03.30 Adults' footwear with outer soles of cork:				
.10 Sizes up to 1½	pr.	30% or 50c per pr.	30% or 10c per pr.	
.90 Other	pr.	30% or 100c per pr.	30% or 35c per pr.	
64.04 Footwear with outer soles of other materials:				
64.04.10 Bedroom slippers	pr.	30% or 100c per pr.	30%	
64.04.15 Ballet dancing shoes	pr.	30% or 100c per pr.	30%	
64.04.20 Children's footwear with textile fabric uppers and with outer soles of rope:				
.10 Sizes 0 to 2½	pr.	free		
.20 Sizes 3 to 6½	pr.	30% or 40c per pr.	15% or 20c per pr.	
.90 Other	pr.	30% or 25c per pr.	30%	



I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
64.04.30 Adults' footwear with textile fabric uppers and with outer soles of rope:					
.10 Sizes up to 1½	pr.	30% or 25c per pr.	30%		
.20 Sizes 2 to 4	pr.	30% or 75c per pr.	30%		
.90 Other	pr.	30% or 75c per pr.	30% or 15c per pr.		30% or 5c per pr. (U.K.; Canada)
64.04.70 Children's footwear (excluding bedroom slippers and ballet dancing shoes) with outer soles of other material:					
.10 Sizes 0 to 2½	pr.	free			
.20 Sizes 3 to 6½	pr.	30% or 40c per pr.	15% or 20c per pr.		
.90 Other	pr.	30% or 50c per pr.	30% or 10c per pr.		
64.04.80 Adults' footwear (excluding bedroom slippers and ballet dancing shoes) with outer soles of other material:					
.10 Sizes up to 1½	pr.	30% or 50c per pr.	30% or 10c per pr.		
.90 Other	pr.	30% or 100c per pr.	30% or 35c per pr.		
64.05 Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal:					
64.05.10 Uppers suitable for use with shoes (with rubber outer soles) commonly worn by tennis players and gymnasts	pr.	25c per pr.			15c per pr. (U.K.; Canada)
64.05.20 Other uppers	pr.	30% or 75c per pr.	25% or 50c per pr.		
64.05.40 Soles, tips and heels, of rubber	lb.	30%			
64.05.50 Soles, tips and heels, of artificial plastic material:					
.10 Heels with detachable top-pieces	no.	free			
.90 Other	no.	30%			
64.05.60 Soles, tips and heels, of wood or cork:					
.10 Heels, wooden, not leather covered	no.	free			
.20 Clog soles of wood	no.	free			
.90 Other	no.	30%			
64.05.70 Stiffeners (toe or heel), arch supports and heel socks	no.	free			
64.05.80 Uppers (half pairs) mounted on dummy lasts of wood or unmounted, suitable for use as manufacturing models	no.	free			
64.05.90 Other parts of footwear	no.	30%			
64.05.99 Removable fittings (for example, hose protectors, heel cushions and loose insoles)	no.	20%			

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
64.06 Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof:				
64.06.10 Wholly or chiefly of leather or of composition leather (excluding cricket pads and shin-guards)	no.	25%		
64.06.20 Cricket pads and shin-guards	no.	15%	10%	
64.06.90 Other	no.	20%		

CHAPTER 65  
HEADGEAR AND PARTS THEREOF

NOTES:

- This Chapter does not cover the following:
  - 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 (excluding hat-shapes made by the sewing in spirals of plaited or other strips).
- In heading No. 65.05 the expression "cloth hats" shall be taken to mean headgear of any description obtained by sewing together panels, crowns and brims, cut from woven textile fabrics (whether or not coated or impregnated).

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
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:				
65.01.10 Hat-forms, hat bodies and hoods, of furfelt:				
.10 Suitable for men's hats	no.	20%		
.20 Other	no.	15%		
65.01.20 Hat-forms, hat bodies and hoods, of other felt	no.	20% plus 10c each	15%	
65.01.30 Plateaux and manchons (including slit manchons), of felt	no.	20%		
65.02 Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims	no.	15%		
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:				
65.03.10 For women or girls	no.	25%		
65.03.20 Furfelt hats for men	no.	30% or 800c per doz.	25% or 800c per doz.	
65.03.30 Wool felt hats for men	no.	25% plus 120c per doz. or 240c per doz.	20% or 90c per doz.	
65.03.40 Felt hats for boys	no.	25%		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
65.03.90 Other	no.	25%		
65.04 Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed:				
65.04.10 For women or girls	no.	25%		
65.04.20 For men or boys	no.	25%		
65.04.90 Other	no.	25%		
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:				
65.05.10 Caps of the kind worn by nurses	no.	35% or 90c per doz.	30% or 60c per doz.	
65.05.20 Hair nets	no.	20%		
65.05.30 Berets	no.	25%	20%	
65.05.40 Cloth hats identifiable as women's wear, trimmed	no.	35% or 140c per doz.	25% or 100c per doz. with a maximum of 30%	
65.05.45 Other cloth hats	no.	35% or 140c per doz.	25% or 100c per doz.	
65.05.90 Other	no.	25%		
65.06 Other headgear, whether or not lined or trimmed:				
65.06.10 Rubber bathing caps	no.	15%		
65.06.30 Hard hats for miners and other industrial workers; firemen's helmets	no.	free		
65.06.90 Other	no.	25%		
65.07 Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chin straps, for headgear	no.	20%		

#### CHAPTER 66

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

##### NOTES:

1. This Chapter does not cover the following:

- (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	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
66.01 Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	no.	20%		

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Preferential
		General	M.F.N.		
66.02 Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like:					
66.02.10 Of leather or composition leather	no.	25%			
66.02.20 Of other materials	no.	20%			
66.03 Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02:					
66.03.10 Of umbrellas and sunshades	no.	20%			
66.03.20 Of walking-sticks, canes, whips, riding-crops and the like	no.	20%			

#### CHAPTER 67

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

##### NOTES:

- This Chapter does not cover the following:
  - Straining cloth of human hair (heading No. 59.17);
  - Floral motifs of lace, of embroidery or other textile fabric (Section XI);
  - Footwear (Chapter 64);
  - Headgear (Chapter 65);
  - Feather dusters (heading No. 96.04), powder-puffs (heading No. 96.05) or hair sieves (heading No. 96.06); or
  - Toys, sports requisites or carnival articles (Chapter 97).
- Heading No. 67.01 is to be taken not to apply to the following:
  - Goods (for example, bedding) in which feathers or down constitute only filling or padding;
  - Articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding;
  - Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02; or
  - Fans (heading No. 67.05).
- Heading No. 67.02 is to be taken not to apply to the following:
  - Articles of glass (Chapter 70);
  - 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, gluing or similar methods.

I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Preferential
		General	M.F.N.		
67.01 Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (excluding goods falling within heading No. 05.07 and worked quills and scapes):					
67.01.10 Trimmings of feathers or down	lb.	free			
67.01.90 Other	lb.	20%			
67.02 Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit	lb.	20%			
67.03 Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like:					
67.03.10 Human hair, bleached or dyed	lb.	free			
67.03.20 Other human hair	lb.	10%			
67.03.30 Wool or other animal hair	lb.	10%			
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)	lb.	20%			
67.05 Fans and handscreens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material	lb.	20%			



## 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 the following:

- (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, bitumenised or asphalted paper);
- (c) Coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bitumenised 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.

I Tariff Heading	II Statistical Unit	III      IV      V Rate of Duty		
		General	M.F.N.	Preferential
68.01 Road and paving setts, curbs and flagstones, of natural stone (excluding slate)	lb.	20%		
68.02 Worked monumental or building stone, and articles thereof (including mosaic cubes), excluding goods falling within heading No. 68.01 or within Chapter 69:				
68.02.10 Roughly sawn blanks	lb.	free		
68.02.20 Marble, ground, polished or otherwise worked; marble tombstones and chips	lb.	20%	15%	
68.02.90 Other	lb.	20%		
68.03 Worked slate and articles of slate, including articles of agglomerated slate:				
68.03.10 Roofing slates	lb.	free		
68.03.90 Other	lb.	20%		
68.04 Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, truing 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:				
68.04.10 Of natural stone or agglomerated natural stone	lb.	free		
68.04.20 Of emery or corundum	lb.	free		
68.04.90 Other	lb.	15%		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
68.05 Hand polishing stones, whetstones, oil-stones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery:				
68.05.10 Of natural stone	lb.	free		
68.05.20 Of emery or corundum	lb.	free		
68.05.90 Other	lb.	15%		
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:				
68.06.10 Of emery or corundum	lb.	free		
68.06.20 Other, bonded with glue only	lb.	15%		
68.06.90 Other	lb.	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 (excluding those falling in heading No. 68.12 or 68.13, or in Chapter 69)	lb.	free		
68.08 Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)	lb.	20%		
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	lb.	20%		
68.10 Articles of plastering material	lb.	20%		
68.11 Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	lb.	20%		
68.12 Articles of asbestos-cement, of cellulose fibre-cement or the like:				
68.12.10 Asbestos-cement pipes and tubes	lb.	free		
68.12.20 Asbestos-cement ridging and guttering	lb.	free		
68.12.70 Other articles of asbestos-cement	lb.	free		
68.12.80 Articles of cellulose fibre-cement	lb.	20%		
68.13 Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not (excluding goods falling within heading No. 68.14); mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures:				
68.13.10 Fibre and waste	lb.	10%		
68.13.20 Thread	lb.	free		
68.13.25 Woven fabric	lb.	10%		
68.13.30 Prepared packing and lagging, for thermal insulation	lb.	free		
68.13.40 Asbestos gloves, mittens and mitts	no.	20%		15% (U.K.)
68.13.50 Clothing and headgear	no.	15%		
68.13.60 Cords, braids, plaits and similar packing	lb.	free		
68.13.90 Other	no.	20%		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
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:				
68.14.10 Brake linings of woven or plaited material	lb.	5c per lb.		
68.14.20 Brake linings of pressure or similarly moulded material	lb.	20%		
68.14.90 Other	lb.	5c per lb.		
68.15 Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium):				
68.15.10 Lamp-chimneys	no.	25%		
68.15.20 Plates or sheets (not bonded)	lb.	15%		
68.15.30 Micanite, micafolium and similar bonded mica splittings	lb.	20%		
68.15.90 Other	lb.	20%		
68.16 Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included	lb.	free		

## CHAPTER 69

### CERAMIC PRODUCTS

#### NOTES:

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

I Tariff Heading	II Statistical Unit	III	IV Rate of Duty	V
		General	M.F.N.	Pre-ferential
SUB-CHAPTER I				
HEAT-INSULATING AND REFRACTORY GOODS				
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:				
69.01.10 Bricks	lb.	free		
69.01.90 Other	lb.	20%		
69.02 Refractory bricks, blocks, tiles and similar refractory constructional goods (excluding goods falling within heading No. 69.01):				
69.02.10 Bricks	lb.	free		
69.02.90 Other	lb.	20%		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
69.03 Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods) (excluding goods falling within heading No. 69.01):				
69.03.10 Muffles, nozzles, plugs, burner jets, and similar parts of industrial furnaces	lb.	free		
69.03.20 Saggars, stands and other kiln furniture to support or separate pottery during firing	lb.	5%	3%	free (U.K.)
69.03.90 Other	lb.	free		
SUB-CHAPTER II				
OTHER CERAMIC PRODUCTS				
69.04 Building bricks (including flooring blocks, support or filler tiles and the like)	lb.	free		
69.05 Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	lb.	20%		
69.06 Piping, conduits and guttering (including angles, bends and similar fittings)	lb.	25%		
69.07 Unglazed setts, flags and paving, hearth and wall tiles:				
69.07.10 Mosaic cubes	sq. yd.	20% plus 150c per sq. yd.	20% plus 90c per sq. yd.	
69.07.20 Paving and hearth tiles (excluding mosaic cubes), vitrified	sq. yd.	20% plus 150c per sq. yd.	20% plus 90c per sq. yd.	
69.07.40 Wall tiles (excluding mosaic cubes)	sq. yd.	20%		
69.07.50 Bordering, capping, skirting, frieze, angle, corner and other fitting tile pieces for finishing off facing and paving work	lb.	20%		
69.07.90 Other	lb.	20%		
69.08 Glazed setts, flags and paving, hearth and wall tiles:				
69.08.10 Mosaic cubes	sq. yd.	20% plus 150c per sq. yd.	20% plus 90c per sq. yd.	
69.08.20 Paving and hearth tiles (excluding mosaic cubes), vitrified	sq. yd.	20% plus 150c per sq. yd.	20% plus 90c per sq. yd.	
69.08.40 Wall tiles (excluding mosaic cubes)	sq. yd.	20%		
69.08.50 Bordering, capping, skirting, frieze, angle, corner and other fitting tile pieces for finishing off facing and paving work	lb.	20%		
69.08.90 Other	lb.	20%		
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:				
69.09.10 Laboratory wares	lb.	free		



I Tariff Heading	II Statistical Unit	III      IV Rate of Duty			V Pre- ferential
		General	M.F.N.		
69.09.20 Troughs, tubs and similar articles, of a kind used in agriculture	lb.	free			
69.09.30 Raschig rings, extrusion dies, distillation coils and other industrial wares	no.	free			
69.09.40 Pots, jars and similar containers	no.	15%			
69.10 Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fittings	no.	20%			
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):					
69.11.10 Toiletware or tableware (excluding sweet dishes and ash trays)	lb.	1000c per 100 lb.	585c per 100 lb. with a maximum of 30%		
69.11.15 Sweet dishes and ash trays	lb.	1000c per 100 lb.	585c per 100 lb. with a maximum of 20%		
69.11.20 Other, of a f.o.b. price not exceeding 30c each	no.	30c each	10c each		
69.11.30 Other, of a f.o.b. price exceeding 30c each but not exceeding 100c each	no.	50% or 30c each	25% or 15c each		
69.11.90 Other	lb.	50%	5%		
69.12 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery:					
69.12.10 Toiletware or tableware (excluding sweet dishes and ash trays)	lb.	1000c per 100 lb.	585c per 100 lb. with a maximum of 30%		
69.12.15 Sweet dishes and ash trays	lb.	1000c per 100 lb.	585c per 100 lb. with a maximum of 20%		
69.12.20 Other, of a f.o.b. price not exceeding 30c each	no.	30c each	10c each		
69.12.30 Other, of a f.o.b. price exceeding 30c each but not exceeding 100c each	no.	50% or 30c each	25% or 15c each		
69.12.90 Other	lb.	50%	5%		
69.13 Statuettes and other ornaments, and articles of personal adornment; articles of furniture:					
69.13.10 Articles of personal adornment	no.	25%			
69.13.90 Other	no.	50% or 30c each	20%		
69.14 Other articles	no.	50% or 30c each	20%		

## GLASS AND GLASSWARE

## NOTES:

1. This Chapter does not cover the following:

- (a) (i) Ceramic enamels (heading No. 32.08);
- (ii) Goods falling within Chapter 39 (for example, glass fibre laminate sheets);
- (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, blown or float 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. The expression "glass" is to be taken to extend to fused quartz and fused silica.

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		General	M.F.N.		
70.01 Waste glass (cullet); glass in the mass (excluding optical glass)	lb.	free			
70.02 Glass of the variety known as "enamel" glass, in the mass, rods and tubes	lb.	free			
70.03 Glass in balls, rods and tubes, unworked (excluding optical glass)	lb.	free			
70.04 Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	sq. ft.	20%			
70.05 Unworked drawn or blown glass (including flashed glass), in rectangles:					
70.05.10 Plain clear, of a weight per sq. ft. not exceeding 18 oz.	sq. ft.	30c per 100 sq. ft.			20c per 100 sq. ft. (U.K.)
70.05.20 Plain clear, of a weight per sq. ft. exceeding 18 oz. but not exceeding 24 oz.	sq. ft.	40c per 100 sq. ft.			30c per 100 sq. ft. (U.K.)
70.05.30 Plain clear, of a weight per sq. ft. exceeding 24 oz.	sq. ft.	40c per 100 sq. ft.			
70.05.90 Other	sq. ft.	20%			
70.06 Cast, rolled, drawn, blown or float glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked:					
70.06.10 Polished plate glass, exceeding 10 sq. ft. per sheet	sq. ft.	416½c per 100 sq. ft.			333½c per 100 sq. ft. (U.K.)
70.06.20 Polished plate glass, not exceeding 10 sq. ft. per sheet	sq. ft.	83½c per 100 sq. ft.			free (U.K.)
70.06.30 Float glass, exceeding 10 sq. ft. per sheet	sq. ft.	333c per 100 sq. ft.			
70.06.40 Float glass, not exceeding 10 sq. ft. per sheet	sq. ft.	free			
70.06.90 Other	sq. ft.	20%			

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
70.07 Cast, rolled, drawn, blown or float 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:				
70.07.10 Stained glass windows	no.	free		
70.07.20 Multiple-walled insulating glass	sq. ft.	20%		
70.07.30 Leaded lights and the like (excluding stained glass windows)	sq. ft.	20%		
70.07.90 Cast, rolled, drawn, blown or float glass, worked	sq. ft.	20%		
70.08 Safety glass consisting of toughened or laminated glass, shaped or not	sq. ft.	20%		
70.09 Glass mirrors (including rear-view mirrors), unframed, framed or backed:				
70.09.10 With metal frames plated with precious metal	no.	30%		
70.09.90 Other	no.	20% or 2½c each		
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:				
70.10.10 Syphon vases	no.	5%		
70.10.20 Beer and mineral water type bottles:				
.10 Of a capacity not exceeding 7½ fl. oz.	gross	25c per gross		
.20 Of a capacity exceeding 7½ fl. oz. but not exceeding 14 fl. oz.	gross	37½c per gross		
.40 Of a capacity exceeding 14 fl. oz. but not exceeding 28 fl. oz.	gross	50c per gross		
.50 Of a capacity exceeding 28 fl. oz.	gross	25%		
70.10.90 Other containers	lb.	15%		
70.10.99 Stoppers and other closures	lb.	5%		
70.11 Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like:				
70.11.10 Bulbs suitable for electric lamps	no.	5%		free (U.K.)
70.11.90 Other	no.	20%	5%	
70.12 Glass liners for vacuum flasks or for other vacuum vessels, and blanks therefor	no.	20%	5%	
70.13 Glassware (excluding 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:				
70.13.10 Ashtrays	no.	20%		
70.13.90 Other	no.	20%	5%	

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
70.14 Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:				
70.14.10 Chandeliers and other gas or electric lighting fittings	no.	5%		free (U.K.)
70.14.20 Oil lamps; lamp-chimneys and lamp-shades, for oil lamps	no.	5%		
70.14.30 Lampshades, reflectors, globes and diffusers, of glass moulded to shape, suitable for gas or electric lighting	no.	5%		free (U.K.)
70.14.40 Reflex glass studs suitable for traffic signs	no.	free		
70.14.90 Other	no.	20%		
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	no.	20%		
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:				
70.16.10 Glass bricks	lb.	free		
70.16.90 Other	lb.	20%		
70.17 Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules:				
70.17.10 Laboratory glassware	lb.	free		
70.17.20 Hygienic and pharmaceutical glassware (excluding chamber pots, spittoons, urinals, bedpans and medicine droppers)	lb.	free		
70.17.30 Glass ampoules	lb.	15%		
70.17.90 Other	lb.	20%	5%	
70.18 Optical glass and elements of optical glass (excluding optically worked elements); blanks for corrective spectacle lenses	lb.	free		
70.19 Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes, of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini):				
70.19.10 Glass beads (excluding imitation pearls), loose or provisionally strung	lb.	25% or 500c per 100 lb.	15% or 330c per 100 lb.	
70.19.20 Imitation pearls, loose or provisionally strung, or mounted into articles (excluding bracelets and necklaces) containing more than 24 individual pearls	lb.	50% or 520c per lb.	25%	
70.19.21 Imitation pearl bracelets and necklaces (the length of an article for duty purposes to be deemed to be the total length of the number of individual strings or rows comprising such article)	ft.	50% or 10c per ft.	25%	



I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
70.19.30 Imitation precious or semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares and articles of glassware made therefrom		25 %		
70.19.40 Mosaics and similar decorative cubes and plates	sq. yd.	20 % plus 150c per sq. yd.	20 % plus 90c per sq. yd.	
70.19.50 Glass grains (ballotini)	lb.	20 %		
70.19.90 Other	lb.	20 %	5 %	
70.20 Glass fibre (including wool), yarns, fabrics, and articles made therefrom:				
70.20.10 Glass wool, for use with industrial filters	lb.	5 %		free (U.K.)
70.20.15 Other glass wool	lb.	20 %		
70.20.20 Continuous filament fibres and yarns	lb.	20 %		
70.20.30 Staple fibres, slivers, rovings and staple fibre yarn	lb.	20 %		
70.20.40 Woven fabrics, including narrow loom fabrics	lb.	10 %		
70.20.50 Prepared electrical insulating tape	lb.	5 %		free (U.K.)
70.20.90 Other	lb.	20 %		
70.21 Other articles of glass:				
70.21.10 Floats for fishing nets; lifebuoys and lifebelts	no.	free		
70.21.20 Articles identifiable for use solely or principally in industry	no.	free		
70.21.90 Other	no.	20 %	5 %	

#### 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:

- Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:
  - Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
  - Of precious metal or of rolled precious metal,
 are to be classified under this Chapter and not under any other Chapter.
- 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;
  - Heading No. 71.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).
- This Chapter does not cover the following:
  - Amalgams of precious metal, and colloidal precious metal (heading No. 28.49);
  - Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30;
  - Goods falling in Chapter 32 (for example, lustres);
  - Handbags and other articles falling within heading No. 42.02 or 42.03;
  - Goods of heading No. 43.03 or 43.04;
  - Goods falling within Section XI (textiles and textile articles);
  - Footwear (Chapter 64) and headgear (Chapter 65);
  - Umbrellas, walking-sticks and other articles falling within Chapter 66;
  - Fans and handscreens of heading No. 67.05;
  - Coin (Chapter 72 or 99);
  - 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 excluding 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), excluding 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 indicates, 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 precious metal in accordance with the rules in Note 5 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.
  7. The expression "rolled precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. The expression is also to be taken to cover base metal inlaid with precious metal.
  8. For the purposes of heading No. 71.12, the expression "articles of jewellery" means:
    - (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, earrings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
    - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette-cases, powder boxes, chain purses, cachou boxes).
  9. For the purposes of heading No. 71.13, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toiletware, smokers' requisites and other articles of household, office or religious use.
  10. For the purposes of heading No. 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but excluding buttons, studs, cuff-links or other articles of heading No. 98.01 or dress combs, hair-slides or the like of heading No. 98.12), not incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed:
    - (a) Wholly or partly of base metal, whether or not plated with precious metal; or
    - (b) Of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly.
  11. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
SUB-CHAPTER I				
PEARLS AND PRECIOUS AND SEMI-PRECIOUS STONES				
71.01 Pearls, unworked or worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport)	lb.	25%		
71.02 Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport):				
71.02.10 Industrial diamonds	carat	free		
71.02.20 Diamonds (excluding industrial diamonds), unworked	carat	free		

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Pre-ferential
71.02.30 Diamonds (excluding industrial diamonds), cut or otherwise worked	carat	25%		
71.02.80 Precious and semi-precious stones (excluding diamonds), unworked		free		
71.02.90 Precious and semi-precious stones (excluding diamonds), worked		25%		
71.03 Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport):				
71.03.10 Unworked		free		
71.03.20 Cut or otherwise worked		25%		
71.04 Dust and powder of natural or synthetic precious or semi-precious stones		free		
SUB-CHAPTER II				
PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED				
71.05 Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:				
71.05.10 Unwrought silver	fine oz.	free		
71.05.20 Bar, rod, plates, sheets and strip (excluding foil, wire and thread); soldering alloys	fine oz.	free		
71.05.30 Foil, whether or not in booklets or backed	oz.	5%		
71.05.90 Other	oz.	10%		
71.06 Rolled silver, unworked or semi-manufactured	oz.	10%		
71.07 Gold, including platinum-plated gold, unwrought or semi-manufactured:				
71.07.10 Gold bullion	fine oz.	free		
71.07.20 Unwrought gold (excluding bullion)	fine oz.	free		
71.07.40 Bar, rod, plates, sheets and strip (excluding foil, wire and thread)	fine oz.	free		
71.07.50 Foil, whether or not in booklets or backed	oz.	5%		
71.07.90 Other	oz.	10%		
71.08 Rolled gold on base metal or silver, unworked or semi-manufactured	oz.	10%		
71.09 Platinum and other metals of the platinum group, unwrought or semi-manufactured:				
71.09.10 Platinum sponge	oz.	free		
71.09.20 Platinum, in ingots, bars, sheets, or strip	oz.	free		
71.09.90 Other	oz.	10%		
71.10 Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	oz.	10%		
71.11 Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemelis, and other waste and scrap, of precious metal:				
71.11.10 Of gold	oz.	free		
71.11.20 Of silver or of platinum or of the other metals of the platinum group	oz.	free		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
SUB-CHAPTER III				
JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES				
71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal:				
71.12.10 Articles of personal use, of a kind normally carried in the pocket, in the handbag or on the person	no.	20%		
71.12.90 Other	no.	25%		
71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal (excluding goods falling within heading No. 71.12)		30%		
71.14 Other articles of precious metal or rolled precious metal:				
71.14.10 Platinum crucibles; platinum wire cloth		free		
71.14.90 Other		30%		
71.15 Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed):				
71.15.10 Agate burnishing tools, thread spinning guides and other articles for industrial purposes	no.	5%	3%	free (U.K.)
71.15.20 Fishing rod fittings of agate	no.	15%	10%	
71.15.30 Articles of personal adornment	no.	25%		
71.15.90 Other	no.	20%		
71.16 Imitation jewellery:				
71.16.10 Imitation pearl bracelets and necklaces (the length of an article for duty purposes to be deemed to be the total length of the number of individual strings or rows comprising such article)	ft.	50% or 10c per ft.	25%	
71.16.20 Mounted with more than 24 imitation pearls (excluding bracelets and necklaces)	lb.	50% or 520c per lb.	25%	
71.16.90 Other	lb.	25%		

# CHAPTER 72

## COIN

### NOTES:

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

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
72.01 Coin:					
72.01.10 Coin, not being legal tender (excluding gold coin)	lb.	free			
72.01.20 Gold coin	lb.	free			
72.01.90 Other	lb.	free			



SECTION XV  
BASE METALS AND ARTICLES OF BASE METAL

NOTES:

1. This Section does not cover the following:
  - (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) 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, excluding 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.
  - (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 indicates, 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 indicate, articles of base metal (including articles of mixed materials treated as articles of base metal under Note VIII of the General Notes to this Schedule) 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 "scrap and waste" means scrap and waste metal fit only for the recovery of metal or for use in the manufacture of chemicals.

CHAPTER 73

IRON AND STEEL AND ARTICLES THEREOF

NOTES:

1. In this Chapter the following expressions have the meanings hereby assigned to them:
  - (a) Pig iron and cast iron (heading No. 73.01):

A ferrous product containing, by weight, 1.9 per cent or more of carbon, and which may contain one or more of the following elements within the weight limits specified:

    - less than 15 per cent phosphorus,
    - not more than 8 per cent silicon,
    - not more than 6 per cent manganese,
    - not more than 30 per cent chromium,
    - not more than 40 per cent tungsten, and

an aggregate of not more than 10 per cent of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum). However, the ferrous alloys known as "non-distorting tool steels", containing, by weight, 1.9 per cent or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate headings.

(b) **Splegeleisen (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 2.00 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, 0.60 per cent or more 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.

(i) **Slabs and sheet bars (including tinplate bars) (heading No. 73.07):**

Semi-finished products of rectangular section, of a thickness of 6 millimetres or more of a width of 150 millimetres or more and of such dimensions that the thickness does not exceed one quarter of the width.

(k) **Coils for re-rolling (heading No. 73.08):**

Coiled semi-finished hot-rolled products, of rectangular section, 1.5 millimetres or more thick, of a width exceeding 500 millimetres and of a weight of 500 kilogrammes or more 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 (excluding 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 they do not thereby assume the character of articles or of 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), (i), (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 covers concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition.

(g) Hollow mining drill steel (heading No. 73.10):

Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 millimetres but does not exceed 50 millimetres, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.18.

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

Products (excluding those falling within heading No. 73.16) which do not conform to the entirety of any of the definitions (h), (i), (j), (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.

For the purposes of classification of angles, shapes and sections, measurement, in the case of I, U, H and Z sections, shall be taken to be the distance between the outer surfaces of the two parallel planes and, in the case of angles, the outer length of the leg or of the longest leg, as the case may be. In all other cases the classification is determined by the greatest dimension of the cross-section.

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	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
73.01 Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms:				
73.01.10 Spiegeleisen	lb.	free		
73.01.90 Other	lb.	free		
73.02 Ferro-alloys:				
73.02.10 Ferro-manganese	lb.	free		
73.02.20 Ferro-silicon	lb.	free		
73.02.30 Ferro-chromium	lb.	free		
73.02.90 Other	lb.	20%		
73.03 Scrap and waste metal, of iron or steel:				
73.03.10 Not sorted or graded	lb.	free		
73.03.20 Sorted or graded, of cast iron	lb.	free		
73.03.30 Sorted or graded, of tinned iron or steel	lb.	free		
73.03.90 Other	lb.	free		
73.04 Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel	lb.	20%		
73.05 Iron or steel powders; sponge iron or steel:				
73.05.10 Iron or steel powders	lb.	10%		
73.05.50 Sponge iron or steel	lb.	10%		
73.06 Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel:				
73.06.10 Ingots	lb.	free		
73.06.90 Other	lb.	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:				
73.07.10 Blooms, billets, slabs and sheet bars (including tinplate bars)	lb.	free		

I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V Pre-ferential
			General	M.F.N.	
73 07.90 Pieces roughly shaped by forging	lb.	10%			
73.08 Iron or steel coils, for re-rolling	lb.	3%			free (U.K.)
73.09 Universal plates, of iron or steel	lb.	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:					
73.10.10 Wire rod	lb.	3%			free (U.K.)
73.10.50 Hot-rolled bars and rods (excluding wire rod)	lb.	3%			free (U.K.)
73.10.60 Forged bars and rods	lb.	10%			
73.10.70 Extruded bars and rods	lb.	10%			
73.10.80 Hollow mining drill steel	lb.	3%			free (U.K.)
73.10.90 Other	lb.	10%			
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:					
73.11.10 Hot-rolled angles, shapes and sections, 80 mm. high or over	lb.	3%			free (U.K.)
73.11.20 Forged angles, shapes and sections, 80 mm. high or over	lb.	10%			
73.11.30 Extruded angles, shapes and sections, 80 mm. high or over	lb.	10%			
73.11.40 Other angles, shapes and sections, 80 mm. high or over	lb.	10%			
73.11.50 Hot-rolled angles, shapes and sections, less than 80 mm. high	lb.	3%			free (U.K.)
73.11.60 Forged angles, shapes and sections, less than 80 mm. high	lb.	10%			
73.11.70 Extruded angles, shapes and sections, less than 80 mm. high	lb.	10%			
73.11.80 Other angles, shapes and sections, less than 80 mm. high	lb.	10%			
73.11.90 Sheet piling	lb.	3%			free (U.K.)
73.12 Hoop and strip, of iron or steel, hot-rolled or cold-rolled:					
73.12.10 Not plated, coated or clad (whether or not perforated)	lb.	3%			free (U.K.)
73.12.20 Plated, coated or clad with zinc	lb.	3%			free (U.K.)
73.12.30 Plated, coated or clad with tin	lb.	3%			free (U.K.)
73.12.40 Plated, coated or clad with lead	lb.	3%			free (U.K.)
73.12.90 Plated, coated or clad with other materials	lb.	3%			
73.13 Sheets and plates, of iron or steel, hot-rolled or cold-rolled:					
73.13.10 More than 4.75 mm. in thickness (excluding tinned sheets and plates):					
.10 Not plated, coated or clad	lb.	free			
.20 Plated, coated or clad with lead or zinc	lb.	free			
.30 Plated, coated or clad with chromium, nickel or copper	lb.	3%			
.90 Other	lb.	20%			



I Tariff Heading	II Statistical Unit	III      IV Rate of Duty			V Pre- ferential
		General	M.F.N.		
73.13.20 3 mm. or more but not more than 4.75 mm. in thickness (excluding tinned sheets and plates):					
.10 Not plated, coated or clad	lb.	free			
.20 Plated, coated or clad with lead or zinc	lb.	free			
.30 Plated, coated or clad with chromium, nickel or copper	lb.	3%			
.90 Other	lb.	20%			
73.13.30 Less than 3 mm. in thickness, not plated, coated or clad:					
.10 Less than 1 mm. in thickness	lb.	3%			free (U.K.)
.20 1 mm. or more, but less than 2 mm. in thickness	lb.	3%			free (U.K.)
.90 Other	lb.	3%			free (U.K.)
73.13.40 Tinned sheets and plates (excluding lacquered or varnished):					
.10 More than 4.75 mm. in thickness	lb.	free			
.20 3 mm. or more but not more than 4.75 mm. in thickness	lb.	free			
.30 2 mm. or more but not more than 3 mm. in thickness	lb.	3%			free (U.K.)
.90 Other	lb.	3%			free (U.K.)
73.13.50 2 mm. or more, but less than 3 mm. in thickness, plated, coated or clad other than with tin:					
.10 Painted, lacquered or varnished	lb.	20%	15%		
.20 Printed	lb.	25%			
.30 Plated, coated or clad with lead or zinc	lb.	3%			free (U.K.)
.40 Plated, coated or clad with chromium, nickel or copper	lb.	3%			
.90 Other	lb.	20%			
73.13.60 1 mm. or more, but less than 2 mm. in thickness, plated, coated or clad other than with tin:					
.10 Painted, lacquered or varnished	lb.	20%	15%		
.20 Printed	lb.	25%			
.30 Plated, coated or clad with lead or zinc	lb.	3%			free (U.K.)
.40 Plated, coated or clad with chromium, nickel or copper	lb.	3%			
.90 Other	lb.	20%			
73.13.70 Less than 1 mm. in thickness, plated, coated or clad other than with tin:					
.10 Painted, lacquered or varnished	lb.	20%	15%		
.20 Printed	lb.	25%			
.30 Plated, coated or clad with lead or zinc	lb.	3%			free (U.K.)
.40 Plated, coated or clad with chromium, nickel or copper	lb.	3%			
.90 Other	lb.	20%			
73.13.80 Corrugated sheets and plates:					
.10 Plated, coated or clad with lead, tin or zinc	lb.	3%			free (U.K.)
.90 Plated, coated or clad with other substances	lb.	free			

I Tariff Heading		II Statistical Unit	III	IV Rate of Duty		V
			General	M.F.N.		Pre-ferential
73.14	Iron or steel wire, whether or not coated, but not insulated electric wire:					
73.14.10	Millinery wire	lb.	15%			
73.14.20	Fencing wire, being round wire of not less than .064 in. and not more than .192 in. diameter, in rolls:					
.10	Not plated, coated or clad, having a breaking strength of less than 168,000 lb. per sq. in.	lb.	66jc per 2000 lb.			free (U.K.)
.20	Not plated, coated or clad, having a breaking strength of 168,000 lb. or more per sq. in.	lb.	66jc per 2000 lb.			free (U.K.)
.30	Plated, coated or clad with zinc, having a breaking strength of less than 168,000 lb. per sq. in.	lb.	66jc per 2000 lb.			free (U.K.)
.40	Plated, coated or clad with zinc, having a breaking strength of 168,000 lb. or more per sq. in.	lb.	66jc per 2000 lb.			free (U.K.)
73.14.30	Baling or binding wire, being annealed wire commonly used on agricultural binders:					
.10	Not plated, coated or clad	lb.	66jc per 2000 lb.			free (U.K.)
.20	Lacquered	lb.	66jc per 2000 lb.			free (U.K.)
.90	Other	lb.	66jc per 2000 lb.			free (U.K.)
73.14.90	Other wire:					
.10	Not plated, coated or clad	lb.	3%			free (U.K.)
.20	Plated, coated or clad with zinc	lb.	3%			free (U.K.)
.30	Plated, coated or clad with tin	lb.	3%			free (U.K.)
.90	Other	lb.	3%			free (U.K.)
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:					
73.15.01	Ingots:					
.10	Of high carbon steel	lb.	free			
.20	Of alloy steel (excluding stainless steel)	lb.	free			
.30	Of stainless steel	lb.	free			
73.15.05	Blooms, billets, slabs and sheet bars:					
.10	Of high carbon steel	lb.	free			
.20	Of alloy steel (excluding stainless steel)	lb.	free			
.30	Of stainless steel	lb.	free			
73.15.10	Pieces roughly shaped by forging:					
.10	Of high carbon steel	lb.	10%			
.20	Of alloy steel (excluding stainless steel)	lb.	10%			
.30	Of stainless steel	lb.	10%			
3.15.15	Coils for re-rolling:					
.10	Of high carbon steel	lb.	3%			free (U.K.)

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
73.15.15— <i>Continued</i>				
.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
.30 Of stainless steel	lb.	3%		free (U.K.)
73.15.20 Bars and rods (hot-rolled), excluding wire rod:				
.10 Of high carbon steel	lb.	3%		free (U.K.)
.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
.30 Of stainless steel	lb.	3%		free (U.K.)
73.15.25 Wire rod:				
.10 Of high carbon steel	lb.	3%		free (U.K.)
.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
.30 Of stainless steel	lb.	3%		free (U.K.)
73.15.29 Hollow mining drill steel:				
.10 Of high carbon steel	lb.	3%		free (U.K.)
.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
.30 Of stainless steel	lb.	3%		free (U.K.)
73.15.30 Tool steel and drill steel (excluding hollow mining drill steel):				
.10 Of high carbon steel	lb.	3%		free (U.K.)
.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
.30 Of stainless steel	lb.	3%		free (U.K.)
73.15.33 Forged bars and rods:				
.10 Of high carbon steel	lb.	10%		
.20 Of alloy steel (excluding stainless steel)	lb.	10%		
.30 Of stainless steel	lb.	10%		
73.15.35 Other bars and rods:				
.10 Of high carbon steel	lb.	10%		
.20 Of alloy steel (excluding stainless steel)	lb.	10%		
.30 Of stainless steel	lb.	10%		
73.15.40 Hot-rolled angles, shapes and sections, 80 mm. high or over and sheet piling:				
.10 Of high carbon steel	lb.	3%		free (U.K.)
.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
.30 Of stainless steel	lb.	3%		free (U.K.)
73.15.41 Forged angles, shapes and sections, 80 mm. high or over, and sheet piling:				
.10 Of high carbon steel	lb.	10%		
.20 Of alloy steel (excluding stainless steel)	lb.	10%		
.30 Of stainless steel	lb.	10%		

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
73.15.43 Other angles, shapes and sections, 80 mm. high or over:				
.10 Of high carbon steel	lb.	10%		
.20 Of alloy steel (excluding stainless steel)	lb.	10%		
.30 Of stainless steel	lb.	10%		
73.15.45 Hot-rolled angles, shapes and sections, less than 80 mm. high:				
.10 Of high carbon steel	lb.	3%		free (U.K.)
.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
.30 Of stainless steel	lb.	3%		free (U.K.)
73.15.47 Forged angles, shapes and sections, less than 80 mm. high:				
.10 Of high carbon steel	lb.	10%		
.20 Of alloy steel (excluding stainless steel)	lb.	10%		
.30 Of stainless steel	lb.	10%		
73.15.49 Other angles, shapes and sections, less than 80 mm. high:				
.10 Of high carbon steel	lb.	10%		
.20 Of alloy steel (excluding stainless steel)	lb.	10%		
.30 Of stainless steel	lb.	10%		
73.15.50 Hoop and strip, not plated, coated or clad:				
.10 Of high carbon steel	lb.	3%		free (U.K.)
.20 Of alloy steel (excluding stainless steel)	lb.	3%		free (U.K.)
.30 Of stainless steel	lb.	3%		free (U.K.)
73.15.51 Hoop and strip, plated, coated or clad with lead, tin or zinc:				
.10 Of high carbon steel	lb.	3%		free (U.K.)
.20 Of alloy steel	lb.	3%		free (U.K.)
73.15.52 Hoop and strip, plated, coated or clad with chromium, nickel or copper:				
.10 Of high carbon steel	lb.	3%		
.20 Of alloy steel	lb.	3%		
73.15.53 Hoop and strip, plated, coated or clad with other substances:				
.10 Of high carbon steel	lb.	20%		
.20 Of alloy steel	lb.	20%		
73.15.60 Sheets and plates, more than 4.75 mm. in thickness and universal plates, of high carbon steel:				
.10 Plated, coated or clad with lead, tin or zinc or not plated, coated or clad	lb.	3%		free (U.K.)
.20 Plated, coated or clad with chromium, nickel or copper	lb.	3%		
.90 Other	lb.	20%		
73.15.61 Sheets and plates, more than 4.75 mm. in thickness and universal plates, of alloy steel (excluding stainless steel):				
.10 Plated, coated or clad with lead, tin or zinc or not plated, coated or clad	lb.	3%		free (U.K.)



I Tariff Heading	II Statistical Unit	III IV Rate of Duty			V Pre- ferential
		General	M.F.N.		
73.15.61— <i>Continued</i>					
.20 Plated, coated or clad with chromium, nickel or copper	lb.	3%			
.90 Other	lb.	20%			
73.15.62 Sheets and plates, and universal plates, of stainless steel:					
.10 More than 4.75 mm. in thickness	lb.	free			
.20 3 mm. or more but not more than 4.75 mm., in thickness	lb.	free			
.40 2 mm. or more but not more than 3 mm., in thickness	lb.	3%			free (U.K.)
.90 Other	lb.	3%			free (U.K.)
73.15.63 Sheets and plates, 3 mm. or more but not more than 4.75 mm., in thickness, of high carbon steel:					
.10 Plated, coated or clad with lead, tin or zinc or not plated, coated or clad	lb.	free			
.20 Plated, coated or clad with chromium, nickel or copper	lb.	3%			
.90 Other	lb.	20%			
73.15.64 Sheets and plates, 3 mm. or more but not more than 4.75 mm., in thickness of alloy steel (excluding stainless steel):					
.10 Plated, coated or clad with lead, tin or zinc or not plated, coated or clad	lb.	free			
.20 Plated, coated or clad with chromium, nickel or copper	lb.	3%			
.90 Other	lb.	20%			
73.15.65 Sheets and plates, less than 3 mm. in thickness, not plated, coated or clad, of high carbon steel	lb.	3%			free (U.K.)
73.15.66 Sheets and plates, less than 3 mm. in thickness, not plated, coated or clad, of alloy steel (excluding stainless steel)	lb.	3%			free (U.K.)
73.15.67 Sheets and plates, less than 3 mm. in thickness, plated, coated or clad, of high carbon steel:					
.10 Painted, lacquered or varnished	lb.	20%	15%		
.20 Printed	lb.	25%			
.30 Plated, coated or clad with lead, tin or zinc	lb.	3%			free (U.K.)
.40 Plated, coated or clad with chromium, nickel or copper	lb.	3%			
.90 Other	lb.	20%			
73.15.68 Sheets and plates, less than 3 mm. in thickness, plated, coated or clad, of alloy steel (excluding stainless steel):					
.10 Painted, lacquered or varnished	lb.	20%	15%		
.20 Printed	lb.	25%			
.30 Plated, coated or clad with lead, tin or zinc	lb.	3%			free (U.K.)
.40 Plated, coated or clad with chromium, nickel or copper	lb.	3%			
.90 Other	lb.	20%			
73.15.69 Sheets and plates, less than 2 mm. in thickness, plated, coated or clad with lead, tin or zinc, or not plated, coated or clad:					
.10 Of high carbon steel	lb.	3%			free (U.K.)

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
73.15.69—Continued					
.20 Of alloy steel (excluding stainless steel)	lb.	3%			free (U.K.)
.30 Of stainless steel	lb.	3%			free (U.K.)
73.15.70 Other sheets and plates, less than 2 mm. in thickness:					
.10 Of high carbon steel	lb.	3%			
.20 Of alloy steel (excluding stainless steel)	lb.	3%			
.30 Of stainless steel	lb.	3%			
73.15.80 Wire:					
.10 Of high carbon steel	lb.	3%			free (U.K.)
.20 Of alloy steel (excluding stainless steel)	lb.	3%			free (U.K.)
.30 Of stainless steel	lb.	3%			free (U.K.)
73.16					
Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails:					
73.16.10 Rails not exceeding 30 lb. per running yard	lb.	70c per 2000 lb.			free (U.K.)
73.16.20 Rails exceeding 30 lb. per running yard	lb.	50c per 2000 lb.			
73.16.30 Switch blades, crossings (or frogs), crossing pieces and point rods, suitable for use with rails not exceeding 30 lb. per running yard	lb.	5%			free (U.K.)
73.16.40 Switch blades, crossings (or frogs), crossing pieces and point rods, suitable for use with rails exceeding 30 lb. per running yard	lb.	3%			
73.16.50 Check-rails and rack rails	lb.	20%			
73.16.60 Sleepers	lb.	50c per 2000 lb.			
73.16.70 Fish-plates	lb.	60c per 2000 lb.			
73.16.90 Specialised material (excluding fish-plates) for joining or fixing rails	lb.	3%			
73.17					
Tubes and pipes, of cast iron:					
73.17.10 Down pipes and gutter pipes	lb.	40c per 100 lb.			30c per 100 lb. (U.K.; Canada)
73.17.90 Other	lb.	6½c per 100 lb.			free (U.K.; Canada)
73.18					
Tubes and pipes and blanks therefor, of iron (excluding cast iron) or steel (excluding high-pressure hydro-electric conduits):					
73.18.10 Blanks for tubes and pipes	lb.	10%			
73.18.20 Electrical wiring conduit, seamless:					
.10 Of a maximum outside cross-section not exceeding 2 in.	lb.	20%			15% (U.K.)
.20 Of a maximum outside cross-section exceeding 2 in.	lb.	5%			free (U.K.)

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V
		General	M.F.N.	Preferential	
73.18.30 Electrical wiring conduit (excluding seamless):					
.10 Of a maximum outside cross-section not exceeding 2 in.	lb.	20%			15% (U.K.)
.20 Of a maximum outside cross-section exceeding 2 in.	lb.	5%			free (U.K.)
73.18.40 Down pipes and gutter pipes, and riveted tubes and pipes	lb.	20%			15% (U.K.; Canada)
73.18.50 Stainless steel tubes and pipes	lb.	free			
73.18.60 Light-weight quick-coupling pipes of the kind used with portable spray irrigation systems	lb.	15% plus 10c per 100 lb.			15% (U.K.; Canada)
73.18.70 Tubes and pipes, seamless, of a kind commonly used for sewerage or for the supply of water, steam or gas	lb.	10c per 100 lb.			free (U.K.; Canada)
73.18.80 Tubes and pipes, welded, of a kind commonly used for the supply of water, steam or gas	lb.	10c per 100 lb.			free (U.K.; Canada)
73.18.90 Other	lb.	10%			
73.19 High-pressure hydro-electric conduits of steel, whether or not reinforced	lb.	free			
73.20 Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel:					
73.20.10 Of black malleable cast iron (excluding down pipe and gutter pipe fittings)	lb.	15% plus 900c per 100 lb.	15% plus 37½c per 100 lb.		15% (U.K.; Canada)
73.20.20 Of galvanized malleable cast iron (excluding down pipe and gutter pipe fittings)	lb.	15% plus 900c per 100 lb.	15% plus 50c per 100 lb.		15% (U.K.; Canada)
73.20.30 Of black wrought iron, (excluding down pipe and gutter pipe fittings)	lb.	32½c per 100 lb.			free (U.K.; Canada)
73.20.40 Of galvanized wrought iron (excluding down pipe and gutter pipe fittings)	lb.	45c per 100 lb.			free (U.K.; Canada)
73.20.50 Fittings for down pipes and gutter pipes	lb.	20%			15% (U.K.; Canada)
73.20.55 Fittings for use with electrical wiring conduit:					
.10 With a maximum outside cross-section not exceeding 2 in.	lb.	20%			15% (U.K.)
.90 Other	lb.	5%			free (U.K.)
73.20.60 Branch pipe pieces and Y-pieces, other than of malleable cast iron or wrought iron (black or galvanized), for use with piping with an inside diameter not exceeding 1 in.	lb.	15%			10% (U.K.; Canada)
73.20.90 Other	lb.	5%			free (U.K.; Canada)
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:					

I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V Preferential
			General	M.F.N.	
73.21.10 Spiral chutes	lb.	7%			
73.21.20 Lattice masts or poles, for telegraph lines or electric power lines	lb.	5%			free (U.K.)
73.21.40 Lift gates or doors	lb.	free			
73.21.50 Mine shaft sets; telescopic pitprop sets and other mining appliances	lb.	5%			free (U.K.)
73.21.60 Chimneys (smoke stacks)	lb.	20%	15%		
73.21.90 Other	lb.	20%			
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:					
73.22.10 Illuminating gas reservoirs (gasometers)	lb.	5%			free (U.K.)
73.22.20 Beer brewing vats; tanks for mining	lb.	free			
73.22.30 Cryogenic containers designed for the storage of animal semen	lb.	free			
73.22.90 Other	lb.	20%	17½%		
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:					
73.23.10 Barrels and drums, of a capacity of 40 gal. or more	lb.	free			
73.23.20 Milk cans of a capacity of more than 5 gal.	lb.	free			
73.23.30 Milk cans of a capacity not exceeding 5 gal.	lb.	20%			
73.23.90 Other	lb.	20%			
73.24 Compressed gas cylinders and similar pressure containers, of iron or steel:					
73.24.10 Miniature cylinders for soda water siphons	no.	10%			
73.24.20 Of welded construction of a nominal capacity of 100 lb.	no.	15%			
73.24.25 Cryogenic containers of welded construction, designed for the storage of animal semen	lb.	free			
73.24.30 Of welded construction of other capacities	no.	free			
73.24.80 Of weldless construction (excluding soda water siphon miniatures)	no.	free			
73.25 Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables:					
73.25.10 Cable, cordage and rope, having a breaking strength of less than 160,000 lb. per sq. in.	lb.	5%			
73.25.20 Cable, cordage and rope, having a breaking strength of 160,000 lb. or more per sq. in.	lb.	5%			
73.25.90 Other	lb.	20%			
73.26 Barbed wire, of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel:					
73.26.10 Barbed wire	lb.	8½c per 2000 lb.			free (U.K.)
73.26.90 Other	lb.	20%			

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Pre-ferential
73.27 Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire:				
73.27.10 Woven insect screening	lb.	5%		free (Canada)
73.27.20 Woven (excluding insect screening)	lb.	free		
73.27.30 Wire netting of 3 inch mesh	lb.	free		
73.27.40 Other wire netting	lb.	65c per 100 lb.		
73.27.80 Grill, other than woven; reinforcing fabric, other than woven	lb.	20%		
73.27.90 Other	lb.	20%		
73.28 Expanded metal, of iron or steel	lb.	10%		
73.29 Chain and parts thereof, of iron or steel:				
73.29.10 Made up pedal cycle transmission chain	lb.	15%	5%	
73.29.20 Made up motor cycle transmission chain	lb.	8½c per yd.		6½c per yd. (U.K.)
73.29.30 Made up motor vehicle transmission chain (excluding motor cycle transmission chain)	lb.	20%		
73.29.40 Transmission, conveyor and elevator chain; parts thereof	lb.	free		
73.29.50 Chain with welded links including hauling, hoisting and towing chain; parts thereof	lb.	free		
73.29.90 Other	lb.	20%		
73.30 Anchors and grapnels and parts thereof, of iron or steel:				
73.30.10 Anchors and parts thereof (including anchors for fishing buoys)	lb.	free		
73.30.20 Grapnels and parts thereof	lb.	20%		
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 excluding such articles with heads of copper:				
73.31.10 Wire nails	lb.	3%		
73.31.20 Staples	lb.	20%		
73.31.30 Drawing pins	lb.	20%		
73.31.40 Dog spikes	lb.	3%		
73.31.50 Corrugated nails (cut to size or otherwise)	lb.	20%		
73.31.90 Other	lb.	3%		
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:				
73.32.10 Bolts and nuts identifiable for use in aircraft	lb.	free		
73.32.15 Other bolts and nuts	lb.	50% or 2c per lb.	20% or 2c per lb.	
73.32.20 Wood screws	lb.	3% plus 5c per lb.		



I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Pre-ferential
73.32.30 Roofing screws, gutter screws and coach (or lag) screws and other screws (excluding wood screws), suitable for use in wood	lb.	3% plus 5c per lb.		
73.32.40 Machine screws	lb.	3%		
73.32.50 Rivets	lb.	3%		
73.32.60 Washers	lb.	3%		
73.32.70 Screw hooks and screw rings	lb.	20%		
73.32.90 Other	lb.	3%		
73.33 Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettes, of iron or steel, including blanks:				
73.33.10 Hand sewing needles (household), including darning needles and embroidery needles; knitting needles	lb.	free		
73.33.20 Packing needles, upholstery needles, bookbinding needles, cobblers' needles and similar needles for rough sewing	lb.	5%		
73.33.90 Other	lb.	20%		
73.34 Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	lb.	15%		
73.35 Springs and leaves for springs, of iron or steel:				
73.35.10 Road springs (leaf or coil) for motor or other vehicles (excluding motor cycles)	lb.	10% or 2½c per lb.		
73.35.20 Identifiable for use solely or principally with motor cycles	lb.	20%		15% (U.K.)
73.35.30 Locomotive springs	lb.	5%		free (U.K.)
73.35.40 Railway rolling stock springs (excluding locomotive springs)	lb.	3%		
73.35.50 Furniture, upholstery and mattress springs	lb.	free		
73.35.60 Identifiable for use solely or principally with stationary engines or factory machinery	lb.	free		
73.35.90 Other	lb.	20%		
73.36 Stoves (including stoves with subsidiary boilers for central heating), 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:				
73.36.10 Liquid-fuel (wick type) stoves and parts thereof	no.	15%		
73.36.20 Solid fuel stoves and parts thereof	no.	15%		
73.36.30 Gas cookers and ovens, and parts thereof	no.	15%		
73.36.90 Other	no.	15%		
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 or 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:				

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
73.37.10 Boilers and parts thereof	no.	15%		
73.37.20 Panel type radiators and parts thereof, for central heating	no.	15%		
73.37.30 Radiators (excluding panel type) and parts thereof, for central heating	no.	10%		
73.37.40 Air heaters and parts thereof	no.	15%		
73.37.50 Air distributors and parts thereof	no.	5%		free (U.K.)
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:				
73.38.10 Plated with precious metal	no.	30%		
73.38.20 Hollowware for kitchen or table use (other than of cast iron), plated with nickel or chromium	no.	20%		15% (U.K.)
73.38.30 Hollowware for kitchen or table use, of stainless steel (including pressings and stampings)	no.	50%	20%	15% (U.K.)
73.38.40 Hollowware for kitchen or table use, of cast iron	no.	30%		25% (U.K.)
73.38.50 Mugs and cups, not plated with precious metal, nickel or chromium, of a diameter:				
.10 Not exceeding 7 cm.	doz.	30c per doz. plus 5%		30c per doz. (U.K.)
.20 Exceeding 7 cm.	doz.	47½c per doz. plus 5%		47½c per doz. (U.K.)
73.38.51 Plates and saucers, not plated with precious metal, nickel or chromium, of a diameter:				
.10 Not exceeding 14 cm.	doz.	47½c per doz. plus 5%		47½c per doz. (U.K.)
.20 Exceeding 14 cm.	doz.	45c per doz. plus 5%		45c per doz. (U.K.)
73.38.52 Basins, dishes and bowls (with or without lids), other than of cast iron or stainless steel and not plated with precious metal, nickel or chromium, of a diameter:				
.10 Not exceeding 26 cm.	doz.	47½c per doz. plus 5%		47½c per doz. (U.K.)
.20 Exceeding 26 cm. but not exceeding 34 cm.	doz.	90c per doz. plus 5%		90c per doz. (U.K.)
.30 Exceeding 34 cm.	doz.	145c per doz. plus 5%		145c per doz. (U.K.)
73.38.54 Stewpans, saucepans and casseroles (with or without lids), excluding bellied and oval pots, other than of cast iron or stainless steel and not plated with precious metal, nickel or chromium	doz.	20% plus 80c per doz.		15% plus 80c per doz. (U.K.)
73.38.59 Hollowware for kitchen or table use, not falling within any other sub-heading of this heading	doz.	30%		25% (U.K.)
73.38.60 Pressings and stampings, other than of stainless steel, not worked	doz.	5% plus 100c per doz.		

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V
		General	M.F.N.	Pre-ferential	
73.38.65 Ovens suitable for use with liquid-fuel (wick type) stoves	no.	15%			
73.38.70 Baths of cast iron	no.	10%			
73.38.75 Baths other than of cast iron	no.	20%			
73.38.80 Buckets, with or without lids	no.	25%			
73.38.85 Clothes hangers	no.	30%			
73.38.89 Toilet and sanitary articles, for indoor use (excluding buckets, with or without lids, and baths), enamelled	no.	30%			25% (U.K.)
73.38.90 Other toilet and sanitary articles, for indoor use	no.	20%			15% (U.K.)
73.38.99 Other	no.	20%			
73.39 Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	lb.	20%			
73.40 Other articles of iron or steel:					
73.40.10 Split links, shackles, hooks, thimbles and similar fittings, commonly used with wire rope or with chains with welded links	lb.	free			
73.40.15 Tips, plates and arch supports, for footwear	no.	free			
73.40.16 Other parts of footwear	lb.	30%			
73.40.19 Cheese moulds, tinned	lb.	5%			
73.40.20 Dairy utensils (excluding buckets and tinned cheese moulds); milk bottle crates; cow stall castings and drinking bowls	lb.	free			
73.40.25 Gabions of wire netting (collapsible or otherwise)	lb.	10%			
73.40.30 Propeller shafts and stern tubes, for ships	lb.	20%			
73.40.40 Fencing material, the following: droppers, hurdles, posts, standards, strainers, winders and other materials or fastenings, of metal, ordinarily used for agricultural and railway fencing	lb.	free			
73.40.45 Horse, mule, donkey and ox shoes	lb.	free			
73.40.50 Baling clips	lb.	3%			free (U.K.)
73.40.55 Trunks, travelling chests, tool boxes and similar boxes and cases (excluding cigarette-cases, tobacco boxes and other tobaccoists' ware)	lb.	25%			
73.40.58 Venetian blinds	lb.	10%			
73.40.60 Rough flange forgings with a diameter exceeding 7 in.	lb.	5%			free (U.K.; Canada)
73.40.61 Down pipe supports	lb.	20%			15% (U.K.; Canada)
73.40.62 Power transmission line equipment	lb.	5%			free (U.K.)
73.40.63 Pipe supports (excluding down pipe supports), suitable for water, steam or gas piping	lb.	5%			free (U.K.; Canada)
73.40.65 Steel balls for tube mills; road studs; ingot moulds and crucibles	lb.	free			
73.40.69 Fasteners for transmission belts	lb.	5%			free (U.K.)
73.40.75 Ferrules for brooms or brushes	lb.	15%			
73.40.80 Steel tyre forgings (unfinished), for rail wheels of cranes, locomotives and other rolling-stock	lb.	free			

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
73.40.90 Iron castings in the rough state	lb.	10%		
73.40.93 Steel castings in the rough state	lb.	10%		
73.40.96 Forgings (including drop forgings) in the rough state	lb.	10%		
73.40.99 Other	lb.	20%		

## CHAPTER 74

### COPPER AND ARTICLES THEREOF

#### NOTES:

- For the purposes of heading No. 74.02, the expression "master alloys" means alloys (excluding 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).
- In this Chapter the following expressions have the meanings hereby assigned to them:
  - Wire (heading No. 74.03):  
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres.
  - 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 6 millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).
  - Wrought plates, sheets and strip (heading No. 74.04):  
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, and of which the thickness exceeds 0.15 millimetres 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 they do not thereby assume the character of articles or of products falling within other headings.
- 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.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
74.01 Copper matte; unwrought copper (refined or not); copper waste and scrap:				
74.01.10 Copper matte	lb.	10%		
74.01.20 Copper waste and scrap	lb.	free		
74.01.30 Unrefined copper	lb.	free		
74.01.40 Refined copper	lb.	free		
74.02 Master alloys	lb.	free		
74.03 Wrought bars, rods, angles, shapes and sections, of copper; copper wire:				
74.03.10 Bars and rods, including brazing alloys	lb.	free		
74.03.20 Angles, shapes and sections (excluding bars and rods)	lb.	free		
74.03.80 Electric wire	lb.	5%		free (U.K.)
74.03.90 Other wire	lb.	3%		free (U.K.)
74.04 Wrought plates, sheets and strip, of copper:				
74.04.10 Circles	lb.	3½c per lb.		



I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.P.N.	Pre-ferential
74.04.20 Of a width exceeding 12 in. (excluding circles) and of a thickness less than 0.030 in.	lb.	6c per lb.		
74.04.30 Of a width exceeding 12 in. (excluding circles) and of a thickness of 0.030 in. or more and not exceeding 0.099 in.	lb.	5c per lb.		
74.04.40 Of a width exceeding 12 in. (excluding circles) and of a thickness exceeding 0.099 in.	lb.	4c per lb.		
74.04.90 Of a width not exceeding 12 in. (excluding circles)	lb.	3c per lb.		
74.05 Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 millimetres	lb.	3c per lb.		
74.06 Copper powders and flakes	lb.	free		
74.07 Tubes and pipes and blanks therefor, of copper; hollow bars of copper:				
74.07.10 Brass tubes and pipes, of an outside diameter exceeding 4.5 in.	lb.	free		
74.07.20 Tubes and pipes (excluding those of brass), of an outside diameter exceeding 6 in.	lb.	free		
74.07.30 Hollow bars of phosphor bronze	lb.	free		
74.07.90 Other	lb.	10%		
74.08 Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper:				
74.08.10 Brass bends and junctions, suitable for use with sanitary or waste water pipes	lb.	20%		15% (U.K.; Canada)
74.08.20 Branch pipe pieces or Y-pieces and couplings, for use with piping of an inside diameter not exceeding 1 in.	lb.	15%		10% (U.K.; Canada)
74.08.30 For use with piping of an inside diameter of less than 0.5 in.	lb.	10%		
74.08.90 Other	lb.	5%		free (U.K.; Canada)
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:				
74.09.10 Tanks and vats, commonly used for the brewing of beer	no.	free		
74.09.90 Other	no.	20%	17½%	
74.10 Stranded wire, cables, cordage, ropes, plated bands and the like, of copper wire, but excluding insulated electric wires and cables:				
74.10.10 Cable, cordage and rope	lb.	5%		
74.10.20 Electric wire or cable	lb.	5%		free (U.K.)
74.10.90 Other	lb.	20%		
74.11 Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire:				
74.11.10 Woven	lb.	free		
74.11.90 Other	lb.	20%		
74.12 Expanded metal, of copper	lb.	10%		
74.13 Chain and parts thereof, of copper:				

I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V Pre-ferential
			General	M.F.N.	
74.13.10 Transmission, conveyor and elevator chain; parts thereof	lb.	free			
74.13.90 Other	lb.	20%			
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:					
74.14.10 Nails	lb.	3%			
74.14.20 Staples	lb.	20%			
74.14.30 Drawing pins	lb.	20%			
74.14.90 Other	lb.	3%			
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, cotter-pins, cotter-pins, washers and spring washers, of copper:					
74.15.10 Bolts and nuts	lb.	50% or 2c per lb.	20% or 2c per lb.		
74.15.20 Woodscrews	lb.	3% plus 5c per lb.			
74.15.40 Machine screws and set screws	lb.	3%			
74.15.50 Rivets	lb.	3%			
74.15.60 Washers	lb.	3%			
74.15.70 Screw hooks and screw rings	lb.	20%			
74.15.90 Other	lb.	3%			
74.16 Springs of copper:					
74.16.10 For upholstery purposes	lb.	free			
74.16.20 Identifiable for use solely or principally with motor cycles	lb.	20%			15% (U.K.)
74.16.90 Other	lb.	20%			
74.17 Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper:					
74.17.10 Liquid-fuel cooking stoves (pressure type); parts thereof	no.	20%			
74.17.90 Other	no.	15%			
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:					
74.18.10 Hollowware for kitchen or table use, not plated with precious metal	lb.	20%			15% (U.K.)
74.18.20 Plated with precious metal	lb.	30%			
74.18.90 Other	lb.	20%			
74.19 Other articles of copper:					
74.19.10 Plated with precious metal	lb.	30%			
74.19.20 Power transmission line equipment	lb.	5%			free (U.K.)
74.19.30 Articles identifiable for use solely or principally with manufacturing or industrial machinery:					
.10 With portable or mobile machinery	lb.	5%	3%		free (U.K.)
.90 With other machinery	lb.	free			
74.19.90 Other	lb.	20%			

## NICKEL AND ARTICLES THEREOF

## NOTES:

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

(a) Wire (heading No. 75.02):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 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 6 millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions which have been subsequently machined (otherwise than by simple trimming or de-scaling).

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, and of which the thickness does not exceed one tenth of the width.

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

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

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		General	M.F.N.		
75.01 Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap:					
75.01.10 Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy	lb.	10%			
75.01.20 Nickel waste and scrap	lb.	free			
75.01.30 Unwrought nickel	lb.	free			
75.02 Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire:					
75.02.10 Bars and rods	lb.	free			
75.02.20 Angles, shapes and sections	lb.	10%			
75.02.50 Wire	lb.	3%			free (U.K.)
75.03 Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes:					
75.03.10 Plates, sheets and strip; foil	lb.	free			
75.03.40 Powders and flakes	lb.	20%			
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:					
75.04.10 Blanks for tubes and pipes	lb.	10%			
75.04.20 Tubes and pipes	lb.	free			
75.04.30 Hollow bars	lb.	10%			
75.04.50 Tube and pipe fittings	lb.	10%			
75.05 Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	lb.	free			
75.06 Other articles of nickel:					
75.06.10 Woven nickel wire	lb.	free			
75.06.20 Expanded metal	lb.	10%			
75.06.30 Nails, washers, screws, rivets, bolts, nuts and similar fasteners	lb.	3%			
75.06.40 Hollowware for kitchen or table use, not plated with precious metal	lb.	20%			15% (U.K.)
75.06.50 Pressings, stampings and other rough shapes of beer mugs, cups or similar trophies	lb.	15%			
75.06.60 Plated with precious metal	lb.	30%			
75.06.90 Other	lb.	20%			

## ALUMINIUM AND ARTICLES THEREOF

## NOTES:

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

(a) Wire (heading No. 76.02):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 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 6 millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, and of which the thickness exceeds 0.20 millimetres 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 they do not thereby assume the character of articles or of products falling within other headings.

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

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
76.01 Unwrought aluminium; aluminium waste and scrap:				
76.01.10 Unwrought aluminium	lb.	free		
76.01.20 Aluminium waste and scrap	lb.	free		
76.02 Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire:				
76.02.10 Angles, shapes and sections, of a maximum cross-sectional dimension not exceeding 24.45 cm. (excluding products containing, by weight, more than— 0.5 per cent of copper, or 4.0 per cent of magnesium, or 2.0 per cent of silicon, or 0.5 per cent of zinc)	lb.	15%		
76.02.20 Other angles, shapes and sections	lb.	free		
76.02.30 Bars and rods	lb.	free		
76.02.90 Wire	lb.	3%		free (U.K.)
76.03 Wrought plates, sheets and strip, of aluminium:				
76.03.10 Flat plates or sheets (excluding circles), containing, by weight, not more than 99.9 per cent of aluminium, of a width not exceeding 64 in. and of a thickness of 0.012 in. or more and not more than 0.125 in. (excluding products containing, by weight, more than— 0.5 per cent of copper, or 0.4 per cent of magnesium, or 1.0 per cent of silicon)	lb.	15%		
76.03.20 Other flat plates or sheets (except circles)	lb.	free		
76.03.30 Plates or sheets, with a corrugated or other profile configuration, containing, by weight, not more than 99.9 per cent of aluminium, of a length not exceeding 12 ft. and a width not exceeding 30 in. (excluding products containing, by weight, more than— 0.5 per cent of copper, or 0.4 per cent of magnesium, or 1.0 per cent of silicon)	lb.	15%		
76.03.40 Other plates or sheets, with a corrugated or other profile configuration	lb.	free		



I Tariff Heading	II Statistical Unit	III      IV      V Rate of Duty		
		General	M.F.N.	Pre-ferential
76.03.50 Coiled, containing, by weight, not more than 99.9 per cent of aluminium, of a width not exceeding 33 in. and of a thickness not exceeding 0.125 in. (excluding products containing, by weight, more than— 0.5 per cent of copper, or 0.4 per cent of magnesium, or 1.0 per cent of silicon)	lb.	15%		
76.03.60 Other coiled sheets and strip	lb.	free		
76.03.80 Circles, containing, by weight, not more than 99.9 per cent of aluminium, of a diameter not exceeding 48 in. and of a thickness not exceeding 0.25 in. (excluding products containing, by weight, more than— 0.5 per cent of copper, or 0.4 per cent of magnesium, or 1.0 per cent of silicon)	lb.	15%		
76.03.90 Other circles	lb.	free		
76.04 Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 millimetres:				
76.04.10 Foil of a thickness not exceeding 0.15 mm., backed with paper or artificial plastic material:				
.10 Printed	lb.	20%		
.20 Unprinted	lb.	15%		
76.04.20 Backed with other material	lb.	free		
76.04.30 Foil of a thickness not exceeding 0.15 mm., not backed and containing, by weight, 97.5 per cent or more aluminium, whether or not clear lacquered, or overall colour lacquered, not printed or embossed	lb.	15%		
76.04.90 Other foil	lb.	free		
76.05 Aluminium powders and flakes	lb.	free		
76.06 Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium:				
76.06.10 Blanks for tubes and pipes	lb.	free		
76.06.20 Containing, by weight, not more than— 0.5 per cent of copper, or 4.0 per cent of magnesium, or 2.0 per cent of silicon, or 0.5 per cent of zinc (excluding blanks):				
.10 Tubes and pipes, round, with an outside diameter of 0.5 in. or more and not exceeding 4.5 in.	lb.	15%		
.20 Tubes and pipes (excluding round), of which no cross-sectional dimension exceeds 6 in.	lb.	15%		
.30 Hollow bars of which no cross-sectional dimension exceeds 6 in.	lb.	15%		
.90 Other	lb.	free		
76.06.90 Other	lb.	free		
76.07 Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium:				
76.07.10 Of an inside diameter of less than 0.5 in.	lb.	10%		
76.07.90 Other	lb.	5%		free (U.K.; Canada)

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.P.N.		
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	lb.	20%			
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:					
76.09.10 Cryogenic containers designed for the storage of animal semen	lb.	free			
76.09.90 Other	lb.	20%	17½%		
76.10 Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, commonly used for the conveyance or packing of goods:					
76.10.10 Barrels and drums, of a capacity of 40 gal. or more	lb.	free			
76.10.90 Other	lb.	20%			
76.11 Compressed gas cylinders and similar pressure containers, of aluminium:					
76.11.10 Compressed gas cylinders	no.	free			
76.11.20 Cryogenic containers designed for the storage of animal semen	lb.	free			
76.11.90 Other	no.	20%			
76.12 Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables:					
76.12.10 Wire cable, cordage and rope	lb.	5%			
76.12.90 Other	lb.	20%			
76.13 Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire:					
76.13.10 Woven	lb.	free			
76.13.90 Other	lb.	20%			
76.14 Expanded metal, of aluminium	lb.	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:					
76.15.10 Hollowware for kitchen or for table use (excluding buckets)	lb.	20%			15% (U.K.)
76.15.20 Knitting needles and crochet hooks	lb.	free			
76.15.30 Buckets	lb.	25%			
76.15.50 Clothes hangers	lb.	30%			
76.15.90 Other	lb.	20%			
76.16 Other articles of aluminium:					
76.16.10 Poultry and bird identification rings	lb.	free			
76.16.20 Aluminium slugs for impact extrusion	lb.	20%			
76.16.30 Bags and labels of aluminium foil backed with paper or artificial plastic material, not printed	lb.	15%			
76.16.90 Other	lb.	20%			

## MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
77.01 Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap:				
77.01.10 Unwrought magnesium	lb.	free		
77.01.20 Magnesium waste and scrap	lb.	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:				
77.02.10 Bars and rods	lb.	free		
77.02.30 Wire	lb.	3%		free (U.K.)
77.02.90 Other	lb.	10%		
77.03 Other articles of magnesium	lb.	20%		
77.04 Beryllium, unwrought or wrought, and articles of beryllium	lb.	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 6 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 6 millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 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 they do not thereby assume the character of articles or of products falling within other headings.

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

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
78.01 Unwrought lead (including argentiferous lead); lead waste and scrap:				
78.01.10 Unwrought lead	lb.	free		
78.01.20 Waste and scrap	lb.	free		
78.02 Wrought bars, rods, angles, shapes and sections, of lead; lead wire:				
78.02.10 Bars and rods (including solder)	lb.	free		
78.02.20 Angles, shapes and sections	lb.	10%		
78.02.30 Wire	lb.	3%		free (U.K.)

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
78.03 Wrought plates, sheets and strip, of lead	lb.	20c per 100 lb.		
78.04 Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight per square metre (excluding any backing) not exceeding 1,700 grammes; lead powders and flakes:				
78.04.10 Foil	lb.	free		
78.04.20 Powders and flakes	lb.	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:				
78.05.10 Tubes and pipes	lb.	5%		
78.05.20 Tube and pipe fittings	lb.	5%		free (U.K.; Canada)
78.05.90 Other	lb.	5%		
78.06 Other articles of lead:				
78.06.10 Washers	lb.	3%		
78.06.90 Other	lb.	20%		

## 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 6 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 6 millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, and of which the thickness does not exceed one tenth of the width.

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

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

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
79.01 Unwrought zinc; zinc waste and scrap:				
79.01.10 Unwrought zinc	lb.	free		
79.01.20 Zinc waste and scrap	lb.	free		
79.02 Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire:				
79.02.10 Bars and rods (including solder)	lb.	free		
79.02.20 Angles, shapes and sections	lb.	10%		
79.02.30 Wire	lb.	3%		free (U.K.)



I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
79.03 Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes:				
79.03.10 Wrought plates, sheets and strip	lb.	free		
79.03.20 Foil	lb.	10%		
79.03.30 Powders and flakes	lb.	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:				
79.04.10 Tubes and pipes, and fittings therefor	lb.	20%		15% (U.K.; Canada)
79.04.20 Hollow bars; blanks for tubes and pipes	lb.	10%		
79.05 Gutters, roof capping, skylight frames, and other fabricated building components, of zinc	lb.	20%		
79.06 Other articles of zinc:				
79.06.10 Woven zinc wire	lb.	free		
79.06.20 Nails, washers, screws, rivets, bolts, nuts and similar fastenings	lb.	3%		
79.06.90 Other	lb.	20%		

#### CHAPTER 80

#### TIN AND ARTICLES THEREOF

##### NOTES:

- In this Chapter the following expressions have the meanings hereby assigned to them:
  - 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 6 millimetres.
  - 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 6 millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).
  - Wrought plates, sheets and strip (heading No. 80.03):  
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1 kilogramme 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 they do not thereby assume the character of articles or of products falling within other headings.
- 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	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
80.01 Unwrought tin; tin waste and scrap:				
80.01.10 Unwrought tin	lb.	free		
80.01.20 Tin waste and scrap	lb.	free		
80.02 Wrought bars, rods, angles, shapes and sections, of tin; tin wire:				
80.02.10 Bars and rods (including solder)	lb.	free		
80.02.20 Angles, shapes and sections	lb.	10%		
80.02.30 Wire	lb.	3%		free (U.K.)

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
80.03 Wrought plates, sheets and strip, of tin	lb.	free		
80.04 Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight per square metre (excluding any backing) not exceeding 1 kilogramme; tin powders and flakes:				
80.04.10 Foil	lb.	free		
80.04.20 Powders and flakes	lb.	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	lb.	10%		
80.06 Other articles of tin:				
80.06.10 Hollowware for kitchen or for table use, not plated with precious metal	lb.	20%		15% (U.K.)
80.06.20 Plated with precious metal	lb.	30%		
80.06.90 Other	lb.	20%		

#### CHAPTER 81

#### OTHER BASE METALS EMPLOYED IN METALLURGY AND ARTICLES THEREOF

##### NOTES:

Heading No. 81.04 is to be taken to apply only to the following base metals: bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, antimony, titanium, thorium, thallium, uranium depleted in U235, vanadium, zirconium. The heading also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy, and cermets.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
81.01 Tungsten (wolfram), unwrought or wrought, and articles thereof	lb.	free		
81.02 Molybdenum, unwrought or wrought, and articles thereof	lb.	free		
81.03 Tantalum, unwrought or wrought, and articles thereof	lb.	free		
81.04 Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof:				
81.04.10 Uranium and thorium	lb.	free		
81.04.90 Other	lb.	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 under 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 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 under 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.
- Cutting plates for electric hair clippers are to be classified under heading No. 82.13 and blades and heads for electric shavers are to be classified under heading No. 82.11.
3. Sets (excluding 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, shall, for purposes of classification, be deemed to consist entirely of that article of such set which is chargeable with the highest rate of duty in the General column.
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	II Statistical Unit	III      IV      V Rate of Duty		
		General	M.F.N.	Preferential
82.01 Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:				
82.01.10 Axes	no.	3%		
82.01.90 Other	no.	free		
82.02 Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):				
82.02.10 Saws, non-mechanical, ordinarily used by mechanics or artisans	no.	3%		free (U.K.; Canada)
82.02.50 Other non-mechanical saws	no.	5%		
82.02.80 Saw blades for hand or portable saws	no.	5%	3%	free (U.K.)
82.02.90 Other	no.	free		
82.03 Hand tools, the following: pliers (including cutting pliers), pliers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (excluding tap wrenches); files and rasps	no.	3%		free (U.K.; Canada)
82.04 Hand tools (including mounted glaziers' diamonds) not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, excluding accessories for, and parts of, machine tools; portable forges; grinding wheels mounted on frameworks (hand or pedal operated):				
82.04.10 Trowels, the following: bricklayers', pointing, gauging, plastering and finishing trowels	no.	25%	3%	free (U.K.; Canada)
82.04.70 Other tools ordinarily used by mechanics or artisans	no.	3%		free (U.K.; Canada)
82.04.80 Kitchen or household tools	no.	20%		
82.04.90 Other	no.	5%		
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:				

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
82.05.10 Chisel blanks for rock drills	lb.	free		
82.05.20 Earthboring drill bits	lb.	free		
82.05.30 Taps and dies	lb.	5%	3%	free (U.K.)
82.05.40 Rock drill bits	no.	5%		free (U.K.)
82.05.90 Other	no.	5%	3%	free (U.K.)
82.06 Knives and cutting blades, for machines or for mechanical appliances:				
82.06.10 Identifiable for use solely or principally with agricultural machines	no.	free		
82.06.20 Identifiable for use solely or principally with non-portable industrial machines	no.	free		
82.06.30 Identifiable for use solely or principally with portable industrial machines	no.	5%	3%	free (U.K.)
82.06.90 Other	no.	20%		
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)	lb.	free		
82.08 Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kilogrammes and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	no.	20%		
82.09 Knives with cutting blades, serrated or not (including pruning knives), excluding knives falling within heading No. 82.06:				
82.09.10 Identifiable for use solely or principally by mechanics or artisans	no.	3%		free (U.K.; Canada)
82.09.20 Identifiable for use solely or principally for agricultural purposes	no.	free		
82.09.30 Identifiable for use solely or principally for other industrial purposes	no.	5%	3%	free (U.K.)
82.09.80 Plated with precious metal	no.	30%		
82.09.90 Other	no.	15%		10% (U.K.)
82.10 Knife blades	no.	15%		10% (U.K.)
82.11 Razors and razor blades (including razor blade blanks, whether or not in strips):				
82.11.10 Safety razor blades (including blanks)		10%	5%	free (U.K.)
82.11.90 Other		15%		10% (U.K.)
82.12 Scissors (including tailors' shears), and blades therefor:				
82.12.10 Plated with precious metal	no.	30%		
82.12.90 Other	no.	15%		10% (U.K.)
82.13 Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files):				
82.13.10 Pruning, gardening and other secateurs, identifiable for use solely or principally for agricultural purposes	no.	free		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
82.13.70 Manicure and chiropody sets and appliances (including nail files), not plated with precious metal	no.	20%		10% (U.K.)
82.13.80 Plated with precious metal	no.	30%		
82.13.90 Other	no.	15%		
82.14 Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or table-ware:				
82.14.10 Tea, coffee, sugar, jam and other spoons of a similar size, not plated with precious metal (excluding flat blanks):				
.10 Of a value for duty purposes not exceeding 41½c per doz.	doz.	37½c per doz.	25c per doz. less 30%	
.90 Other	doz.	30% or 37½c per doz.	30%	
82.14.20 Tea, coffee, sugar, jam and other spoons of a similar size, plated with silver (excluding flat blanks):				
.10 Of a value for duty purposes not exceeding 60c per doz.	doz.	37½c per doz.	32c per doz. less 30%	
.90 Other	doz.	20% or 37½c per doz.	20% or 20c per doz. less 10%	
82.14.30 Soup, fish, dessert, table and other spoons and forks of a similar size, not plated with precious metal (excluding flat blanks):				
.10 Of a value for duty purposes not exceeding 63½c per doz.	doz.	90c per doz.	35c per doz. less 25%	
.90 Other	doz.	30% or 90c per doz.	30%	
82.14.40 Soup, fish, dessert, table and other spoons and forks of a similar size, plated with silver (excluding flat blanks)				
.10 Of a value for duty purposes not exceeding 100c per doz.	doz.	90c per doz.	45c per doz. less 25%	
.90 Other	doz.	20% or 90c per doz.	20%	
82.14.50 Other spoons and forks, not plated with precious metal (excluding flat blanks)	doz.	10%		
82.14.60 Spoons and forks, plated with gold	doz.	30%		
82.14.80 Articles (excluding spoons and forks) plated with precious metal	no.	30%		
82.14.85 Articles (excluding spoons and forks), enamelled	no.	20%		15% (U.K.)
82.14.90 Other	no.	20%		
82.15 Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14:				
82.15.10 Plated with precious metal	lb.	30%		



I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
82.15.20 Cutlery handles, not plated with precious metal	lb.	15%		10% (U.K.)
82.15.90 Other	lb.	20%		

# CHAPTER 83

## MISCELLANEOUS ARTICLES OF BASE METAL

### NOTES:

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).

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
83.01 Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, finished or not, of base metal	lb.	20%		
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:				
83.02.10 Hinges	lb.	25%		
83.02.30 Fittings (excluding hinges and sliding door gear) of iron or steel or of copper, commonly used in the manufacture of windows, doors and door frames, of base metal	lb.	5%		
83.02.40 Sliding door gear	lb.	20%		
83.02.90 Other	lb.	20%		
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:				
83.03.10 Safes, strong-boxes, strong-rooms, strong-room linings and strong-room doors	no.	15%		
83.03.50 Cash and deed boxes and the like	no.	25%		
83.04 Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal (excluding office furniture falling within heading No. 94.03):				
83.04.10 Filing cabinets	no.	25%		
83.04.90 Other	no.	20%		
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:				
83.05.10 Fittings for loose-leaf binders, for files or for stationery books	lb.	20%		
83.05.30 Staples	lb.	20%		
83.05.90 Other	lb.	20%		

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
83.06 Statuettes and other ornaments of a kind used indoors, of base metal:					
83.06.10 Plated with precious metal	no.	30%			
83.06.90 Other	no.	20%			
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):					
83.07.10 Ships' navigation lamps (gas, oil or electric); parts thereof	no.	free			
83.07.20 Electric lamps (excluding ships' navigation lamps) and lighting fittings; parts thereof (excluding shades, reflectors and globe holders):					
.10 Shadowless lamps commonly used in operating theatres or by dental surgeons; parts thereof	no.	free			
.30 Table, reading or standard lamps; parts thereof	no.	15%			
.40 Miners' safety lamps; parts thereof	no.	free			
.90 Other	no.	15%			10% (U.K.)
83.07.30 Oil lamps (excluding ships' navigation lamps) and lighting fittings, of the wick type; parts thereof:					
.10 Hurricane lanterns (excluding parts)	doz.	25% or 180c per doz.	15% or 100c per doz.		
.90 Other	no.	5%			
83.07.40 Oil lamps (excluding ships' navigation lamps) and lighting fittings, not of the wick type; parts thereof	no.	5%			
83.07.50 Acetylene lamps (excluding ships' navigation lamps) and lighting fittings; parts thereof:					
.10 Hand and other portable lamps; parts thereof (excluding burners)	no.	25%			
.90 Other	no.	15%			
83.07.60 Gas lamps (excluding ships' navigation lamps and acetylene lamps) and lighting fittings; parts thereof:					
.10 Hand and other portable lamps; parts thereof	no.	25%			
.90 Other	no.	5%			free (U.K.)
83.07.70 Electric lamp shades and reflectors, enamelled:					
.10 Conical in shape	lb.	33½c per 100 lb.			free (U.K.)
.90 Other	lb.	133½c per 100 lb.			free (U.K.)
83.07.80 Lampshades and reflectors, not enamelled, for gas or electric lighting	lb.	5%			free (U.K.)
83.07.90 Globe holders (light galleries)	no.	20%			15% (U.K.)

I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V Pre-ferential
			General	M.F.N.	
83.07.99 Other	lb.	15%			
83.08 Flexible tubing and piping, of base metal:					
83.08.10 Electrical conduit	lb.	20%			15% (U.K.)
83.08.90 Other	lb.	10%			
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:					
83.09.10 Rivets	lb.	3%			
83.09.90 Other	lb.	20%			
83.10 Beads and spangles, of base metal:					
83.10.10 Beads	lb.	25% or 500c per 100 lb.	15% or 330c per 100 lb.		
83.10.20 Spangles	lb.	20%			
83.11 Bells and gongs, non-electric, of base metal, and parts thereof of base metal:					
83.11.10 Pedal cycle bells and parts thereof	no.	5%			
83.11.20 Tower and turret bells, and parts thereof	no.	free			
83.11.30 Plated with precious metal	no.	30%			
83.11.90 Other	no.	20%			
83.12 Photograph, picture and similar frames, of base metal; mirrors of base metal:					
83.12.10 Plated with precious metal	no.	30%			
83.12.90 Other	no.	20%			
83.13 Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal:					
83.13.10 Bungs	lb.	free			
83.13.20 Capsules	lb.	5%			
83.13.30 Crown corks, bottle caps and similar stoppers	lb.	5%			
83.13.90 Other	lb.	20%			
83.14 Sign-plates, name-plates, numbers, letters and other signs, of base metal:					
83.14.10 Enamelled	lb.	30%	25%		
83.14.20 Printed or embossed	lb.	25%			
83.14.30 Varnished or lacquered	lb.	20%	15%		
83.14.90 Other	lb.	20%			
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:					

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
83.15.10 Welding electrodes (with a mild steel core) of a f.o.b. price per lb. not exceeding 20c	lb.	15% or 125c per 100 lb.		
83.15.20 Other welding electrodes	lb.	free		
83.15.90 Other	lb.	free		

## SECTION XVI

### MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF

#### NOTES:

1. This Section does not cover the following:

- Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No. 40.10); other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example, washers) (heading No. 40.14);
- 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;
- 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;
- Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.21;
- 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);
- Articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed), falling within heading No. 71.02, 71.03 or 71.15;
- 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 under heading No. 39.07);
- Endless belts of metal wire or strip (Section XV);
- Articles falling within Chapter 82 or 83;
- Vehicles, aircraft, ships or boats, of Section XVII;
- Articles falling within Chapter 90;
- Clocks, watches and other articles falling within Chapter 91;
- Interchangeable tools of heading No. 82.05 and brushes of a kind used as parts of machines of heading No. 96.02; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59, or heading No. 68.04 or 69.09); or
- 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:

- Goods of a kind described in any of the headings of Chapters 84 and 85 (excluding headings Nos. 84.65 and 85.28) are in all cases to be classified under their respective headings.
- 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 under heading No. 85.13.
- All other parts are to be classified under 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 indicate, 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.

## BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

## NOTES:

1. This Chapter does not cover the following:
  - (a) Millstones, grindstones and other articles falling within Chapter 68;
  - (b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);
  - (c) Laboratory glassware of heading No. 70.17; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21);
  - (d) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapters 74 to 81); or
  - (e) Hand tools or electro-mechanical domestic appliances, with self-contained electric motors, of heading No. 85.05 or 85.06.
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:
  - (a) Germination plant, incubators and brooders, falling within heading No. 84.28;
  - (b) Grain dampening machines falling within heading No. 84.29;
  - (c) Diffusing apparatus for sugar juice extraction falling within heading No. 84.30; or
  - (d) 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:
  - (a) Sewing machines (heading No. 84.41); or
  - (b) Office machines of heading No. 84.54.
3. Heading No. 84.62 is to be taken to apply, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 per cent or by more than 0.05 mm., 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 indicates, to be classified under 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.

I Tariff Heading	II Statistical Unit	Rate of Duty		
		General	M.F.N.	Preferential
84.01 Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam)	no.	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	no.	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	no.	5%		free (U.K.)
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	no.	free		
84.05 Steam and other vapour power units, not incorporating boilers:				
84.05.10 Railway locomotive power units	no.	5%		free (U.K.)
84.05.20 For ships and boats	no.	20%		
84.05.60 For mining purposes	no.	5%		free (U.K.)
84.05.90 Other	no.	free		
84.06 Internal combustion piston engines:				



I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
84.06.10 Aircraft engines (including model aircraft engines) and parts thereof	no.	free		
84.06.20 Outboard engines	no.	10%		
84.06.30 Propulsion engines for ships and boats (excluding outboard engines)	no.	20%		
84.06.40 Engines suitable for use solely or principally with tractors (excluding road tractors) or road rollers	no.	free		
84.06.60 Railway locomotive engines	no.	5%		free (U.K.)
84.06.70 Stationary engines	no.	free		
84.06.80 Motor cycle engines	no.	20%		15% (U.K.)
84.06.85 Pistons and piston rings, suitable for use solely or principally with motor vehicle engines (excluding motor cycle engines)	no.	20%		
84.06.90 Other	no.	20%		
84.07 Hydraulic engines and motors (including water wheels and water turbines):				
84.07.10 Hydro-electric turbines	no.	5%		free (U.K.)
84.07.20 Irrigation machinery	no.	free		
84.07.90 Other	no.	free		
84.08 Other engines and motors:				
84.08.10 Aircraft engines	no.	free		
84.08.20 Marine propulsion engines	no.	20%		
84.08.30 Windmill engines	no.	free		
84.08.40 Spring-operated and weight-operated motors	no.	10%		
84.08.50 Gas turbines (excluding aircraft, motor vehicle, ship or boat engines)	no.	free		
84.08.90 Other	no.	20%		
84.09 Mechanically propelled road rollers	no.	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:				
84.10.10 Pumps of the kind commonly used for the delivery of petrol or lubricating oil, fitted with measuring devices	no.	20%	10%	
84.10.20 Motor cycle parts	no.	20%		15% (U.K.)
84.10.30 Motor vehicle parts (excluding motor cycle parts)	no.	20%		
84.10.90 Other	no.	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:				
84.11.10 Air compressors	no.	5%	3%	free (U.K.)
84.11.15 Hermetically sealed refrigerator compressors not exceeding $\frac{1}{2}$ h.p.	no.	15%		
84.11.20 Other refrigerator compressors	no.	free		
84.11.30 Pneumatic tyre pumps (hand and foot types), motor vehicle type	no.	25% or 50c each		
84.11.35 Pneumatic tyre pumps, pedal cycle type	no.	5%		
84.11.40 Other pumps (hand and foot types)	no.	20%		

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		General	M.F.N.		
84.11.50 Draught fans for industrial boilers	no.	free			
84.11.60 Ventilating fans	no.	5%			free (U.K.)
84.11.89 Other, portable or mobile	no.	5%	3%		free (U.K.)
84.11.90 Other	no.	free			
84.12 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	no.	5%			free (U.K.)
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	no.	free			
84.14 Industrial and laboratory furnaces and ovens, non-electric	no.	free			
84.15 Refrigerators and refrigerating equipment (electrical and other):					
84.15.10 Household refrigerators (non-electrical) of a nominal storage capacity not exceeding 12 cu. ft.	no.	15%			
84.15.20 Household refrigerators (electrical) of a nominal storage capacity not exceeding 12 cu. ft.	no.	15%			
84.15.30 Household refrigerators of a nominal storage capacity exceeding 12 cu. ft.:					
.10 Non-electrical	no.	free			
.20 Electrical	no.	free			
84.15.40 Household refrigerator cabinets for refrigerators of a nominal storage capacity not exceeding 12 cu. ft.	no.	15%			
84.15.50 Sealed compression type electrical units (and parts thereof) suitable for household refrigerators	no.	15%			
84.15.60 Non-electrical type units and parts thereof	no.	free			
84.15.70 Household refrigerator parts not falling in any other sub-heading of this heading	no.	15%			
84.15.90 Other	no.	free			
84.16 Calendering and similar rolling machines (excluding metal-working and metal-rolling machines and glass-working machines) and cylinders therefor:					
84.16.10 Portable or mobile	no.	5%	3%		free (U.K.)
84.16.90 Other	no.	free			
84.17 Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:					
84.17.10 Domestic instantaneous or storage water heaters, non-electrical	no.	15%			
84.17.20 Electrically heated fish fryers, percolators, tea or milk urns, steam kettles and similar heating equipment, of a kind used in the catering industry	no.	20%			15% (U.K.)
84.17.30 Non-electrical fish fryers, percolators, tea or milk urns, steam kettles and similar heating equipment, of a kind used in the catering industry	no.	15%			

I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V Pre-ferential
			General	M.F.N.	
84.17.40 Degreasing or cleaning apparatus utilizing steam, portable or mobile	no.	20%			
84.17.50 Equipment for sterilising surgical instruments, appliances and dressings	no.	15%			
84.17.60 Hot air dryers for drying transformers	no.	5%			free (U.K.)
84.17.70 Laboratory equipment	no.	free			
84.17.80 Other, portable or mobile	no.	5%	3%		free (U.K.)
84.17.90 Other	no.	free			
84.18 Centrifuges; filtering and purifying machinery and apparatus (excluding filter funnels, milk strainers and the like), for liquids or gases:					
84.18.10 Cream separators	no.	free			
84.18.20 Domestic laundry centrifuge driers	no.	20%			
84.18.25 Domestic centrifuge washing machines	no.	15%			
84.18.30 Laundry centrifuges (excluding domestic types)	no.	5%	3%		free (U.K.)
84.18.40 Laboratory centrifuges	no.	20%			
84.18.50 Mining apparatus	no.	5%			free (U.K.)
84.18.60 Water filtering and purifying machinery and apparatus	no.	free			
84.18.70 Filters (air, fuel and oil) suitable for use with internal combustion engines (excluding motor cycle engines)	no.	40%	20%		
84.18.75 Filters (air, fuel and oil) suitable for use with motor cycle engines	no.	20%			15% (U.K.)
84.18.80 Filter plates and frames, for sugar filter presses	no.	20%			17% (U.K.)
84.18.90 Other	no.	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:					
84.19.10 Dish washing machines	no.	20%			
84.19.80 Other, portable or mobile	no.	5%	3%		free (U.K.)
84.19.90 Other	no.	free			
84.20 Weighing machinery (excluding balances of a sensitivity of 5 centigrammes or better), including weight-operated counting and checking machines; weighing machine weights of all kinds:					
84.20.10 Weighing machine weights of all kinds	no.	20%			
84.20.20 Milk yield recording scales (for milk herds)	no.	free			
84.20.30 Platform type scales (portable or mobile)	no.	5%			
84.20.40 Weighing and measuring machines, commonly used for road construction and maintenance	no.	free			
84.20.50 Weigh-bridges (railway)	no.	3%	free		

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
84.20.60 Automatic hopper scales	no.	free			
84.20.90 Other	no.	5%			
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:					
84.21.10 Water sprinklers and sprayers, suitable for lawn, orchard or other spray irrigation	no.	15%			
84.21.20 Flame guns suitable for destroying weeds	no.	free			
84.21.30 Sprinklers and sprayers, suitable for use with insecticides, fungicides and weed-killers	no.	free			
84.21.40 Fire extinguishing appliances	no.	free			
84.21.50 Spray guns and similar appliances, of a kind used with paint, distemper, varnish or concrete	no.	5%	3%		free (U.K.)
84.21.60 Steam or sand blasting machines	no.	free			
84.21.90 Other	no.	20%			
84.22 Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics) (excluding machinery falling within heading No. 84.23):					
84.22.01 Pulley tackle and hoists, non-electrical; and parts thereof	no.	7%			
84.22.05 Pulley tackle and hoists; electrical:					
.10 Of an f.o.b. price not exceeding R1,500 each	no.	20%			
.90 Other	no.	7%			
84.22.06 Parts of electrical pulley tackle and hoists	no.	20%			
84.22.10 Lifting jacks, hydraulic or mechanical, of a lifting capacity not exceeding 200,000 lb. (excluding trolley mounted garage jacks); parts thereof	no.	10%			
84.22.15 Other lifting jacks; parts thereof; tipping mechanisms	no.	free			
84.22.20 Whaling or trawling winches	no.	20%			
84.22.22 Parts of whaling or trawling winches	no.	20%	free		
84.22.23 Seine net hoisting blocks	no.	free			
84.22.25 Mine winding winches; parts thereof	no.	5%			free (U.K.)
84.22.30 Other winches, capstans and windlasses; parts thereof	no.	7%			
84.22.35 Crabs for overhead travelling cranes:					
.10 Of a f.o.b. price not exceeding R4,000 each	no.	20%			
.90 Other	no.	7%			
84.22.36 Electrical longitudinal or cross-traverse driving units, for overhead travelling cranes:					
.10 Of a f.o.b. price not exceeding R1,500 each	no.	20%			
.90 Other	no.	7%			
84.22.37 Parts of crabs and driving units, for overhead travelling cranes	no.	20%			



I Tariff Heading	II Statistical Unit	III      IV      V Rate of Duty		
		General	M.F.N.	Pre-ferential
84.22.40 Cranes, telfers and lifting gear	no.	7%		
84.22.45 Lifts (electrical or hydraulic) including skip hoists; parts thereof	no.	free		
84.22.50 Escalators; parts thereof	no.	free		
84.22.55 Stacking machines and goods elevators (mechanical storage lifting apparatus); parts thereof	no.	7%		free (U.K.; Canada)
84.22.60 Gravity roller conveyors; parts thereof	no.	7%		
84.22.65 Conveyors (excluding gravity roller conveyors); parts thereof:				
.10 Mining machinery	no.	5%		free (U.K.)
.20 Other industrial machinery	no.	free		
.30 Bucket or belt conveyors, not being industrial machinery	no.	7%		free (U.K.; Canada)
.90 Other	no.	20%		
84.22.70 Mine haulage machines (cable operated); parts thereof	no.	5%		free (U.K.)
84.22.75 Mechanical earth, coal and other bulk loaders; parts thereof	no.	free		
84.22.85 Lifting grabs, buckets, grips, and the like, of a kind designed for lifting bulk materials	no.	7%		
84.22.90 Other:				
.10 Mining machinery	no.	5%		free (U.K.)
.20 Other industrial machinery	no.	free		
.90 Other	no.	20%		
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):				
84.23.10 Mining machinery	no.	5%		free (U.K.)
84.23.90 Other	no.	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:				
84.24.10 Ploughs, mouldboard type (excluding reversible type) with 2 or more but not more than 4 shares, designed for use with tractors	no.	15%		
84.24.15 Ploughs, disc type, with 2 or more but not more than 5 discs, designed for use with tractors	no.	15%		
84.24.50 Other ploughs	no.	free		
84.24.55 Plough shares (angle and flat)	no.	20%		
84.24.60 Parts of ploughs (except plough shares and discs)	no.	15%		
84.24.70 Harrows, offset disc type, of a width not exceeding 6 ft. 6 in., designed for use with tractors	no.	15%		



I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V Pre-ferential
			General	M.F.N.	
84.24.75 Harrows, one-way disc type, of a width not exceeding 8 ft. 6 in., designed for use with tractors	no.	15%			
84.24.80 Other harrows	no.	free			
84.24.85 Parts of harrows	no.	15%			
84.24.90 Other agricultural or horticultural machinery, for soil preparation or cultivation	no.	free			
84.24.99 Lawn and sports ground rollers	no.	15%			
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 (excluding those of a kind used in the bread grain milling industry falling within heading No. 84.29):					
84.25.10 Harvesting and threshing machinery (excluding combines)	no.	free			
84.25.15 Combines	no.	free			
84.25.20 Straw and fodder presses	no.	free			
84.25.30 Lawn mowers	no.	15%	10%		
84.25.40 Hay or grass mowers (excluding lawn mowers)	no.	free			
84.25.50 Winnowing and similar cleaning machines for seed, grain or leguminous vegetables	no.	free			
84.25.80 Egg-grading machines	no.	free			
84.25.90 Other	no.	free			
84.26 Dairy machinery (including milking machines)	no.	free			
84.27 Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	no.	free			
84.28 Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	no.	free			
84.29 Machinery of a kind used in the bread grain milling industry, and other machinery (excluding farm type machinery) for the working of cereals or dried leguminous vegetables	no.	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:					
84.30.10 Sugar mill roller shells (unfinished)	no.	5%	3%		
84.30.20 Portable or mobile	no.	5%	3%		free (U.K.)
84.30.90 Other	no.	free			
84.31 Machinery for making or finishing cellulosic pulp, paper or paperboard	no.	free			
84.32 Book-binding machinery, including book-sewing machines:					
84.32.10 Portable or mobile	no.	5%	3%		free (U.K.)
84.32.90 Other	no.	free			

I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Pre-ferential
84.33 Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard:				
84.33.10 Portable or mobile	no.	5%	3%	free (U.K.)
84.33.90 Other	no.	free		
84.34 Machinery, apparatus and accessories for type-founding or type-setting; machinery (excluding machine-tools of heading No. 84.45, 84.46 or 84.47) for preparing or working printing blocks, plates or cylinders; printing type, impressed slugs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):				
84.34.20 Printing type, impressed slugs and matrices, printing blocks, plates and cylinders (excluding offset duplicating masters)	no.	5%	3%	free (U.K.)
84.34.30 Blocks, plates, cylinders and lithographic stones, prepared for printing purposes (excluding offset duplicating masters)	no.	5%	3%	free (U.K.)
84.34.90 Other	no.	free		
84.35 Other printing machinery; machines for uses ancillary to printing	no.	free		
84.36 Machines for extruding man-made textile fibres; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including woft-winding) machines	no.	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	no.	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, beards and heald-lifters and hosiery needles)	no.	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:				
84.39.10 Hat stretching blocks	no.	5%	3%	free (U.K.)
84.39.90 Other	no.	free		
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, wall-paper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:				

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
84.40.10 Domestic laundry washing machines	no.	15%			
84.40.20 Laundry machinery (excluding domestic laundry washing machines)	no.	5%	3%		free (U.K.)
84.40.30 Dry-cleaning machinery	no.	5%	3%		free (U.K.)
84.40.40 Fabric meters	no.	5%			
84.40.50 Ironing or pressing machines (domestic type), electrically heated	no.	20%			15% (U.K.; Canada)
84.40.80 Other, portable or mobile	no.	5%	3%		free (U.K.)
84.40.90 Other	no.	free			
84.41 Sewing machines; furniture specially designed for sewing machines; sewing machine needles:					
84.41.10 Domestic type sewing machines	no.	free			
84.41.20 Portable sewing machines (excluding domestic type)	no.	5%	3%		free (U.K.)
84.41.40 Furniture specially designed for domestic sewing machines	no.	free			
84.41.80 Sewing machine needles	no.	free			
84.41.90 Other	no.	free			
84.42 Machinery (excluding sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	no.	free			
84.43 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries:					
84.43.10 Ladles	no.	5%	3%		free (U.K.)
84.43.90 Other	no.	free			
84.44 Rolling mills and rolls therefor	no.	free			
84.45 Machine-tools for working metal or metallic carbides (excluding machines falling within heading No. 84.49 or 84.50)	no.	free			
84.46 Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold (excluding machines falling within heading No. 84.49)	no.	free			
84.47 Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials (excluding machines falling within heading No. 84.49):					
84.47.10 Fret saws	no.	5%			
84.47.80 Other, portable or mobile	no.	5%	3%		free (U.K.)
84.47.90 Other	no.	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:					
84.48.10 Tool holders for any type of tool or machine-tool for working in the hand	no.	5%	3%		free (U.K.)
84.48.90 Other	no.	free			

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
84.49 Tools for working in the hand, pneumatic or with self-contained non-electric motor:				
84.49.10 Chain saws	no.	10%		
84.49.20 Rock drills:				
.10 Unfinished forgings (excluding front cover forgings)	no.	5%		
.20 Front cover forgings and other spare parts (excluding unfinished forgings)	no.	5%		free (U.K.)
.90 Other	no.	5%		free (U.K.)
84.49.30 Earth compacting rammers	no.	free		
84.49.35 Paving breakers	no.	5%		
84.49.40 Concrete vibrators	no.	5%		
84.49.50 Greasing pistols	no.	20%		
84.49.90 Other	no.	5%	3%	free (U.K.)
84.50 Gas-operated welding, brazing, cutting and surface tempering appliances	no.	5%	3%	free (U.K.)
84.51 Typewriters (excluding typewriters incorporating calculating mechanisms); cheque writing machines:				
84.51.10 Typewriters (excluding Braille and similar typewriters)	no.	10%	free	
84.51.20 Braille and similar typewriters for use by the blind	no.	free		
84.51.80 Cheque writing machines	no.	20%		
84.52 Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:				
84.52.10 Postage-franking machines	no.	free		
84.52.90 Other	no.	5%		
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):				
84.53.10 Electronic data processing machines	no.	5%		
84.53.90 Other	no.	5%		
84.54 Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, collating machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines):				
84.54.10 Duplicating machines	no.	5%	free	
84.54.20 Addressing machines	no.	5%	free	
84.54.90 Other	no.	5%		
84.55 Parts and accessories (excluding 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:				
84.55.10 Of typewriters and cheque writing machines	lb.	10%	free	
84.55.20 Of postage franking machines	lb.	free		
84.55.30 Of duplicating machines or addressing machines	lb.	5%	free	
84.55.90 Other	lb.	5%		

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		General	M.F.N.		
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:					
84.56.10 Screening machinery (excluding mining machinery)	no.	free			
84.56.20 Stone crushers (excluding mining machinery)	no.	free			
84.56.30 Asphalt grinding and mixing machinery	no.	free			
84.56.40 Concrete mixers	no.	5%	3%		free (U.K.)
84.56.50 Liners for tube mills	no.	10%			7% (U.K.)
84.56.60 Liners of manganese or chrome steel, for rod or ball mills	no.	free			
84.56.70 Mining machinery (excluding liners for tube, rod or ball mills)	no.	5%			free (U.K.)
84.56.89 Other, portable or mobile	no.	5%	3%		free (U.K.)
84.56.90 Other	no.	free			
84.57 Glass-working machines (excluding machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	no.	free			
84.58 Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	no.	15%			
84.59 Machinery and mechanical appliances (excluding those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter:					
84.59.10 Portable air coolers (domestic type), self-contained, with or without thermoelectric elements	no.	20%	15%		10% (U.K.)
84.59.15 Air humidifiers or dehumidifiers	no.	5%			free (U.K.)
84.59.20 Hot air distributors	no.	5%			free (U.K.)
84.59.30 Agricultural fumigation chambers	no.	free			
84.59.40 Machinery or appliances, for road building or for public works	no.	free			
84.59.50 Nuclear reactors	no.	free			
84.59.80 Other industrial machinery and appliances, not covered by any other heading of this Chapter:					
.10 Portable or mobile	no.	5%	3%		free (U.K.)
.20 Workshop machinery ordinarily used in a motor garage for manufacturing, testing or repair work	no.	5%	3%		free (U.K.)
.90 Other	no.	free			
84.59.90 Other	no.	20%			
84.60 Moulding boxes for metal foundry; moulds of a type used for metal (excluding ingot moulds), for metallic carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials:					



I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
84.60.10 Integral parts of moulding machinery	no.	free			
84.60.90 Other	no.	5%	3%		free (U.K.)
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:					
84.61.10 Pressure reducing valves for gas cylinders and the like; safety valves, for boilers and similar shells	no.	free			
84.61.20 Fire fighting appliances	no.	free			
84.61.30 Hose fittings (excluding fire hose fittings)	no.	20%			
84.61.40 Waste holes and plugs, for sanitary ware	no.	20%			
84.61.50 Valves of a kind used with inner tubes and other inflatable goods	no.	20%			
84.61.60 Steam traps	no.	5%			free (U.K.; Canada)
84.61.70 Of metal, of a kind commonly used with appliances or metal piping with an inside diameter of less than 0.5 in.	no.	10%			
84.61.80 Hose and toilet bibcocks (plain), pillar cocks, stopcocks, water mixing taps (bath, wash basin, shower or sink types), shower units, ball valves, of metal, suitable for use with piping of an inside diameter of 0.5 in. or more but not exceeding 1 in.; water-tank locking taps; tapping ferrules for off-take pipes for use with piping not exceeding 1 in. inside diameter	no.	15%			10% (U.K.; Canada)
84.61.82 Flush valves for water closet pans	no.	15%			10% (U.K.; Canada)
84.61.83 Stainless steel taps, cocks and valves; valves lined with glass, ceramic material or the like; thermostatically controlled valves	no.	free			
84.61.84 Parts of cast iron gate or sluice valves	no.	5%			free (U.K.; Canada)
84.61.85 Cast iron gate or sluice valves, suitable for use with piping of an inside diameter:					
.10 Not exceeding 2 in.	no.	5%			free (U.K.; Canada)
.20 Exceeding 2 in. but not exceeding 3 in.	no.	5% or 500c each	5%		free (U.K.; Canada)
.30 Exceeding 3 in. but not exceeding 8 in.	no.	5% or 600c each	5%		free (U.K.; Canada)
.40 Exceeding 8 in.	no.	5% or 1000c each	5%		free (U.K.; Canada)
84.61.90 Other cocks, taps, valves and similar appliances, of metal	no.	5%			free (U.K.; Canada)
84.61.99 Other	no.	10%			
84.62 Ball, roller or needle roller bearings	no.	5%	3%		free (U.K.)
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:					

I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V Pre-ferential
			General	M.F.N.	
84.63.10 Propeller shafts	no.	20%			
84.63.20 Motor cycle engine parts	lb.	20%			15% (U.K.)
84.63.30 Engine parts identifiable for use solely or principally with tractors (excluding road tractors), road rollers, road scarifiers, aircraft and stationary engines	lb.	free			
84.63.35 Locomotive parts	no.	5%			free (U.K.)
84.63.40 Reduction gears or gear-boxes and parts thereof, of the helical, spur, bevel or worm gear type, for use with stationary power units:					
.10 For agricultural purposes	no.	18%			
.20 For factory installation	no.	15%			
.30 For mining machinery	no.	20%			15% (U.K.)
.90 Other	no.	20%		18%	15% (U.K.)
84.63.50 Plain shaft bearings:					
.10 Identifiable for use in engines for tractors (excluding road tractors) and stationary engines	lb.	free			
.20 Identifiable for use in motor cycle engines	lb.	20%			15% (U.K.)
.30 Identifiable for use in other motor vehicle engines	lb.	20%			
.90 Other	lb.	free			
84.63.90 Other, of a kind identifiable for use solely or principally with industrial machinery:					
.10 For factory installation	no.	free			
.20 For mining machinery	no.	5%			free (U.K.)
.90 Other	no.	5%		3%	free (U.K.)
84.63.99 Other	no.	20%			
84.64 Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paper-board) 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:					
84.64.10 Identifiable for use solely or principally with motor cycle engines	lb.	20%			15% (U.K.)
84.64.20 Identifiable for use solely or principally with stationary engines or tractors (excluding road tractors)	lb.	free			
84.64.90 Other	lb.	20%			
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:					
84.65.10 Propellers and stern tubes for use with marine engines	no.	20%			
84.65.20 Identifiable for use solely or principally with portable or mobile industrial or manufacturing machines falling within this Chapter	no.	5%		3%	free (U.K.)
84.65.90 Other	no.	free			

## ELECTRICAL MACHINERY AND EQUIPMENT; PARTS THEREOF

## NOTES:

## 1. This Chapter does not cover the following:

- (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, excluding metal tank mercury arc rectifiers which remain classified under 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).

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		General	M.F.N.		
85.01 Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:					
85.01.10 Electrical generators	no.	5%			free (U.K.)
85.01.20 Electric motors, three-phase (excluding a.c. commutator and synchronous motors):					
.10 Fractional horse power motors	no.	5%			free (U.K.)
.20 From 1 h.p. to 75 h.p.	no.	30%			25% (U.K.)
.30 Exceeding 75 h.p. to 350 h.p.	no.	20%			15% (U.K.)
.90 Exceeding 350 h.p.	no.	5%			free (U.K.)
85.01.30 Electric motors (excluding three-phase)	no.	5%			free (U.K.)
85.01.35 Converters (rotary)	no.	5%			free (U.K.)
85.01.40 Transformers rated at 5 kva. or more and not exceeding 2,500 kva. of a maximum working voltage of 37.5 kv.	no.	20%			15% (U.K.)
85.01.45 Other transformers (excluding radio set transformers)	no.	5%			free (U.K.)
85.01.50 Converters (static), rectifiers and rectifying apparatus (excluding radio apparatus)	no.	5%			free (U.K.)
85.01.60 Identifiable for use solely or principally with radio apparatus	no.	12½%			7½% (U.K.)
85.01.90 Other	no.	5%			free (U.K.)
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:					
85.02.10 Electro-magnetic lifting heads	no.	7%			
85.02.90 Other	no.	free			
85.03 Primary cells and primary batteries	no.	20%			10% (U.K.; Canada)

I Tariff Heading	II Statistical Unit	III      IV      V Rate of Duty		
		General	M.F.N.	Pre-ferential
85.04    Electric accumulators:				
85.04.10    Of which each cell or unit is of a capacity greater than 150 ampere hours at a one hour rate of discharge, and parts thereof	no.	5%		free (U.K.)
85.04.20    Six or twelve volt, suitable for use in radios or motor vehicles (excluding motor cycles)	no.	75c each		50c each (U.K.; Canada)
85.04.30    Battery plates (excluding those for accumulators of which each cell or unit is of a capacity greater than 150 ampere hours at a one hour rate of discharge) of a thickness of 0.25 in. or more	no.	10%		free (U.K.; Canada)
85.04.40    Other parts	lb.	20%		10% (U.K.; Canada)
85.04.90    Accumulators not elsewhere enumerated in this heading	no.	20%		10% (U.K.; Canada)
85.05    Tools for working in the hand, with self-contained electric motor	no.	5%	3%	free (U.K.)
85.06    Electro-mechanical domestic appliances, with self-contained electric motor:				
85.06.10    Vacuum cleaners	no.	5%		free (U.K.; Canada)
85.06.20    Floor polishers	no.	5%		free (U.K.; Canada)
85.06.30    Ventilating fans	no.	5%		free (U.K.)
85.06.90    Other	no.	20%		
85.07    Shavers and hair clippers, with self-contained electric motor:				
85.07.10    Sheep shearing clippers	no.	free		
85.07.20    Electric safety razors	no.	10%		5% (U.K.)
85.07.90    Other	no.	15%		10% (U.K.)
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:				
85.08.10    Sparking plugs (excluding parts):				
.10    Identifiable for use solely or principally with motor cycle engines	doz.	30c per doz.		22½c per doz. (U.K.)
.20    Identifiable for use solely or principally with aircraft or tractor engines	doz.	free		
.90    Other	doz.	30c per doz.		
85.08.20    Parts of sparking plugs	no.	20%		
85.08.30    Dynamos and cut-outs:				
.10    Identifiable for use solely or principally with motor cycles	no.	20%		15% (U.K.)
.20    Identifiable for use solely or principally with motor vehicles (excluding motor cycles)	no.	20%		
.90    Other	no.	free		
85.08.90    Other:				
.10    Identifiable for use solely or principally with motor cycles	no.	20%		15% (U.K.)

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
85.08.90—Continued				
.20 Identifiable for use solely or principally with motor vehicles (excluding motor cycles)	no.	20%		
.90 Other	no.	free		
85.09 Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles:				
85.09.10 Pedal cycle equipment:				
.10 Dynamo lighting sets, comprising dynamo and headlamp, with or without clips, wiring or rear lamp	no.	40% or 50c per set	20%	
.20 Dynamos	no.	40% or 30c each	20%	
30. Headlamps	no.	40% or 20c each	20%	
.90 Other	no.	5%		
85.09.20 Motor cycle equipment	no.	20%		15% (U.K.)
85.09.90 Other	no.	20%		
85.10 Portable electric battery and magneto lamps (excluding lamps falling within heading No. 85.09):				
85.10.10 Miners' safety lamps	no.	free		
85.10.90 Other	no.	15%		
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:				
85.11.10 Portable, including soldering irons	no.	5%	3%	free (U.K.; Canada)
85.11.20 Furnaces for roasting minerals; cupelling furnaces	no.	free		
85.11.30 Laboratory ovens and furnaces	no.	free		
85.11.90 Other	no.	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 (excluding those of carbon):				
85.12.10 Electric instantaneous or storage water heaters and immersion heaters:				
.10 Immersion heaters identifiable for use solely or principally for heating industrial liquids	no.	5%	3%	free (U.K.)
.90 Other	no.	20%		15% (U.K.; Canada)
85.12.20 Electric soil heating apparatus and electric space heating apparatus	no.	20%		15% (U.K.; Canada)
85.12.30 Electric hairdressing appliances:				
.10 Hand-type hair dryers	no.	10%		
.90 Other	no.	20%		15% (U.K.; Canada)



I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V
			General	M.F.N.	
85.12.40 Electric smoothing irons	no.	20%			15% (U.K.; Canada)
85.12.60 Electro-thermic domestic appliances	no.	20%			15% (U.K.; Canada)
85.12.80 Electric heating resistors:					
.10 Suitable for domestic stoves, hot-plates and ovens	no.	30%			25% (U.K.; Canada)
.20 Suitable for industrial ovens and furnaces	no.	free			
.90 Other	no.	20%			15% (U.K.; Canada)
85.13. Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):					
85.13.10 Parts of inter-office communication sets	no.	12½%			7½% (U.K.)
85.13.20 Parts of other apparatus	no.	5%			
85.13.90 Other	no.	5%			
85.14 Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers:					
85.14.10 Microphones and stands therefor	no.	5%			
85.14.20 Loudspeakers mounted in cabinets or the like	no.	5%			
85.14.30 Audio-frequency amplifiers	no.	5%			
85.14.40 Sound amplifier sets	no.	5%			
85.14.90 Other, including parts of the appliances enumerated in this heading	no.	12½%			7½% (U.K.)
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:					
85.15.10 Radiotelegraphic and radiotelephonic transmission and reception apparatus	no.	15%			5% (U.K.)
85.15.20 Radar apparatus and radio navigational aid apparatus	no.	free			
85.15.30 Television receivers whether or not incorporating gramophones or radios	no.	20%			
85.15.40 Radio receiving sets incorporating gramophones	no.	20%			
85.15.60 Other domestic radio receiving sets	no.	15%			5% (U.K.)
85.15.65 Motor car radio receivers	no.	15%			5% (U.K.)
85.15.70 Cabinets for radio sets which do not incorporate gramophones	no.	15%			5% (U.K.)
85.15.75 Other cabinets	no.	20%			
85.15.80 Parts (excluding cabinets)	no.	12½%			7½% (U.K.)
85.15.90 Other	no.	15%			5% (U.K.)
85.16 Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields:					
85.16.10 Railway equipment	no.	3%			
85.16.90 Other	no.	15%			10% (U.K.)

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
85.17 Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms) (excluding those of heading No. 85.09 or 85.16):				
85.17.10 Fire alarms	no.	free		
85.17.90 Other	no.	20%		
85.18 Electrical capacitors, fixed or variable:				
85.18.10 Of a kind used solely or principally with radio, radar, television, radiotelegraphic and radiotelephonic apparatus	no.	12½%		7½% (U.K.)
85.18.20 Of a kind used in motor vehicles	no.	20%		
85.18.90 Other	no.	5%		free (U.K.)
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 (excluding telephone switchboards) and control panels:				
85.19.10 Switches suitable for use solely or principally with domestic electric stoves and hot-plates; apparatus connectors	no.	20%		15% (U.K.; Canada)
85.19.20 Identifiable for use solely or principally with radio, radar, television or radiotelegraphic or radiotelephonic apparatus	no.	12½%		7½% (U.K.)
85.19.30 Identifiable for use solely or principally with motor vehicles (excluding motor cycles)	no.	20%		
85.19.40 Switches, switch plugs, switch units, switch fuses (excluding motor starter switches or flame-proof and water-proof or watertight types), with current ratings not exceeding 15 amperes for voltages of less than 500 (but excluding articles elsewhere provided for in this heading); switch cover plates	no.	25%	20%	15% (U.K.)
85.19.50 Other switches and circuit breakers:				
.10 With current ratings not exceeding 1,200 amperes for voltages not exceeding 660 a.c. or 250 d.c. (with moulded casings)	no.	5%		free (U.K.)
.90 Other	no.	5%		free (U.K.)
85.19.60 Plugs, sockets or socket outlets, adaptors and lamp holders:				
.10 For fluorescent lamps	no.	5%		free (U.K.)
.20 Identifiable for use solely or principally with radio, radar, television, radiotelegraphic and radiotelephonic apparatus	no.	12½%		7½% (U.K.)
.40 With current ratings not exceeding 15 amperes for voltages of less than 500	no.	25%	20%	15% (U.K.)
.90 Other	no.	5%		free (U.K.)

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
85.19.65 Fuses, terminals, terminal strips and other metal parts intended for the reception of conductors or cables:				
.10 Identifiable for use solely or principally with motor vehicles	no.	20%		
.20 Identifiable for use solely or principally with radio, radar, television, radiotelegraphic and radio-telephonic apparatus	no.	12½%		7½% (U.K.)
.30 Identifiable for use solely or principally with electric stoves and hot-plates	no.	20%		15% (U.K.; Canada)
.90 Other	no.	5%		free (U.K.)
85.19.70 Resistors (excluding heating resistors), potentiometers and rheostats	no.	5%		free (U.K.)
85.19.80 Relays:				
.10 Earth leakage, for use on voltages not exceeding 660 with sensitivities not exceeding 1,000 milliamperes	no.	5%		free (U.K.)
.90 Other	no.	5%		free (U.K.)
85.19.90 Other	no.	5%		free (U.K.)
85.20 Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs:				
85.20.10 Arc-lamps	no.	5%		free (U.K.)
85.20.20 Photographic flashbulbs	no.	25c per 100		free (U.K.)
85.20.30 Discharge lamps (including fluorescent type)	no.	5%		free (U.K.)
85.20.40 Carbon filament lamps	no.	50c per 100		free (U.K.)
85.20.50 Projector filament lamps	no.	5%		free (U.K.)
85.20.60 Radiator filament lamps	no.	20%		15% (U.K.)
85.20.70 Torch filament lamps	no.	50c per 100	25c per 100	free (U.K.)
85.20.80 Motor vehicle filament headlight lamps	no.	800c per 100	100c per 100	free (U.K.)
85.20.85 Other motor vehicle filament lamps	no.	400c per 100	50c per 100	free (U.K.)
85.20.90 Other filament lamps, vacuum type:				
.10 Not exceeding 60 watts	no.	50c per 100		free (U.K.)
.20 Exceeding 60 watts	no.	100c per 100		free (U.K.)
85.20.95 Other filament lamps, gas filled:				
.10 Not exceeding 100 watts	no.	100c per 100		free (U.K.)
.20 Exceeding 100 watts	no.	200c per 100		free (U.K.)
85.20.99 Parts	no.	5%		free (U.K.)
85.21 Thermionic, cold cathode and photocathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photo-cells; mounted transistors and similar mounted devices incorporating semi-conductors; mounted piezo-electric crystals:				

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
85.21.10 Mercury arc rectifying valves and tubes; parts thereof	no.	5%		free (U.K.)
85.21.20 Radio, radar and television valves and tubes	no.	12½%		7½% (U.K.)
85.21.30 Photocells	no.	20%		
85.21.90 Other	no.	5%		free (U.K.)
85.22 Electrical goods and apparatus (excluding those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter:				
85.22.10 Radio testing equipment	no.	free		
85.22.20 Betatron, cyclotron and other particle accelerators	no.	free		
85.22.40 Electronic control equipment	no.	free		
85.22.90 Other	no.	20%		
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:				
85.23.10 Varnished, lacquered or enamelled copper wire of a diameter of 0.01 in. or more and not more than 0.098 in., insulated with synthetic resin varnish	lb.	20%		15% (U.K.)
85.23.20 Cable and wire, insulated with artificial plastic materials (excluding varnish, lacquer or enamel)	lb.	12½%		7½% (U.K.)
85.23.30 Cable and wire, insulated with paper, and sheathed in lead or armoured or sheathed in lead and armoured	lb.	25c per 100 lb.		free (U.K.)
85.23.40 Cable and wire, insulated with rubber, and sheathed in lead or armoured or sheathed in lead and armoured	lb.	37½c per 100 lb.		free (U.K.)
85.23.50 Cable and wire, rubber-insulated, taped and braided	lb.	50c per 100 lb.		free (U.K.)
85.23.90 Other	lb.	5%		free (U.K.)
85.24 Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes:				
85.24.10 Carbon brushes identifiable for use solely or principally with motor vehicles (excluding motor cycles)	no.	20%		
85.24.90 Other	no.	5%		free (U.K.)
85.25 Insulators of any material:				
85.25.10 Marked or rated for use with voltages lower than 660	no.	50%	5%	free (U.K.)
85.25.20 Pin type, of porcelain, marked or rated for voltages of 660 or more	no.	50% or 25c each	5%	free (U.K.)
85.25.30 Disc type, of glass or porcelain, marked or rated for voltages of 660 or more	no.	50% or 50c each	15%	10% (U.K.)
85.25.90 Other	no.	5%		free (U.K.)
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 excluding insulators falling within heading No. 85.25)	no.	5%		free (U.K.)



I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
85.27 Electrical conduit tubing and joints therefor, of base metal lined with insulating material:				
85.27.10 Of a maximum outside cross-section not exceeding 2 in.	lb.	20%		15% (U.K.)
85.27.20 Of a maximum outside cross-section exceeding 2 in.	lb.	5%		free (U.K.)
85.28 Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	no.	20%		

## SECTION XVII

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

#### NOTES:

- 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.
- 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 use with the goods of this Section:
  - Joints, washers and the like (classified according to their constituent material or under heading No. 84.64);
  - 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 under heading No. 39.07);
  - Articles falling within Chapter 82 (tools);
  - Articles falling within heading No. 83.11;
  - 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;
  - Electrical machinery and equipment (Chapter 85);
  - Articles falling within Chapter 90;
  - Clocks (Chapter 91);
  - Arms (Chapter 93);
  - Brushes of a kind used as parts of vehicles (heading No. 96.02).
- 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.
- 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.
- 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.
- 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:

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



I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
86.01 Steam rail locomotives and tenders:				
86.01.10 Locomotives	no.	5%		free (U.K.)
86.01.20 Tenders	no.	3%		
86.02 Electric rail locomotives, battery operated or powered from an external source of electricity:				
86.02.10 Of a kind suitable for use in underground mines	no.	15%		10% (U.K.)
86.02.90 Other	no.	5%		free (U.K.)
86.03 Other rail locomotives	no.	5%		free (U.K.)
86.04 Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys:				
86.04.10 Trolleys	no.	20%		
86.04.90 Other	no.	3%		
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	no.	3%		
86.06 Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles	no.	20%		
86.07 Railway and tramway goods vans, goods wagons and trucks, not mechanically propelled:				
86.07.10 For haulage or propulsion (except by locomotives):				
.10 For agricultural purposes	no.	free		
.20 Not for agricultural purposes	no.	5%		free (U.K.)
86.07.20 Railway cane trucks	no.	20%		
86.07.30 Railway ballast trucks	no.	3%		
86.07.40 Railway goods vans, wagons and trucks	no.	3%	free	
86.07.90 Other	no.	15%		
86.08 Road-rail and similar containers specially designed and equipped to be equally suitable for transport by rail, road and ship	no.	20%		
86.09 Parts of railway and tramway locomotives and rolling-stock:				
86.09.10 Wheels and axles:				
.10 For tramway trucks	no.	5%		free (U.K.)
.90 Other	no.	3%		
86.09.20 Parts (excluding wheels and axles) for tramway rolling-stock:				
.10 For trucks, wagons and vans	no.	5%		free (U.K.)
.90 Other	no.	3%		
86.09.30 Parts (excluding wheels and axles) for locomotives:				
.10 Of a kind suitable for use in underground mines	no.	15%		10% (U.K.)
.90 Other	no.	5%		free (U.K.)

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
86.09.40 Parts (excluding wheels and axles) for goods trucks, goods vans, goods wagons and trolleys:				
.10 For cane trucks and trolleys	no.	20%		
.90 Other	no.	3%	free	
86.09.90 Parts (excluding wheels and axles) for other rolling-stock	no.	3%		
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:				
86.10.10 Switches, points and crossings and parts thereof, suitable for use with rails not exceeding 30 lb. per running yard	lb.	5%		free (U.K.)
86.10.90 Other	lb.	3%		

#### CHAPTER 87

#### VEHICLES (EXCLUDING RAILWAY OR TRAMWAY ROLLING-STOCK) AND PARTS THEREOF

##### NOTES:

The headings of this Chapter are to be taken not to apply to railway or tramway rolling-stock designed solely for running on rails.

- 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.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
87.01 Tractors (excluding those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys:				
87.01.10 Steam tractors (traction engines)	no.	free		
87.01.20 Tracklaying tractors	no.	free		
87.01.30 Walking tractors	no.	free		
87.01.40 Road tractors for semi-trailers	no.	20%		15% (U.K.; Ireland)
87.01.90 Other	no.	free		
87.02 Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles) excluding those of heading No. 87.09:				

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
87.02.10 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled	no. and lb.	35% and in addition, in respect of each full R100 in excess of a value for duty purposes of R1,000 for each motor car or vehicle, 2% and in addition thereto, in respect of each full 100 lb. in excess of a weight of 2,500 lb. for each motor car or vehicle, 1% with a maximum of the total duty of 100%		
87.02.20 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, completely un-assembled	no. and lb.	20%		
87.02.25 Goods vehicles	no.	20%		
87.02.30 Omnibuses and other public-service type passenger vehicles:				
.10 Assembled	no.	10%		
.20 Unassembled	no.	20%		
87.02.40 Ambulances, hearses, prison vans and similar specialised transport vehicles for persons	no.	20%		
87.02.50 Shuttle cars for use in underground mines	no.	free		
87.02.90 Other vehicles	no.	20%		
87.03 Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but excluding the motor vehicles of heading No. 87.02:				
87.03.10 Fire-engines and fire-escapes	no.	free		
87.03.20 Street sweeping vehicles; street spraying lorries	no.	free		
87.03.90 Other vehicles	no.	20%		
87.04 Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:				
87.04.10 Chassis for motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles	no.	20%		
87.04.90 Other chassis	no.	20%		
87.05 Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02, or 87.03	no.	20%		
87.06 Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:				
87.06.10 Assembled chassis frames and parts thereof	lb.	20%		

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
87.06.20 Parts of bodies and associated accessories	lb.	20%			
87.06.30 Clutches and parts thereof:					
.10 Identifiable for use solely or principally with tractors (excluding road tractors)	lb.	free			
.90 Other	lb.	20%			
87.06.40 Radiators and parts thereof:					
.10 Identifiable for use solely or principally with tractors (excluding road tractors)	lb.	free			
.90 Other	lb.	20% or 15c per lb.			
87.06.50 Steering gear and parts thereof:					
.10 Identifiable for use solely or principally with tractors (excluding road tractors)	lb.	free			
.90 Other	lb.	20%			
87.06.55 Brake drums, whether or not attached to wheel hubs	lb.	20% or 7½c per lb.			
87.06.57 Wheels used with pneumatic tyres:					
.10 Identifiable for use solely or principally with tractors (excluding road tractors)	lb.	free			
.20 Other, with rim sizes not exceeding 5.5 in.	lb.	20% or 7c per lb.			
.90 Other	lb.	20%			
87.06.60 Brake gear and parts thereof (excluding brake drums):					
.10 Brake chambers and cylinders, exhausters, reservoirs, servomotors (including hydraulic-vacuum servomotors), valves, and other parts of air, vacuum or hydraulic-air or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles	lb.	3%			
.20 Other, identifiable for use solely or principally with tractors (excluding road tractors)	lb.	free			
.90 Other	lb.	20%			
87.06.65 Wheel hubs	lb.	20% or 7½c per lb.			
87.06.70 Axles (non-driving):					
.10 Identifiable for use solely or principally with tractors (excluding road tractors)	lb.	free			
.90 Other	lb.	20%			
87.06.75 Shock absorbers	lb.	20%			
87.06.80 Torsion bars and chassis mounting rubbers:					
.10 Identifiable for use solely or principally with tractors (excluding road tractors)	lb.	free			
.90 Other	lb.	20%			
87.06.85 Track pins and bushes therefor	lb.	20%			
87.06.90 Parts and accessories not provided for above:					

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
91.01 Pocket-watches, wrist-watches and other watches, including stop-watches	no.	10%		
91.02 Clocks with watch movements (excluding clocks of heading No. 91.03)	no.	10%		
91.03 Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	no.	10%		
91.04 Other clocks:				
91.04.10 Tower clocks	no.	free		
91.04.90 Other	no.	10%		
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:				
91.05.10 Pigeon timing clocks	no.	free		
91.05.90 Other	no.	20%		
91.06 Time switches with clock or watch movement (including secondary movement) or with synchronous motor	no.	5%		free (U.K.)
91.07 Watch movements (including stop-watch movements), assembled	no.	10%		
91.08 Clock movements, assembled	no.	10%		
91.09 Watch cases and parts of watch cases, including blanks thereof	no.	10%		
91.10 Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	no.	10%		
91.11 Other clock and watch parts	no.	10%		

## 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 the following:

- Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);
- 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 under heading No. 39.07);
- Microphones, amplifiers, loudspeakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter; sound recorders or reproducers combined with a radio receiver (heading No. 85.15);
- Brushes (for cleaning musical instruments) falling within heading No. 96.02;
- Toy instruments (heading No. 97.03); or
- 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 under 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 to be classified under their appropriate headings.



I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
92.01 Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps (excluding aeolian harps):				
92.01.10 Grand pianos	no.	5%		
92.01.20 Pianos (excluding grand pianos)	no.	10%		
92.01.30 Harpsichords and other keyboard stringed instruments	no.	5%		
92.01.40 Harps	no.	5%		
92.02 Other string musical instruments	no.	5%		
92.03 Pipe and reed organs, including harmoniums and the like:				
92.03.10 Pipe organs	no.	10%		
92.03.90 Other	no.	5%		
92.04 Accordions, concertinas and similar musical instruments; mouth organs	no.	5%		
92.05 Other wind musical instruments	no.	5%		
92.06 Percussion musical instruments (for example, drums, xylophones, cymbals, castanets):				
92.06.10 Carrillons for public buildings	no.	free		
92.06.90 Other	no.	5%		
92.07 Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	no.	5%		
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):				
92.08.10 Musical instruments	no.	5%		
92.08.90 Other	no.	20%		
92.09 Musical instrument strings	no.	5%		
92.10 Parts and accessories of musical instruments (excluding strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds:				
92.10.10 Parts of pipe organs (excluding organ pipes of metal)	no.	10%		
92.10.20 Organ pipes of metal	no.	free		
92.10.30 Parts of other musical instruments	no.	5%		
92.10.90 Other	no.	20%		
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:				
92.11.10 Electric gramophones, disc type	no.	10%		
92.11.20 Gramophones (excluding electric)	no.	10%		
92.11.30 Coin operated sound reproduction machines	no.	40%		
92.11.40 Record-players (excluding gramophones)	no.	20%		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
92.11.50 Other apparatus capable of sound reproduction only	no.	20%		
92.11.90 Other	no.	10%		
92.12 Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:				
92.12.10 Gramophone recordings (disc type) on polyvinyl chloride or similar plastic film or sheet, whether or not laminated or supported	no.	35%		
92.12.20 Gramophone recordings (disc type) of other material	no.	10%		
92.12.30 Matrices for the production of records	no.	free		
92.12.60 Sound recordings on tape or wire, put up in cassettes for use with electric gramophones (excluding disc type) and other machines capable of sound reproduction only	no.	20%		
92.12.70 Other prepared sound and similar recording media	no.	10%		
92.12.90 Other	no.	20%		
92.13 Other parts and accessories of apparatus falling within heading No. 92.11	no.	10%		

## SECTION XIX

### ARMS AND AMMUNITION; PARTS THEREOF

#### CHAPTER 93

### ARMS AND AMMUNITION; PARTS THEREOF

#### NOTES:

- This Chapter does not cover the following:
  - Goods falling within Chapter 36 (for example, percussion caps, detonators, signalling flares);
  - 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 under heading No. 39.07);
  - Armoured fighting vehicles (heading No. 87.08);
  - 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);
  - Bows, arrows, fencing foils or toys falling within Chapter 97; or
  - Collectors' pieces or antiques (heading No. 99.05 or 99.06).
- 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.
- 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.
- 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	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
93.01 Swords, cutlasses, bayonets and other side-arms and parts thereof; scabbards and sheaths, for side-arms	no.	20%		
93.02 Revolvers and pistols, being firearms	no.	15% plus 50c each		

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General		M.F.N.	
93.03 Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (excluding revolvers and pistols):					
93.03.10 Rifles, carbines and muskets	no.	15% plus 200c each			
93.03.90 Other	no.	20%			
93.04 Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:					
93.04.10 Single barrel rifles of a calibre not exceeding .22 in.	no.	150c each			
93.04.20 Double barrel rifles of a calibre not exceeding .22 in.	no.	200c each			
93.04.30 Single barrel rifles of a calibre exceeding .22 in.	no.	15% plus 200c each			
93.04.40 Double barrel rifles of a calibre exceeding .22 in.	no.	15% plus 300c each			
93.04.50 Single barrel shot guns of a calibre not exceeding .420 in.	no.	150c each			
93.04.60 Double barrel shot guns of a calibre not exceeding .420 in.	no.	200c each			
93.04.70 Single barrel shot guns of a calibre exceeding .420 in.	no.	15% plus 200c each			
93.04.80 Double barrel shot guns of a calibre exceeding .420 in.	no.	15% plus 300c each			
93.04.90 Combination shot guns and rifles, of a calibre not exceeding .420 in. and .22 in., respectively	no.	200c each			
93.04.95 Combination shot guns and rifles, of a calibre exceeding .420 in. or .22 in., respectively	no.	15% plus 300c each			
93.04.97 Captive-bolt humane killers or stunners	no.	free			
93.04.98 Line-throwing guns	no.	free			
93.04.99 Other	no.	20%			
93.05 Arms of other descriptions, including air, spring and similar pistols, rifles and guns:					
93.05.10 Air, spring and similar pistols, rifles and guns	no.	15%	10%		
93.05.90 Other	no.	20%			
93.06 Parts of arms, including roughly sawn gun stock blocks and gun barrel blanks, but not including parts of side-arms:					
93.06.10 Parts of arms falling within heading No. 93.04 or 93.05	no.	20%			
93.06.50 Parts of arms falling within heading No. 93.02 or 93.03	no.	20%			
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:					

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	M.F.N.	Pre-ferential
93.07.10 Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof	lb.	20%		
93.07.20 Cartridges (blank) suitable for use in captive-bolt humane killers or stunners	lb.	free		
93.07.30 Cartridges of .22 in. calibre, rimfire type (excluding blanks)	no.	20c per 1000		
93.07.40 Cartridge cases, wads and other parts of ammunition (excluding lead shot)	lb.	20%		
93.07.50 Slugs, pellets and darts	lb.	20%		
93.07.90 Other ammunition	lb.	20%		
93.07.99 Lead shot prepared for ammunition	lb.	20%		

## SECTION XX

### MISCELLANEOUS MANUFACTURED ARTICLES

#### CHAPTER 94

#### FURNITURE AND PARTS THEREOF; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED OR INTERNALLY FITTED FURNISHINGS

##### NOTES:

1. This Chapter does not cover the following:

- Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62;
- Standard lamps, table lamps, wall lamp brackets and other lighting fittings; these are classified according to the constituent material (for example, in heading No. 44.27, 70.14 or 83.07);
- Articles of stone or ceramic materials, used as chairs, seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69);
- Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)), falling within heading No. 70.09;
- 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 under heading No. 39.07); and safes falling within heading No. 83.03;
- Furniture specially designed as parts of refrigerators of heading No. 84.15; furniture specially designed for sewing machines (heading No. 84.41);
- Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15);
- Dentists' spittoons falling within heading No. 90.17;
- Goods falling within Chapter 91 (for example, clocks and clock cases);
- Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13; or
- 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:

- Kitchen cabinets and similar cupboards;
- Folding seats and beds;
- 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 the parts 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.

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

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
94.01 Chairs and other seats, (excluding those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof:				
94.01.10 Chairs upholstered with coated or uncoated seagrass, rattan or wicker	no.	30% or 250c each		
94.01.20 Settees upholstered with coated or uncoated seagrass, rattan or wicker	no.	30% or 400c each		
94.01.30 Motor vehicle furniture and parts thereof	no.	20%		
94.01.90 Other, including parts	no.	25%		
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:				
94.02.10 Operating tables, dentists' chairs and hospital beds with mechanical fittings; parts thereof	no.	free		
94.02.50 Other chairs and furniture with mechanical elevating, rotating or reclining movements; parts thereof	no.	25%		
94.03 Other furniture and parts thereof:				
94.03.10 Filing cabinets; parts thereof	no.	25%		
94.03.20 Metal bedsteads	no.	20%		
94.03.30 Metal parts of wooden bedsteads	no.	10%		
94.03.40 Metal ice chests; parts thereof	no.	5%		free (Canada)
94.03.41 Wooden ice chests; parts thereof	no.	25%		20% (Canada)
94.03.90 Other	no.	25%		
94.04 Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows):				
94.04.10 Mattress supports	no.	25%		
94.04.20 Innerspring mattresses	no.	25%		
94.04.90 Other	no.	20%		

## CHAPTER 95

### ARTICLES AND MANUFACTURES OF CARVING OR MOULDING MATERIAL

#### NOTES:

This Chapter does not cover the following:

- Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks);
- Fans or hand screens, non-mechanical (heading No. 67.05);
- Articles falling within Chapter 71 (for example, imitation jewellery);
- 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;
- Articles falling within Chapter 90 (for example, spectacle frames);
- Articles falling within Chapter 91 (for example, clock or watch cases);
- Articles falling within Chapter 92 (for example, musical instruments and parts thereof);



- (h) Articles falling within Chapter 93 (arms and parts thereof);
- (j) Articles falling within Chapter 94 (furniture and parts thereof);
- (k) Brushes, powder-puffs or other articles falling within Chapter 96;
- (f) 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	II Statistical Unit	Rate of Duty		
		General	M.F.N.	Preferential
95.01 Worked tortoise-shell and articles of tortoise-shell:				
95.01.10 Rings, bracelets, necklaces, brooches and other articles of personal adornment		25 %		
95.01.90 Other		20 %		
95.02 Worked mother of pearl and articles of mother of pearl:				
95.02.10 Rings, bracelets, necklaces, brooches and other articles of personal adornment		25 %		
95.02.90 Other		20 %		
95.03 Worked ivory and articles of ivory:				
95.03.10 Rings, bracelets, necklaces, brooches and other articles of personal adornment		25 %		
95.03.90 Other		20 %		
95.04 Worked bone (excluding whalebone) and articles of bone (excluding whalebone):				
95.04.10 Rings, bracelets, necklaces, brooches and other articles of personal adornment		25 %		
95.04.50 Beads, loose or provisionally strung	lb.	25 % or 500c per 100 lb.	15 % or 330c per 100 lb.	
95.04.90 Other		20 %		
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:				
95.05.10 Rings, bracelets, necklaces, brooches and other articles of personal adornment		25 %		
95.05.50 Beads, loose or provisionally strung	lb.	25 % or 500c per 100 lb.	15 % or 330c per 100 lb.	
95.05.90 Other		20 %		
95.06 Worked vegetable carving material (for example, corozo) and articles of vegetable carving material:				
95.06.10 Rings, bracelets, necklaces, brooches and other articles of personal adornment		25 %		
95.06.50 Beads, loose or provisionally strung	lb.	25 % or 500c per 100 lb.	15 % or 330c per 100 lb.	
95.06.90 Other		20 %		
95.07 Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances		20 %		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
95.08 Moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (excluding gelatin falling within heading No. 35.03) and articles of unhardened gelatin:				
95.08.10 Anti-noise earplugs of wax on a cotton wool support		free		
95.08.90 Other		20%		

## CHAPTER 96

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

#### NOTES:

- This Chapter does not cover the following:
  - Articles falling within Chapter 71;
  - Brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 90.17; or
  - Toys (Chapter 97).
- 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.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
96.01 Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles	no.	30%		
96.02 Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (excluding roller squeegees) and mops:				
96.02.10 Paint rollers	no.	10%		7% (U.K.; Canada)
96.02.20 Squeegees	no.	20%		
96.02.30 Toilet brushes, clothes brushes and brushes for footwear	no.	15%		
96.02.40 Paint and varnish brushes	no.	15% plus 10c each, plus 5c for each in. or part thereof in excess of a width of 2 in.	15%	
96.02.50 Artists' or signwriters' brushes	no.	15%		
96.02.55 Pipe stem cleaners	no.	20%		
96.02.60 Machine bottle brushes	no.	25%		20% (U.K.)
96.02.70 Parts of agricultural machinery	no.	free		
96.02.75 Parts of portable machine-tools	no.	3%	3%	free (U.K.)

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
96.02.80 Parts of other industrial or manufacturing machinery	no.	free		
96.02.90 Other, including mops	no.	30%		
96.03 Prepared knots and tufts for broom or brush making	lb.	20%		
96.04 Feather dusters	no.	30%		
96.05 Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	no.	20%		
96.06 Hand sieves and hand riddles, of any material	no.	20%		

## CHAPTER 97

### TOYS, GAMES AND SPORTS REQUISITES; PARTS THEREOF

#### NOTES:

- This Chapter does not cover the following:
  - Christmas tree candles (heading No. 34.06);
  - Fireworks or other pyrotechnic articles falling within heading No. 36.05;
  - 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;
  - Sports bags or other containers of heading No. 42.02 or 43.03;
  - Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61;
  - Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62;
  - Sports footwear (excluding skating boots with skates attached), cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65;
  - Climbing-sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);
  - Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19;
  - 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 under heading No. 39.07);
  - Articles falling within heading No. 83.11;
  - Sports vehicles (excluding bobsleighs, toboggans and the like) falling within Section XVII;
  - Children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No. 87.10);
  - Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
  - Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04);
  - Decoy calls and whistles (heading No. 92.08);
  - Arms or other articles of Chapter 93; or
  - Racquet strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).
- 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.
- In heading No. 97.02 the term "dolls" is to be taken to apply only to such articles as are representations of human beings.
- 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.
- 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.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
97.01 Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs:				
97.01.10 Tricycles	no.	20% or 100c each		

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
97.01.90 Other	no.	15%		
97.02 Dolls:				
97.02.10 Dolls made wholly or chiefly of rubber or of artificial plastic material:				
.10 Of a f.o.b. price per doz. not exceeding 100c	doz.	15% plus 25c per doz.		
.20 Of a f.o.b. price per doz. exceeding 100c but not exceeding 150c	doz.	15% plus 50c per doz.		
.30 Of a f.o.b. price per doz. exceeding 150c but not exceeding 250c	doz.	15% plus 75c per doz.		
.40 Of a f.o.b. price per doz. exceeding 250c	doz.	15% plus 125c per doz.		
97.02.20 Dolls of other material	doz.	15%		
97.02.30 Parts and accessories, of dolls	no.	15%		
97.03 Other toys; working models of a kind used for recreational purposes:				
97.03.10 Toy animals and rattles, made wholly or chiefly of rubber or of artificial plastic material:				
.10 Of a f.o.b. price per doz. not exceeding 100c	doz.	15% plus 25c per doz.		
.20 Of a f.o.b. price per doz. exceeding 100c but not exceeding 150c	doz.	15% plus 50c per doz.		
.30 Of a f.o.b. price per doz. exceeding 150c but not exceeding 250c	doz.	15% plus 75c per doz.		
.40 Of a f.o.b. price per doz. exceeding 250c	doz.	15% plus 125c per doz.		
97.03.15 Toys made wholly or chiefly of rubber or of artificial plastic material (excluding toy animals, rattles or balloons)	no.	15%		
97.03.20 Toys made wholly or chiefly of wood	no.	15%		
97.03.30 Toys made wholly or chiefly of metal	no.	15%		
97.03.40 Toy balloons of a f.o.b. price per gross not exceeding 30c	gross	30c per gross		
97.03.41 Toy balloons of a f.o.b. price per gross exceeding 30c	gross	15% or 120c per gross		
97.03.90 Other toys	no.	15%		
97.03.95 Parts and accessories, of toys	no.	15%		
97.03.98 Working models of a kind used for outdoor recreation	no.	15%	10%	
97.03.99 Working models of a kind used for indoor recreation	no.	15%		
97.04 Equipment for parlour, table and fun-fair games for adults or children (including billiard tables and pin-tables and table-tennis requisites):				



I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	M.F.N.	Pre-ferential
97.04.10 Machines for games of skill or chance	no.	20%		
97.04.20 Playing cards of a kind commonly used for playing whist or bridge or similar card games	pack	20% plus 7½c per pack		
97.04.30 Boards and requisites for draughts, ludo and similar parlour games	no.	25%		
97.04.90 Other	no.	15%		
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):				
97.05.10 Christmas stockings; Christmas crackers	lb.	30% or 330c per 100 lb.		
97.05.90 Other	lb.	20%		
97.06 Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (excluding articles falling within heading No. 97.04):				
97.06.10 Tennis balls	no.	20%		
97.06.20 Golf balls	no.	15%		
97.06.40 Tennis racquets and frames; cricket bats; hockey sticks; golf clubs	no.	20%	15%	
97.06.50 Children's playground equipment	no.	20%		
97.06.60 Inflatable, of artificial plastic material	no.	40%	10%	
97.06.70 Gymnastic equipment	no.	15%		
97.06.90 Other	no.	15%	10%	
97.07 Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites:				
97.07.10 Fish-hooks		15%	free	
97.07.20 Fishing reels		15%	10%	
97.07.30 Line fishing rods		15%	10%	
97.07.90 Other		15%	10%	
97.08 Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres		20%		

## CHAPTER 98

### MISCELLANEOUS MANUFACTURED ARTICLES

#### NOTES:

1. This Chapter does not cover the following:

- Eyebrow and other cosmetic pencils (heading No. 33.06);
- 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);
- 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 under heading No. 39.07);
- Mathematical drawing pens (heading No. 90.16); or
- Toys falling within Chapter 97.

2. Subject to Note 1 above, the headings of 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.
4. For the purposes of heading No. 98.01:
- (a) The expression "ligne size" shall be taken to mean 0.025 in. or part thereof and shall refer to the greatest cross measurement of any button; and
- (b) If buttons are put up on cards which are designed or marked to be cut up into smaller cards, each such smaller card shall for the purposes of calculating the duty, be deemed to be a separate card.

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Preferential
		General	M.F.N.		
98.01 Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:					
98.01.10 Button moulds	lb.	free			
98.01.20 Blanks or parts, of buttons	lb.	free			
98.01.30 Trouser buttons of metal	lb.	free			
98.01.40 Moulded buttons of phenol or urea formaldehyde plastic material, suitable for use with men's or boys' outer garments:					
.10 Of a f.o.b. price per gross not exceeding 20c	gross	5c per gross plus 5%	2½c per gross		
.20 Of a f.o.b. price per gross exceeding 20c	gross	free			
98.01.50 Moulded buttons of other artificial plastic material, suitable for use with men's or boys' outer garments:					
.10 Of a f.o.b. price per gross not exceeding 25c	gross	20c per gross plus 5%	15c per gross		
.20 Of a f.o.b. price per gross exceeding 25c but not exceeding 37½c	gross	10c per gross plus 5%	7½c per gross		
.30 Of a f.o.b. price per gross exceeding 37½c	gross	free			
98.01.80 Other buttons put up on cards	doz. cards	60c per doz. cards			
98.01.90 Other buttons, not put up on cards, with a ligne size:					
.10 From 8 to 20 inclusive	gross	1c per ligne per gross			
.20 From 21 to 28 inclusive	gross	1½c per ligne per gross			
.30 From 29 to 38 inclusive	gross	2c per ligne per gross			
.40 From 39 to 50 inclusive	gross	2½c per ligne per gross			
.50 Exceeding 50	gross	3c per ligne per gross			

I Tariff Heading	II Statistical Unit	III      IV      V Rate of Duty		
		General	M.F.N.	Pre-ferential
98.01.95 Press-fasteners, including snap-fasteners and press-studs; blanks and parts thereof	lb.	20%		
98.01.99 Studs and cuff links; blanks and parts thereof	lb.	20%		
98.02 Slide fasteners and parts thereof:				
98.02.10 Slide fasteners, including plastic slide fasteners	yd.	50% or 10c per yd.	25% or 7½c per yd.	
98.02.20 Slide fastener chains or stringers (single tape with scoops mounted)	yd.	50% or 3½c per yd.	25% or 2½c per yd.	
98.02.30 All metal parts		15%		
98.02.90 Other parts		50%	25%	
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 (excluding those falling within heading No. 98.04 or 98.05):				
98.03.10 Ball point pens and pencils	doz.	15% or 20c per doz.		
98.03.20 Parts and fittings of ball point pens and pencils		15%		
98.03.90 Other	no.	20%		
98.04 Pen nibs and nib points	no.	20%		
98.05 Pencils (excluding pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks:				
98.05.10 Blacklead pencils; copying pencils	no.	15%	10%	
98.05.20 Crayons and pastels	no.	free		
98.05.30 Writing chalk and drawing chalk	no.	free		
98.05.90 Other	no.	20%		
98.06 Slates and boards, with writing or drawing surfaces, whether framed or not	no.	free		
98.07 Date, sealing and similar stamps, designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks:				
98.07.10 Date stamps	no.	15%		
98.07.90 Other	no.	20%		
98.08 Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	no.	20%		
98.09 Sealing wax (including bottle-sealing wax) in sticks, in cakes or in similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing	lb.	20%		
98.10 Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof (excluding flints and wicks)	no.	20%		
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	no.	20%		

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
98.12 Combs, hair-slides and the like:				
98.12.10 Toilet combs of all kinds	no.	25%		
98.12.20 Dress combs of all kinds	no.	20%		
98.12.30 Hair-slides and the like	no.	20%		
98.13 Corset busks and similar supports for articles of apparel or clothing accessories	no.	20%		
98.14 Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	no.	20%		
98.15 Vacuum flasks and other vacuum vessels, complete with cases; parts thereof (excluding glass liners)	no.	20%		
98.16 Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	no.	20%		

# SECTION XXI

## WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

### CHAPTER 99

## WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

#### NOTES:

- This Chapter does not cover the following:
  - Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No. 49.07);
  - Theatrical scenery, studio backcloths or the like, of painted canvas (heading No. 59.12); or
  - Pearls or precious or semi-precious stones (heading No. 71.01 or 71.02).
- 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.
- Heading No. 99.03 is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.
- Subject to Notes 1 to 3 above, articles falling within headings of this Chapter are to be classified under whichever of those headings is appropriate and not in any other heading of this Schedule.
  - Heading No. 99.06 is to be taken not to apply to articles falling within any of the preceding headings of this Chapter.
- 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	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
99.01 Paintings, drawings and pastels, executed entirely by hand, (excluding industrial drawings falling within heading No. 49.06 and excluding hand-painted or hand-decorated manufactured articles)	no.	free		
99.02 Original engravings, prints and lithographs	no.	free		
99.03 Original sculptures and statuary, in any material	no.	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		
99.05 Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	no.	free		
99.06 Antiques of an age exceeding 100 years	no.	free		

## PART 2

ORDINARY EXCISE DUTIES, AND ORDINARY CUSTOMS DUTIES ON IMPORTED  
GOODS OF THE SAME CLASS OR KIND

## NOTES:

Any duty specified in this Part in respect of any goods as a suspended duty shall be payable on entry for home consumption of such goods to the extent specified to be in operation in respect of such goods.

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
104.10	22.03 Beer made from malt:		
.10	Of a specific gravity before fermentation not exceeding 1040°	38½c per gal.	30c per gal.
	Plus a suspended duty of: In operation Maximum rate	nil 12½c per gal.	nil 12½c per gal.
.20	Of a specific gravity before fermentation exceeding 1040° but not exceeding 1050°	51c per gal.	30c per gal.
.30	Of a specific gravity before fermentation exceeding 1050°	61½c per gal.	30c per gal.
	Plus, for every degree of specific gravity before fermentation in excess of 1080°	1c per gal.	1c per gal.
104.15	22.05 Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol;		
	22.06 Vermouths and other wines of fresh grapes flavoured with aromatic extracts;		
	22.07 Raisin wine, industrial grape syrup and industrial "moskonfyt", with fermentation arrested by the addition of alcohol:		
.10	Unfortified still wine of an excise value or f.o.b. price per gal., as the case may be, not exceeding 150c	6c per gal.	6c per gal.
.20	Unfortified still wine of an excise value or f.o.b. price per gal., as the case may be, exceeding 150c but not exceeding 300c	12c per gal.	12c per gal.
.30	Unfortified still wine of an excise value or f.o.b. price per gal., as the case may be, exceeding 300c	18c per gal.	18c per gal.
.40	Fortified still wine	58c per gal.	58c per gal.
.70	Sparkling wine (excluding champagne)	120c per gal.	120c per gal.
104.20	22.08 Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° AA or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength;		
	22.09 Spirits (excluding those of heading No. 22.08):		
.10	Wine spirits, manufactured in the Republic by the distillation of wine	117½c per gal. of absolute alcohol	—
.20	Other spirits, manufactured in the Republic	1390c per gal. of absolute alcohol	—
	Plus a suspended duty in respect of spirits obtained by the distillation of any sugar cane product:		
	In operation Maximum rate	nil 175c per gal. of absolute alcohol	nil —
.30	Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and in compound alcoholic preparations	—	734c per gal. of absolute alcohol or 356c per gal.

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.20	— <i>Continued</i>		
.40	Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring ingredients	—	734c per gal. of absolute alcohol
104.25	22.10 Vinegar substitutes; 29.14 Acetic acid (including pyroligneous acid):		
.10	Vinegar substitutes	23c per gal.	23c per gal.
.20	Acetic acid (including pyroligneous acid)	310c per gal.	310c per gal.
104.30	24.02 Manufactured tobacco:		
.10	Cigars	20c per lb.	20c per lb.
.20	Cigarettes	4c per 10 cigarettes (stamp duty) plus 25½c per lb. tobacco content	4c per 10 cigarettes (stamp duty) plus 25½c per lb. tobacco content
	Plus, in respect of cigarettes the weight of the tobacco of which exceeds 3 lb. per 1,000 cigarettes	95c per lb. tobacco content	95c per lb. tobacco content
.30	Cigarette tobacco	4c per 2 oz. or fraction thereof (stamp duty) plus 103c per lb. tobacco	4c per 2 oz. or fraction thereof (stamp duty) plus 103c per lb. tobacco
	Plus a suspended duty of: In operation Maximum rate	nil 33c per lb. tobacco	nil 33c per lb. tobacco
.40	Pipe tobacco of a value not exceeding 39c per lb. and sold only in immediate containers of 10 lb. or more	50%	—
.45	Other pipe tobacco	55%	—
105.00	MINERAL PRODUCTS  Notes: Any goods mentioned in tariff item No. 105.05.10 or 105.10.10, if mixed with spirits mentioned in tariff item No. 104.20 under rebate of duty, shall be classified under tariff item No. 105.05.10.		
105.05	27.07 Oils and other products of the distillation of high temperature coal tar; similar oils and products obtained by other processes:		
.10	Petrol and aviation spirit	7500c per 1000 gal.	7500c per 1000 gal.
.20	Aviation kerosene, power kerosene and illuminating or heating kerosene	11250c per 1000 gal.	11250c per 1000 gal.
.30	Distillate fuels (for example, gas oil and diesel oil)	11250c per 1000 gal.	11250c per 1000 gal.
.40	Residual fuel oils	11250c per 1000 gal.	11250c per 1000 gal.
105.10	27.10 Petroleum oils and oils obtained from bituminous minerals:		
.10	Petrol and aviation spirit	11666c per 1000 gal.	11666c per 1000 gal.
.20	Aviation kerosene, power kerosene and illuminating or heating kerosene	11250c per 1000 gal.	11250c per 1000 gal.
.30	Distillate fuels (for example, gas oil and diesel oil)	11250c per 1000 gal.	11250c per 1000 gal.
.40	Residual fuel oils	11250c per 1000 gal.	11250c per 1000 gal.
106.00	CHEMICAL PRODUCTS		
106.05	36.06 Matches (excluding Bengal matches):		
.10	In containers of not more than 60 matches	10c per gross containers	10c per gross containers



I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
106.05	— <i>Continued</i>		
.20	In containers of more than 60 but not more than 100 matches	20c per gross containers	20c per gross containers
.30	In containers of more than 100 but not more than 200 matches	40c per gross containers	40c per gross containers
.40	Other	10c per 50 gross matches	10c per 50 gross matches
107.00	RUBBER ARTICLES		
107.05	40.11 Rubber pneumatic tyres and inner tubes, unused, for wheels of all kinds	2½c per lb.	—
117.00	VEHICLES		
117.05	87.02 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles	11c per lb. and in addition, in respect of every 50 lb. or part thereof in excess of a weight of 3,700 lb. of each motor car or vehicle, 2c per lb. on the full weight of the motor car or vehicle: Provided that the total duty in respect of any motor car or vehicle shall not exceed R3,500	—
118.00	MUSICAL INSTRUMENTS		
118.05	92.12 Gramophone recordings (disc type):		
.05	On single play records, that is to say, on records with an actual total playing time not exceeding 8 minutes	2½c each	2½c each
.10	On extended play records, that is to say, on records with an actual total playing time exceeding 8 minutes but not exceeding 16 minutes	5c each	5c each
.15	On long play records, that is to say, on records with an actual total playing time exceeding 16 minutes	17½c each	17½c each

## Schedule No. 2

## ANTI-DUMPING DUTIES ON IMPORTED GOODS

## NOTES:

1. The goods specified in Column II of this Schedule shall, in addition to any other duties payable thereon upon entry for home consumption thereof or as provided in Chapter VI, be liable to the appropriate anti-dumping duty provided for in respect of such goods in this Schedule at the time of such entry or such other time as so provided, if those goods are imported from or originated in a territory mentioned in Column IV of this Schedule.
2. The anti-dumping duties provided for in this Schedule in respect of any goods, shall also apply to such goods entered under any item of Schedule No. 3 or 4 specified in Column III of this Schedule.
3. Unless the context otherwise indicates, the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall *mutatis mutandis* apply to this Schedule.
4. The following abbreviations shall apply to this Schedule:
 

"Czech."	means	Czechoslovak Socialist Republic;
"E. Germ."	means	Eastern Germany;
"Ireland"	means	The Republic of Ireland;
"Netherlands"	means	Netherlands, Kingdom of the;
"Swit."	means	Switzerland;
"W. Germ."	means	Germany, Federal Republic of, and the Western Sectors of Berlin;
"U.K."	means	United Kingdom of Great Britain and Northern Ireland (including the Isle of Man and Channel Islands);
"U.S.A."	means	United States of America (including the Canal Zone);
"U.S.S.R."	means	Union of Soviet Socialist Republics.
5. Wherever the tariff heading or sub-heading under which any goods are classified in Part I of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or sub-heading.

## PART I

## ORDINARY ANTI-DUMPING DUTIES

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
205.00	MINERAL PRODUCTS		
205.01	Salt; sulphur; earths and stone; plastering materials		
	25.01 Common salt	401	Netherlands U.K. W. Germ.
205.03	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes		
	27.13 Paraffin wax		U.S.A.
	27.14 Petroleum bitumen	401	Italy
	27.15 Bitumen and asphalt, natural	401	Italy
	27.16 Bituminous emulsions	401	Italy
206.00	PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES		
206.01	Inorganic chemicals		
	28.17 Sodium hydroxide (caustic soda)	300-399	Belgium Czech. E. Germ. France Italy Japan Poland Sweden U.K. U.S.A. W. Germ.
	28.19 Zinc oxide	300-399 401	China U.K.
	28.25 Titanium dioxide	300-399	France Italy
	28.27 Red lead (dry); litharge	300-399	France U.K. W. Germ.
	28.42 Lead carbonate, basic (white lead)	300-399	France U.K. W. Germ.
	28.58 Distilled water, in ampoules	401	E. Germ. Italy W. Germ.

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
206.02	Organic chemicals		
	29.02 Tetrachloroethylene		Czech. France U.K. U.S.A.
	29.04 Pentaerythritol (excluding di- or tri-pentaerythritol)		U.K.
	29.13 Ketone-function compounds, the following:		
	(1) Acetone (propanon)	401	U.K.
	(2) Methyl isobutyl ketone	300-399	U.S.A.
	29.14 Vinyl acetate monomer	300-399	W. Germ.
	29.15 Dibutyl phthalate, di-octyl phthalate, di-isooctyl phthalate, dinonyl phthalate, didecyl phthalate, di-iso-decyl phthalate and phthalates of heptyl and nonyl industrial alcohols	300-399	Belgium Italy Norway U.K. W. Germ.
	29.16 Salicylic acid; acetylsalicylic acid	401	France Hungary Poland Rumania U.K. U.S.A.
	29.39 Insulin	401	Denmark Netherlands Sweden U.K. U.S.A.
	29.42 Codeine, and salts or other derivatives thereof	401	Czech. Hungary U.K.
	29.44 Chloramphenicol and esters thereof	401	Denmark Italy Swit.
206.03	Pharmaceutical products		
	30.03 Medicaments (including veterinary medicaments), the following:		
	(1) Chloramphenicol (excluding injections)	401	Denmark Italy Swit.
	(2) Hyaluronidase	401	Italy U.K.
	(3) Insulin	401	Denmark Netherlands Sweden U.K. U.S.A.
	(4) Vitamin B <sub>12</sub> injections	401	U.K. W. Germ.
	(5) Vitamin B complex injections	401	W. Germ.
	(6) Ergometrine maleate injections	401	W. Germ.
	(7) Sodium thiopentone injections	401	U.K.
	(8) Anaesthetics with a basis of codeine and salts or other derivatives thereof	401	Czech. Hungary U.K.
	(9) Dental anaesthetics put up in the form of cartridges	401	Denmark Sweden Swit. U.K. U.S.A. W. Germ.
	30.04 Wadding, gauze, bandages and similar articles, the following:		
	(1) Cotton wool	401	E. Germ.
	(2) Gauze swabs	401	E. Germ. U.K. U.S.A.
	(3) Plaster of Paris bandages; adhesive plasters	401	Denmark France U.K. U.S.A. W. Germ.

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
206.03	<i>Continued</i>		
	(4) Adhesive bandages; plaster of Paris plasters	401	Denmark France U.K. W. Germ.
	(5) Calico bandages; cotton flannelette bandages; white open weave bandages; bandages of gauze treated with paraffin; absorbent gauze; gauze dressings, whether or not treated with paraffin	401	E. Germ. U.K.
206.05	Dyes, colours, paints and varnishes		
	32.10 Artists' colours, in powder form	401	U.K.
	32.11 Prepared driers with a basis of calcium, cobalt, iron, lead, manganese or zinc naphthenate		U.K.
206.07	Soap, surface-active agents, washing preparations; artificial waxes, prepared waxes; polishing and scouring preparations, candles and similar articles; modelling pastes		
	34.07 Modelling pastes (including those put up for the amusement of children)		U.K.
206.08	Albuminoidal substances; glues		
	35.03 Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked), glues derived from bones, hides, nerves, tendons or from similar animal products, the following:		Belgium
	(1) Edible quality animal gelatin		W. Germ.
	(2) Animal gelatin (excluding edible quality)		W. Germ.
	(3) Bone glue		
206.09	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations		
	36.06 Wooden matches		U.S.S.R.
206.11	Miscellaneous chemical products		
	38.11 Insecticides and the like:		
	(1) With trichlorodi(chlorophenyl)-ethane (D.D.T.) as basis		E. Germ. Italy U.K. U.S.A. W. Germ.
	(2) With OO-diethyl o-p-nitrophenyl phosphoro thioate (parathion) as basis		Netherlands
	38.14 Mineral oil additives with a basis of metallic naphthenates		U.S.A.
	38.18 Composite solvents and thinners for varnishes, paints and similar products, the following:		
	(1) Mixtures of methyl ethyl ketone, acetals and butylene oxide; mixtures of ethyl and isopropyl alcohols; mixtures of ethyl acetate and isopropyl acetate	300-399	Canada
	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, the following:		
	(1) Fusel oil (crude amyl alcohol)	300-399	Canada
207.00	ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF		
207.01	Artificial resins and plastic materials; articles thereof		
	39.01 Condensation, polycondensation and poly-addition products, whether or not modified or polymerised, and whether or not linear, the following:		
	(1) Phenoplast resins (excluding oil-soluble); phenoplast resins, modified by incorporation of rosin or other material		W. Germ.

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
207.01	—Continued		
	(2) Urea formaldehyde resin; melamine formaldehyde resin (3) Alkyd resins (4) Maleic resins, modified (5) Polyester resins (6) Epoxy ester resins (7) Tubing (not reinforced)		Sweden W. Germ.  W. Germ.  W. Germ.  W. Germ.  Austria Italy U.K. W. Germ.
	(8) Decorative laminates (plates, sheets, film and foil) (9) Glass fibre laminates (plates, sheets, film and foil)	401	Canada U.K. U.S.A.  France
	39.02 Polymerisation and copolymerisation products, the following:		
	(1) Polyethylene tubes		Austria Italy U.K. W. Germ.
	(2) Polystyrene tubes		Austria Italy U.K. W. Germ.
	(3) Polyvinyl chloride:		
	(a) Liquid or paste		France
	(b) Blocks, lumps, powders and similar bulk forms		France
	(c) Tubes		Austria Italy U.K. W. Germ.
	(d) Sheet, film and foil (not pressure-sensitive), of a thickness not exceeding 0.05 in.		Austria E. Germ. Italy U.K. W. Germ.
	(e) Strip, transparent and pressure-sensitive	401	U.K. U.S.A.
	(f) Coatings on a paper base		E. Germ.
	(4) Vinyl acetate polymers and copolymers:		
	(a) Liquid or paste		W. Germ.
	(b) Blocks, lumps, powders and similar bulk forms		W. Germ.
	(c) Tubes		Austria Italy U.K. W. Germ.
	(5) Polyvinyl alcohol tubes		Austria Italy U.K. W. Germ.
	(6) Tubes classified under tariff heading No. 39.02.90.40		Austria Italy U.K. W. Germ.
	39.03 Regenerated cellulose tape (transparent and pressure-sensitive)	401	U.K. U.S.A.
	39.05 Ester gums		W. Germ.
207.02	Rubber, synthetic rubber, factice, and articles thereof		
	40.09 Piping and tubing, of unhardened vulcanised rubber, the following:		
	(1) Water hose (excluding garden hose), with an inside diameter not exceeding 3 in. (plain or armoured)		U.K. U.S.A.



I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
207.02	<i>—Continued</i>		
	(2) Air hose, with an inside diameter not exceeding 3 in. (plain or armoured); suction hose (plain or armoured); low-pressure steam hose and gas welding hose		U.K.
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber, the following:		
	(1) Transmission V-belts or belting		U.K. U.S.A.
	(2) Conveyor or elevator belts or belting		U.K.
40.11	Rubber tyres, tyre cases, inner tubes and tyre flaps, for wheels of all kinds (excluding those suitable for use with aircraft)	401	Israel
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber, the following:		
	(1) Hot water bottles		Czech.
	(2) Sheath contraceptives		U.K.
40.13	Gloves, of unhardened vulcanised rubber, specially reinforced or designed for the protection of industrial workers		Canada Hong Kong U.K. U.S.A.
208.00	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS; HANDBAGS AND SIMILAR CONTAINERS		
208.02	Articles of leather		
	42.03 Gloves, of leather, specially reinforced or designed for the protection of industrial workers		Canada Hong Kong U.K. U.S.A.
210.00	PAPER-MAKING MATERIALS; PAPER AND PAPERBOARD AND ARTICLES THEREOF		
210.02	Paper and paperboard; articles of paper pulp, of paper or of paperboard		
	48.01 Paper and paperboard (including cellulose wadding), machine-made, in rolls or in sheets, the following:		
	(1) Tissue paper (excluding cigarette paper); kraft paper and paperboard; imitation kraft and semi-chemical paper and paperboard		Sweden U.S.A.
	(2) Paper (excluding tissue paper) of a basis weight per sq. m. of less than 35 grm.		Sweden U.S.A.
	48.05 Tissue paper		Sweden U.S.A.
	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), in rolls or in sheets, the following:		
	(1) Waxed paper		Netherlands U.K.
	(2) Gummed paper, in reels		Netherlands
	(3) Pressure-sensitive adhesive paper, including masking tape	401	U.K. U.S.A.
	(4) Damp course and similar bitumen impregnated felt paper		Austria U.K.
	48.09 Hardboard		Belgium Finland Norway Sweden
	48.15 Filter papers (excluding filter papers for use in chromatographic analysis), of a diameter exceeding 12 in. or of a size exceeding 12 in. square	401	U.K.
	48.20 Cones and tubes, of paper pulp, paper or paperboard (whether or not perforated or hardened)	300-399	Belgium

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
211.00	<b>TEXTILES AND TEXTILE ARTICLES</b>		
211.02	<b>Man-made fibres (continuous)</b>		
	51.04 Woven fabrics of man-made fibres (continuous), the following:		
	(1) Tyre cord fabric, of synthetic fibres	300-399	U.S.A.
	(2) Tyre cord fabric, of cellulosic fibres	300-399	U.S.A.
	(3) Other, of cellulosic fibres		Czech.
211.04	<b>Wool and other animal hair</b>		
	53.11 Woven fabrics of sheep's or lambs' wool or of fine animal hair, commonly known as hair-canvas interlining	300-399	Czech.
	53.12 Woven fabrics of coarse animal hair (excluding horsehair), commonly known as haircanvas interlining	300-399	Czech.
	53.13 Woven fabrics of horsehair, commonly known as haircanvas interlining	300-399	Czech.
211.05	<b>Flax and ramie</b>		
	54.05 Woven fabrics of flax, of a weight per sq. yd. exceeding 10 oz., commonly known as canvas or duck	300-399 401	Czech. Poland
211.06	<b>Cotton</b>		
	55.02 Cotton linters		Congo (Leopoldville)
	55.05 Cotton yarn (excluding prepared sewing yarn), not put up for retail sale	300-399	Egypt Israel
	55.08 Terry towelling and similar terry fabrics, of cotton		Belgium Czech. E. Germ. Egypt Hong Kong Hungary Japan Netherlands Poland U.S.S.R.
	55.09 Other woven fabrics of cotton:		
	(1) Woven fabrics of cotton in a plain weave, of a weight per sq. yd. exceeding 10 oz., commonly known as canvas or duck, including belting duck	300-399 401	Czech. Poland
	(2) Unbleached fabrics of cotton (excluding fabrics in a plain, twill or sateen weave) of a weight per sq. yd. exceeding 5 oz.		Czech. E. Germ. Hungary Poland U.S.S.R.
	(3) Fabrics of cotton in a twill or sateen weave, dyed black, of a weight per sq. yd. not exceeding 4 oz. and of a f.o.b. price not exceeding 80c per lb.		Japan
	(4) Fabrics of a width not exceeding 33 in., whether plain or striped, specially designed for use as the distinctive traditional tribal dress of the Ovambo, Pondo, Shangaan, Tonga, Venda, Swazi or Zulu, of a f.o.b. price not exceeding 80c per lb.		Japan
	(5) Crepe fabrics, seersucker fabrics and fabrics with a permanent embossed finish, of a f.o.b. price not exceeding 80c per lb.		Japan
	(6) Glazed fabrics commonly used as window blind material, of a f.o.b. price not exceeding 80c per lb.		Japan
	(7) Fabrics (raised on one or on both sides) with a width of 50 in. or more, commonly used as bed-sheeting, with warp yarns of a resultant cotton count of 40's or coarser and weft yarns (single) of a cotton count of 16's or coarser, of which the total number of warp and weft threads per sq. in., taken together, is 45 or more and the weight per sq. yd. is 3.5 oz. or more		Czech. E. Germ. Hungary Japan Poland U.S.S.R.

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
211.06	<i>Continued</i>		
	(8) Tyre cord fabric of cotton		U.S.A.
	(9) Printed woven fabrics of cotton, of a f.o.b. price not exceeding 110c per lb.		Czech. E. Germ. Hungary Japan Poland
	(10) Figured fabrics, damask fabrics, broche fabrics, of cotton, of a f.o.b. price not exceeding 80c per lb.		Japan
	(11) Other woven fabrics of cotton, in a plain, twill or sateen weave and other non-figured fabrics		Czech. E. Germ. Hungary Japan Poland U.S.S.R.
	(12) Woven fabrics of cotton, in a twill or sateen weave, commonly known as denim		U.S.A.
211.07	Man-made fibres (discontinuous)		
	56.07 Woven fabrics of man-made fibres (discontinuous or waste), the following:		
	(1) Fabrics in a plain weave, of a weight per sq. yd. exceeding 10 oz., commonly known as canvas or duck	300-399 401	Czech. Poland
	(2) Woven fabrics of man-made fibres (discontinuous or waste), commonly known as haircanvas interlining	300-399	Czech.
	(3) Woven fabrics of cellulosic fibres (excluding canvas or duck and haircanvas interlining)	300-399	Czech.
211.09	Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery		
	58.04 Woven pile fabrics, the following:		
	(1) Commonly known as moquette, of cellulosic fibres		Czech.
	(2) Of cotton (excluding uncut or semi-cut moquette), of a f.o.b. price not exceeding 80c per lb.		Japan
	(3) Moquette (uncut or semi-cut) of cotton		Czech. E. Germ. Hungary Japan Poland U.S.S.R.
211.10	Wadding and felt; twine, cordage, ropes and cables; special fabrics; impregnated and coated fabrics; textile articles of a kind suitable for industrial use		
	59.01 Cotton wadding	401	E. Germ.
	59.02 Felt impregnated or coated with cellulose derivatives or other artificial plastic materials		E. Germ.
	59.03 Bonded fibre fabrics impregnated or coated with cellulose derivatives or other artificial plastic materials		E. Germ.
	59.08 Textile fabrics impregnated or coated with preparations of cellulose derivatives or other artificial plastic materials		E. Germ.
	59.14 Candlewick		Netherlands W. Germ.
	59.17 Filter cloths and discs, cut to size	401	U.K.
211.11	Knitted and crocheted goods		
	60.01 Knitted fabrics:		
	(1) Of cotton		Czech. E. Germ. Hungary Poland U.S.S.R.

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
211.11	<i>—Continued</i>		
	(2) Of cellulosic fibres, not containing wool or other animal hair		Italy
	(3) Of polyamide or polyester fibres, not containing wool or other animal hair		U.S.A.
	60.03 (1) Stockings, socks and ankle-socks (excluding socks and ankle-socks for women and girls)		Austria Belgium Czech. E. Germ. France Hong Kong Hungary Italy Japan Netherlands U.K. U.S.A. W. Germ.
	(2) Stockings of continuous synthetic fibres		Ireland
	60.04 Under garments (excluding shirts, pyjama suits and nightdresses), knitted or crocheted, for women		Austria Belgium Czech. E. Germ. France Hong Kong Hungary Italy Japan Netherlands U.K. U.S.A. W. Germ.
	60.05 Outer garments, knitted or crocheted, the following:		
	(1) For women		Austria Belgium Czech. E. Germ. France Hong Kong Hungary Italy Japan Netherlands U.K. U.S.A. W. Germ.
	(2) Knitted swimwear, for men and boys		Hong Kong
	60.06 Rubberised gloves specially reinforced or designed for the protection of industrial workers	401	Canada Hong Kong U.K. U.S.A.
211.12	Articles of apparel and clothing accessories of textile fabric (excluding knitted or crocheted goods)		
	61.01 Woven swimwear, for men and boys		Hong Kong
	61.02 Women's outer garments		Austria Belgium Czech. E. Germ. France Hong Kong Hungary Italy Japan Netherlands U.K. U.S.A. W. Germ.
	61.04 Women's under garments		Austria Belgium Czech. E. Germ. France Hong Kong Hungary Italy Japan Netherlands U.K. U.S.A. W. Germ.
	61.11 Made up textile interlinings		Czech.

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
211.13	Other made up textile articles		
	62.02 Bed linen, table linen, toilet linen and kitchen linen, the following:		
	(1) Bedsheets commonly known as winter-sheets		Czech. E. Germ. Hungary Poland U.S.S.R.
	(2) Bedsheets (excluding wintersheets) and pillow-cases	401	France
	(3) Terry towels		Belgium Czech. E. Germ. Hong Kong Hungary Japan Netherlands Poland U.S.S.R.
212.00	FOOTWEAR, HEADGEAR, UMBRELLAS, SUN-SHADES		
212.01	Footwear, galfers and the like; parts of such articles		
	64.02 Bedroom slippers with outsoles of leather or composition leather or of rubber or artificial plastic material		China Hong Kong
	64.03 Bedroom slippers with outsoles of cork		China Hong Kong
	64.04 Bedroom slippers with outsoles of other material		China Hong Kong
	64.05 Parts of footwear of any material (excluding metal), the following:		
	(1) Wooden heels for women's footwear		Denmark
	(2) Moulded stiffeners for footwear		U.K.
212.02	Headgear and parts thereof		
	65.03 Felt hats and other felt headgear, for women		Austria Belgium Czech. E. Germ. France Hong Kong Hungary Italy Japan Netherlands U.K. U.S.A. W. Germ.
	65.04 Hats and other headgear, plaited or made from plaited or other strips of any material, for women		Austria Belgium Czech. E. Germ. France Hong Kong Hungary Italy Japan Netherlands U.K. U.S.A. W. Germ.
	65.05 Hats and other headgear (excluding untrimmed cloth hats and hairnets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), for women		Austria Belgium Czech. E. Germ. France Hong Kong Hungary Italy Japan Netherlands U.K. U.S.A. W. Germ.



I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
213.00	ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE		
213.01	Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials		
	68.04 Grinding wheels and the like (including sharpening, polishing, truing and cutting wheels, heads, discs and points, with or without cores, shanks, sockets, axles and the like of other materials, but not mounted on frameworks), of agglomerated natural or artificial abrasives (including diamond grit)	401	Austria W. Germ.
	68.06 Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper or other material, whether or not cut to shape, sewn or otherwise made up, bonded with glue (excluding emery and corundum)		U.K.
	68.13 Filter cloths or sheets, of asbestos	401	U.K.
	68.14 Brake linings of pressure or similarly moulded material		U.K. U.S.A.
213.02	Ceramic products		
	69.07 Unglazed tiles, setts, flags and the like, of ceramic, the following:		
	(1) Mosaic cubes	401	Italy
	(2) Wall tiles (excluding mosaic cubes)		Czech. E. Germ. W. Germ.
	69.08 Glazed tiles, setts, flags and the like, of ceramic, the following:		
	(1) Mosaic cubes	401	Italy
	(2) Wall tiles (excluding mosaic cubes)		Czech. E. Germ. W. Germ.
	69.10 Sinks, wash basins, bidets, water closet pans, urinals, baths and the like, the following:		
	(1) Water closet pans		Czech. E. Germ. Israel Netherlands Sweden
	(2) Wash basins	401	Netherlands Norway Sweden
	69.11 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain		Japan
	69.12 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery		Japan
213.03	Glass and glassware		
	70.05 Drawn or blown glass, plain clear		Czech.
	70.13 Cut, etched or engraved glassware		Hungary
	70.16 Mosaic cubes of glass	401	Italy
	70.17 Glass ampoules	401	E. Germ. W. Germ.
215.00	BASE METALS AND ARTICLES OF BASE METALS		
215.01	Iron and steel and articles thereof		
	73.18 Tubes and pipes, of wrought iron or steel, with an inside diameter not exceeding 6 in., of a kind commonly used for the supply of water, steam or gas	401	France Italy Luxembourg Netherlands Norway W. Germ.

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
215.01	—Continued		
	73.20 Tube and pipe fittings (for example, joints, elbows, unions and flanges):		
	(1) Of black malleable cast iron		Netherlands Sweden U.K. W. Germ.
	(2) Of galvanised malleable cast iron		Netherlands Sweden U.K. W. Germ.
	73.31 Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, the following:		
	(1) Wire staples	401	Austria Sweden U.K. W. Germ.
	(2) Corrugated nails, whether or not cut to size	401	U.K.
	73.32 Bolts and nuts (including bolt ends and screw studs) and screws (including screw hooks and screw rings), of iron or steel, the following:		
	(1) Bolts and nuts	401	Belgium France Italy Netherlands U.K. W. Germ.
	(2) Wood screws and roofing screws	401	Austria W. Germ.
	73.34 Hair clips		Denmark
	73.38 Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, the following:		
	(1) Baths of cast iron		Czech. Finland France W. Germ.
	(2) Enamelled hollowware for kitchen or table use, of iron or steel		Hong Kong
215.02	Copper and articles thereof		
	74.04 Wrought plates, sheets, strip and circles, of copper		Belgium Canada
	74.05 Copper foil		Belgium Canada
	74.08 Tube and pipe fittings, of brass		U.S.A.
	74.17 Parts of pressure stoves (liquid fuel type)		Sweden
	74.18 Chromium plated copper shower roses		W. Germ.
215.03	Aluminium and articles thereof		
	76.03 Wrought plates, sheets and strip, of aluminium, the following:		
	(1) Flat plates or sheets containing, by weight, not more than 99.9 per cent. aluminium, of a width not exceeding 64 in. and of a thickness of 0.012 in. or more and not more than 0.125 in. (excluding products containing, by weight, more than— 0.5 per cent of copper, or 0.4 per cent of magnesium, or 1.0 per cent of silicon)	401	U.K.
	(2) Plates or sheets, with a corrugated or other profile configuration, containing, by weight, not more than 99.9 per cent of aluminium, of a length not exceeding 12 ft. and a width not exceeding 30 in. (excluding products containing, by weight, more than—	401	U.K.



I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
216.00	<b>MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF</b>		
216.01	<b>Boilers, machinery and mechanical appliances; parts thereof</b>		
	84.06 Internal combustion piston engines, the following:		
	(1) Engine cylinder liners	401	Denmark
	(2) Pistons	401	U.S.A.
	84.15 Household refrigerators; cabinets therefor		France Italy U.K. U.S.A. W. Germ.
	84.20 Portable platform type scales (excluding automatic dial types), with a weighing capacity of 500 lb. or more but not more than 2,100 lb.; parts thereof		U.K.
	84.22 Lifting, handling, loading or unloading machinery, telfers and conveyors, the following:		
	(1) Electrical crabs for overhead travelling cranes; parts thereof	401	Norway
	(2) Electrical driving units (longitudinal or cross-traverse), for overhead travelling cranes; parts thereof	401	Norway
	(3) Electrical hoists and lifting blocks; parts thereof	401	Norway
	84.40 Domestic laundry washing machines		U.K.
216.02	<b>Electrical machinery and equipment; parts thereof</b>		
	85.01 Electrical generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors, the following:		
	(1) Motors, three-phase, 1 h.p. or more		Austria Belgium Sweden U.K. W. Germ.
	(2) Transformers rated at 5 kva. or more and not exceeding 2,500 kva., of a maximum working voltage of 37.5 kv.		Belgium
	(3) Potential and current transformers, being auxiliary equipment for distribution switchboards, for operation on systems having nominal voltages, between lines, from 1,000 to 11,000		U.K.
	(4) Chokes and ballasts, suitable for use with discharge lamps		Hong Kong Netherlands U.K. U.S.A.
	85.04 Lead acid cells or units (complete) totally enclosed 2 volt type, with a capacity from 5 to 150 ampere hours inclusive at a one hour rate of discharge, imported as stationary batteries (assembled or unassembled)	401	U.K.
	85.08 Sparking plugs (excluding those with platinum electrodes, with fully screened or shielded insulators, with integral radio suppressors, with the electrodes and spark gap recessed within the body and those suitable for use solely or principally with tractors or aircraft)	401	Canada France U.K. U.S.A. W. Germ.
	85.09 Pedal cycle dynamo type lighting equipment, whether or not in sets		Czech. U.K.
	85.12 Domestic electric bread toasters		E. Germ.
	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, with a current rating not exceeding 15 amperes and for use with voltages of less than 500, the following:		

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
216.02	<i>—Continued</i>		
	(1) Adaptors (with or without switches), with single or double bayonet cap with bayonet cap outlet	401	U.K.
	(2) Adaptors (3 pin), multi-plug type	401	U.K.
	(3) Apparatus connectors of moulded material (without switches)	401	U.K.
	(4) Lampholders, of moulded material (without switches), with bayonet cap	401	U.K.
	(5) Plugs with round pins and plug sockets (flush type) for use therewith (excluding waterproof, weatherproof and flameproof types, those specialised for use with radio apparatus or telephones and those fitted with suppressors)	401	U.K.
	(6) Socket outlets (with switches), 3 pin type (excluding watertight, weatherproof and flameproof types), flush type or metal clad type	401	U.K.
	(7) Wall switches (with or without fuses), hand-operated, flush or surface mounted (excluding watertight, weatherproof and flameproof types and multi-gang switches); plates therefor	401	U.K.
	(8) Rotary multi-heat switches suitable for stoves and hot-plates	401	U.K. W. Germ.
	(9) Air-break isolating switches (excluding metal clad interlocking type), manually operated, of moulded plastic or of porcelain, with current ratings not exceeding 200 amperes	401	U.K.
	(10) Distribution switchboards, complete or incomplete, assembled or unassembled, with or without circuit breakers and other auxiliary equipment, for operation on systems having nominal voltages, between lines, from 1,000 to 11,000		U.K.
	85.20 Electric filament lamps and electric discharge lamps, the following:		
	(1) Torch filament lamps		Hong Kong Netherlands U.K. U.S.A.
	(2) Motor vehicle filament lamps		France Netherlands U.K. U.S.A. W. Germ.
	85.23 Telephone cable (excluding plastic insulated flexible cord and cable sheathed with aluminium)	401	W. Germ.
	85.24 Carbon brushes, suitable for use solely or principally with motor vehicles	401	U.S.A. W. Germ.
	85.26 Switch plate covers for wall switches	401	U.K.
217.00	<b>VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT</b>		
217.02	Vehicles (excluding railway or tramway rolling-stock) and parts thereof		
	87.06 Motor vehicle radiators	401	Belgium Canada Italy Sweden U.K. U.S.A. W. Germ.
	87.12 Pedal cycle parts	300-399	Belgium China Czech. Hungary Japan Netherlands



I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
220.00	MISCELLANEOUS MANUFACTURED ARTICLES		
220.03	Brooms, brushes, feather dusters, powder-puffs and sieves 96.02 Brooms and brushes, the following: (1) Toilet brushes (2) Brushes identifiable for use with agricultural machinery		Hong Kong Italy U.S.A.
220.04	Toys, games and sports requisites 97.03 Toy balls 97.06 Leather cases for soccer and rugby balls with or without bladders or laces		Czech. Hungary
220.05	Miscellaneous manufactured articles 98.01 Buttons of plastic 98.02 Metal parts of slide fasteners 98.03 Ball point pens and pencils		Italy Czech. U.S.A.

PART 2  
FREIGHT ANTI-DUMPING DUTIES

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
230.01	48.01 Kraft wrapping paper  Determined Freight Rate  Minimum rate per 2240 lb. in U.S.A. dollars from ports in the U.S.A. to the undermentioned ports in Southern Africa:  Cape Town           \$32.50 East London         \$33.50 Port Elizabeth       \$33.00 Port Natal           \$34.00 Mossel Bay           \$35.00 Lourenco Marques   \$34.50	300-399 401	U.S.A.

PART 3  
BOUNTY ANTI-DUMPING DUTIES

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
240.01	73.21 Electric power transmission line masts and structures including cross arms  73.40 Stay fittings for electric power transmission lines		Italy  Italy

## Schedule No. 3

## INDUSTRIAL REBATES OF CUSTOMS DUTIES

## NOTES:

1. The imported goods specified in Column II of this Schedule shall, subject to the provisions of section *seventy-five* and the regulations, be admitted for use in connection with the production or manufacture of goods in the industries specified, under rebate of customs duty to the extent stated in Column III of this Schedule.
2. Unless the context otherwise indicates, Notes Nos. I, IV, VI and VIII of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall *mutatis mutandis* apply to this Schedule.
3. (a) The following expressions shall, for the purposes of Column III of this Schedule, be construed as specified hereunder:
 

"Full duty" relates to a rebate to the extent of the ordinary customs duty specified in and payable under any Column in any tariff heading or sub-heading in Part I of Schedule No. 1 in respect of any goods;

"Not exceeding the M.F.N. duty" relates to a rebate to the extent of the ordinary customs duty specified in and payable under Column IV in any tariff heading or sub-heading in Part I of Schedule No. 1 in respect of any goods or if no rate of duty is specified in Column IV in such heading or sub-heading in respect of such goods, to the extent of the duty specified in Column III in such heading or sub-heading in respect of such goods;

"Not exceeding the preferential duty" relates to a rebate to the extent of the ordinary customs duty specified in and payable under Column V in any tariff heading or sub-heading in Part I of Schedule No. 1 in respect of any goods or if no rate of duty is specified in Column V in such heading or sub-heading in respect of such goods, to the extent of the duty specified in Column IV in such heading or sub-heading in respect of such goods or if no rate of duty is specified in either Column V or Column IV in such heading or sub-heading in respect of such goods, to the extent of the duty specified in Column III in such heading or sub-heading in respect of such goods.

"%" means per cent *ad valorem*.

(b) Any ordinary customs duty in respect of any goods referred to in paragraph (a) shall include, in each case, any ordinary customs duty specified in and payable under any tariff item or sub-item in Part 2 of Schedule No. 1 in respect of such goods and shall relate to the ordinary customs duty specified in Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof.
4. Unless the context otherwise indicates, the industries specified in this Schedule shall be deemed to include the production or manufacture of products not specifically mentioned in the name of such industry, provided such products are generally produced or manufactured in such industry from the same or similar basic raw materials as the products mentioned in such name.
5. Wherever the tariff heading or sub-heading under which any goods are classified in Part I of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or sub-heading.

I Item	II Tariff Heading and Description	III Extent of Rebate
301.00	ANIMALS AND ANIMAL PRODUCTS	
301.01	Industry: Fishing	
	73.25 Wire rope	Full duty
301.02	Industry: Dalry	
	25.01 Common salt	Full duty
	39.02 Polyvinylidene chloride-acrylonitrile copolymer film, for packing cheese	Full duty
	39.07 Bags of regenerated cellulose film, or packing process cheese	Full duty
	60.01 Tubular fabric of cotton, for use as cheese cloth	Not exceeding the M.F.N. duty
	76.04 Aluminium foil (coated or uncoated), with or without discardable backing, for packing cheese	Full duty
301.03	Industry: Whaling	
	36.01 Gunpowder	Full duty
	36.04 Percussion caps; gun and time fuses	Full duty
	59.04 Manila or hemp rope, of a circumference exceeding 3.5 in.	Full duty
	93.04 Harpoon guns; parts thereof	Full duty
	93.07 Empty shell cases; harpoons and parts thereof	Full duty
301.04	Industry: Egg Powder	
	38.19 Enzymic catalyst preparations	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
302.00	<b>VEGETABLE PRODUCTS</b>	
302.01	Industry: Agriculture and Forestry	
	57.10 Woven fabrics of jute, for packing wattle bark	Full duty
302.02	Industry: Grain Milling and Processing	
	10.03 Barley in such quantities and at such times as the Minister may permit, for the manufacture of malted barley	Full duty
	10.06 Rice in the grain, for the manufacture of polished rice:	
	(1) In the husk	Not exceeding 115c per 100 lb.
	(2) Husked, but not further worked	Not exceeding 80c per 100 lb.
303.00	<b>ANIMAL AND VEGETABLE FAT AND OIL</b>	
303.01	Industry: Animal and Vegetable Fat and Oil	
	12.01 Oil seeds and oleaginous fruit (excluding groundnuts, soya beans and sesame seed)	Full duty
	15.04 Raw fish liver oil and raw whale liver oil, in such quantities and at such times as the Minister may permit, for processing	Full duty
	15.07 Vegetable oil (excluding boiled linseed oil and sunflower seed oil), for processing into paint or varnish oil	Full duty
	27.07 Benzol (benzene)	Full duty
	27.10 Petroleum ether; benzine	Full duty
	29.02 Tetrachloroethane; trichloroethylene	Full duty
304.00	<b>PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND TOBACCO</b>	
304.01	Industry: Meat, Fish and Sea Food Preparation	
	20.02 Tomato paste, pulp and purée, in such quantities and at such times as the Minister may permit	Full duty
	48.16 Containers of imitation parchment, for lard	Full duty
	73.23 Fish can lids	Full duty
	82.04 Fish can keys	Full duty
304.02	Industry: Sugar Refining	
	17.01 Unrefined sugar, in such quantities and at such times as the Minister may permit	Full duty
304.03	Industry: Cocoa and Sugar Confectionery	
	08.01 Coconut, desiccated, unsweetened	Not exceeding the M.F.N. duty
	17.02 Golden syrup	Full duty
	17.03 Molasses	Full duty
	18.04 Cocoa butter	Full duty
	48.16 Covers (pictorial or ornamented) without printed lettering, for confectionery boxes	Full duty
	48.21 Embossed plaques	Full duty
	71.16 Charms (excluding those of precious metal), for Christmas stockings and surprise packets	Full duty
	97.02 Dolls, for Christmas stockings and surprise packets	Full duty
	97.03 Toys, for Christmas stockings and surprise packets	Full duty
304.04	Industry: Grain and Mill Products	
	10.06 Rice, for the manufacture of breakfast foods	Full duty
304.05	Industry: Baking	
	08.01 Coconut, desiccated, unsweetened, for the manufacture of biscuits	Not exceeding the M.F.N. duty
	18.04 Cocoa butter, for the manufacture of biscuits	Full duty
304.06	Industry: Fruit and Vegetable Canning and Preserving	
	08.11 Pulp, for the manufacture of blackberry, blackcurrant and raspberry jams, for export; cherries in brine or other preservative solutions, for the manufacture of fruit salad or fruit cocktails	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
304.06	<i>Continued</i>	
	20.01 Cherries, unsweetened, for the manufacture of fruit salad or fruit cocktails	Full duty
	28.17 Sodium hydroxide (caustic soda)	Full duty
	29.16 Citric acid and tartaric acid	Not exceeding 190c per 100 lb.
304.07	Industry: Food Preparation	
	04.01 Electrolysed whey, for the manufacture of infants' food	Full duty
	15.03 Oleo-oil, for the manufacture of infants' food	Full duty
	17.02 (1) Lactose, for the manufacture of infants' food	Not exceeding the M.F.N. duty
	(2) Dextrin powder (malted), for the manufacture of infants' food	Full duty
	20.02 Tomato paste and purée, in such quantities and at such times as the Minister may permit	Not exceeding 230c per 100 lb.
	29.24 Soy lecithin, for the manufacture of infants' food	Full duty
	29.38 Provitamins and vitamins, the following:	
	(1) Ascorbic acid, beta carotene, niacinamide, pyridoxin hydrochloride, riboflavin, thiamin hydrochloride, tocopheryl acetate, vitamin A palmitate and vitamin D, for the manufacture of infants' food	Full duty
304.08	Industry: Beverages, Spirits and Vinegar	
	11.07 Malted barley in such quantities and at such times as the Minister may permit, for the brewing of beer	Not exceeding the M.F.N. duty
	20.07 Lime juice, blackcurrant juice and raspberry juice, for the manufacture of beverages	Full duty
	27.10 Petroleum naphtha, for use as a denaturant	Full duty
	29.04 Methanol, for use as a denaturant	Full duty
	29.16 Citric and tartaric acid, for use in the manufacture of beverages with a basis of fruit juice	Not exceeding 190c per 100 lb.
	29.35 Pyridine, for use as a denaturant	Full duty
	38.09 Wood naphtha, for use as a denaturant	Full duty
304.09	Industry: Tobacco	
	24.01 Tobacco, unmanufactured, for use in the manufacture of cigars	Not exceeding 25c per lb.
	39.03 Tear-off ribbon of cellulose of a width not exceeding 0.25 in.	Full duty
	44.21 Boxes (of wood), for packing cigars for retail sale	Full duty
	48.15 Cigarette-tip paper, not gummed	Full duty
	76.04 Tear-off ribbon of aluminium foil combined with cellulose film, of a width not exceeding 0.25 in.	Full duty
304.10	Industry: Animal Fodder	
	28.10 Phosphoric acid	Full duty
	28.38 Ferrous sulphate	Full duty
305.00	MINERAL PRODUCTS	
305.01	Industry: Mining	
	15.00 Animal and vegetable fat and oil, for use in the flotation process	Full duty
	27.10 Mineral oil, for use in the flotation process	Full duty
	29.06 Cresylic acid, for use in the flotation process	Full duty
	29.31 Thiocarbonyl, for use in the flotation process	Full duty
	38.19 (1) Flocculants, for use in the extraction of uranium	Full duty
	(2) Reagents, for use in the flotation process	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
305.01	<i>—Continued</i>	
	44.05 Unmanufactured wood of coniferous species of which the f.o.b. price per cu. ft. plus insurance and freight does not exceed 90c, for use in mining	Not exceeding the preferential duty
	58.04 Corduroy, for the recovery of gold	Not exceeding the M.F.N. duty
	73.18 Light weight quick-coupling steel pipes	Not exceeding the preferential duty
305.02	<b>Industry: Petrol Refining</b>	
	27.10 Petroleum oil and oil obtained from bituminous minerals:	
	(1) Unrefined distillates of petroleum or shale oil, for mixing with crude mineral oil prior to refining	Full duty
	(2) Petrol, for mixing with locally produced ethyl alcohol	Full duty less 4583c per 1000 gal.
	29.04 Methanol, for use as a denaturant	Full duty
	29.35 Pyridine, for use as a denaturant	Full duty
	38.19 Compound catalysts, suitable for the refining of mineral oil	Full duty
305.03	<b>Industry: Petroleum, Coal and Allied Products</b>	
	15.05 Crude wool grease, for the manufacture of lubricants	Full duty
	27.10 Mineral oil and oil obtained from bituminous minerals, for the manufacture of lubricating grease, and of cutting, tanning and textile oil	Full duty
	27.12 Petroleum jelly, for the manufacture of lubricating grease	Full duty
	28.28 Lithium hydroxide, for the manufacture of lubricating grease	Full duty
	34.02 Emulsifying compounds, for the manufacture of bituminous emulsions	Full duty
	38.18 Chemical reagents, for the manufacture of bituminous solutions	Full duty
305.04	<b>Industry: Salt</b>	
	62.03 Bags of flax or sisal, for packing salt	Full duty
306.00	<b>CHEMICAL AND ALLIED INDUSTRIES</b>	
306.01	<b>Industry: Chemicals and Chemical Compounds</b>	
	13.03 Poppy extract, for the manufacture of codeine, morphine and derivatives thereof	Full duty
	15.10 Stearine (crude stearic acid), for the manufacture of metal stearates	Full duty
	27.10 Mineral oil, for the manufacture of chemical compounds (including reactor and tangential oil, for the manufacture of carbon black)	Full duty
	28.14 Potassium vanadate, for the manufacture of acids	Full duty
	28.30 Titanium tetrachloride, for the manufacture of titanium dioxide	Full duty
	28.35 Iron sulphide, for the manufacture of acids	Full duty
	29.04 Methanol, for the manufacture of formaldehyde and trimethoxybutane; heptyl, octyl, nonyl and decyl alcohols, for the manufacture of the higher alcohol phthalates	Full duty
	29.14 Acetic acid anhydride, for the manufacture of chemicals of pharmaceutical grade	Full duty
	29.16 Salicylic acid (technical grade), for the manufacture of salicylic acid and acetylsalicylic acid, of pharmaceutical grade	Full duty
	38.19 Chrome-zinc oxide catalysts, for the manufacture of methanol; charcoal-palladium catalysts, for the manufacture of methyl isobutyl ketone; vanadium mass and platinised asbestos mass, for the manufacture of acids; naphthenic acid, for the manufacture of metallic naphthanates	Full duty



I Item	II Tariff Heading and Description	III Extent of Rebate
306.01	<i>—Continued</i>	
	69.08 Acid resisting tiles, slabs and sections, for the manufacture of acids	Full duty
	73.18 Acid resisting steel pipes, for the manufacture of acids	Full duty
	78.05 Tellurium-lead pipes, for the manufacture of acids	Full duty
306.02	<b>Industry: Pharmaceutical Preparations</b>	
	28.00 Chemically defined inorganic compounds, for use as active ingredients in the manufacture of stock remedies	Full duty
	28.33 Potassium bromide, for the manufacture of gluconate	Full duty
	29.00 Chemically defined organic compounds, for use as active ingredients in the manufacture of stock remedies	Full duty
	29.43 Glucose monohydrate, for the manufacture of gluconate	Full duty
	39.07 Plastic caps for collapsible containers of aluminium, for packing toothpaste, shaving cream and toilet preparations	Full duty
	76.10 Collapsible containers of aluminium, for packing toothpaste, shaving cream and toilet preparations	Full duty
	83.13 Caps of base metal for collapsible containers of aluminium, for packing toothpaste, shaving cream and toilet preparations	Full duty
	95.08 Gelatine capsules (empty)	Not exceeding 10%
306.03	<b>Industry: Surgical Dressings and Medicated Plasters</b>	
	15.05 Lanolin	Full duty
	27.10 Petroleum spirit	Full duty
	29.02 Dichloromethane (methylene chloride)	Full duty
	29.24 Domiphen bromide	Full duty
	38.11 Cetrimide	Full duty
	39.07 Cruciform supports of artificial plastic material	Full duty
306.04	<b>Industry: Colour, Paint, Varnish and Allied Products</b>	
	15.05 Crude wool grease, for the manufacture of sheepmarking oil	Full duty
	15.07 Linseed oil and other drying oil (excluding castor oil and sunflower seed oil)	Full duty
	15.08 Linseed oil, boiled	Full duty
	27.07 Coal tar naphtha	Full duty
	28.00 Zinc compounds (excluding zinc oxide and zinc chromate) and barium compounds, in the dry state, for the manufacture of paint	Full duty
	28.38 Iron sulphate, for colouring distemper; cobalt sulphate, for the manufacture of paint driers	Full duty
	28.42 White lead, dry or mixed with water	Full duty
	28.45 Magnesium silicate, for the manufacture of paint	Full duty
	28.47 Molybdates (ammonium and sodium), for the manufacture of chrome pigments	Full duty
	29.01 Methylstyrene (vinyl toluene)	Full duty
	29.02 Methylene chloride	Full duty
	29.03 Nitrobenzene (mirbane oil)	Full duty
	29.14 Monoacids and their derivatives:	
	(1) Acetic acid, for the manufacture of roller composition, anti-rust coatings, paint, pigments and colours	Full duty less 20%
	(2) Methyl cellosolve acetate; aluminium stearate	Full duty
	34.02 Organic surface-active agents and surface-active preparations, for use as grinding aids	Full duty
	38.19 Naphthenic acid, for the manufacture of paint driers; prepared grinding aids	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
306.04	<i>—Continued</i>	
	39.03 Celluloid flakes, carboxy methyl cellulose, ethyl cellulose, methyl cellulose, cellulose acetate-butyrate	Full duty
	39.05 Chlorinated rubber, for the manufacture of paint	Full duty
	73.40 Steel clips, for paint container lids	10%
306.05	Industry: Ink	
	13.01 Gall-nuts	Full duty
	27.10 Mineral lubricating oil	Full duty
	28.38 Iron sulphate	Full duty
	29.14 Acetic acid	Full duty less 20%
	29.16 Gallic acid	Not exceeding the M.F.N. duty
	32.02 Tannic acid; gall-nut tannin	Full duty
	32.07 Carbon black dispersion and other colouring matter	Full duty
	32.09 Lacquer paint	Full duty
306.06	Industry: Soap, Detergents and Candles	
	15.07 Soya bean oil; olive oil; mirbane oil; linseed oil	Full duty
	15.10 Fatty acids of mafurra, soya bean or cotton seed oils	Full duty
	27.07 Solvent naphtha	Full duty
	27.13 Montan wax	Full duty
306.07	Industry: Polish and Cream	
	15.07 Rape seed oil; linseed oil	Full duty
	15.15 Beeswax and other insect waxes	Full duty
	15.16 Vegetable waxes	Full duty
	27.07 Coal tar naphtha	Full duty
	27.10 Technical white oil	Full duty
	27.13 Mineral waxes	Full duty
	34.04 Prepared waxes, not emulsified or containing solvents	Full duty
306.08	Industry: Explosives and Pyrotechnical Goods	
	15.11 Glycerol (distilled)	Full duty
	27.12 Petroleum jelly	Full duty
	28.32 Potassium perchlorate	Full duty
	28.57 Sodium azide	Full duty
	29.04 Ethylene glycol	Full duty
	29.06 Resorcinol	Full duty
	29.15 Ammonium oxalate	Full duty
	29.22 Dimethylaniline	Full duty
	29.25 Diethyldiphenylurea	Full duty
	36.01 Gunpowder	Full duty
	39.03 Nitrocellulose (plasticised), for the manufacture of igniter cord	Full duty
	40.06 Rubber compounds, for the manufacture of safety fuse	Full duty
	48.01 Paper, for the manufacture of paper bags for packing explosives and for the manufacture of explosive cartridges	Full duty
	55.03 Cotton waste, for the manufacture of cordite	Full duty
	57.06 Jute yarn, for the manufacture of safety fuse	Full duty
	57.08 Paper yarn, for the manufacture of igniter cord	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
306.09	<b>Industry: Disinfectants, Insecticides, Fungicides, Weed-killers and Allied Products</b>	
	15.05 Crude wool grease	Full duty
	15.07 Linseed oil	Full duty
	15.10 Fatty acids	Not exceeding the M.F.N. duty
	27.07 Toluol, for the manufacture of D.D.T. formulations; chlorocresol, cresylic acid, carbolic acid and high boiling point tar acid	Full duty
	27.10 Mineral oils (excluding petrol or kerosene oil)	Full duty
	27.12 Petroleum jelly	Full duty
	28.00 Chemically defined inorganic compounds, for use as active ingredients in the manufacture of preparations used chiefly as agricultural insecticides	Full duty
	28.01 Iodine	Full duty
	28.04 Red phosphorous	Full duty
	28.38 Iron sulphate	Full duty
	29.00 Chemically defined organic compounds (excluding D.D.T.), for use as active ingredients in the manufacture of preparations used chiefly as agricultural insecticides	Full duty
	29.01 Chlorinated camphene	Full duty
	29.02 Chlordane, heptachlor, trichloroethylene	Full duty
	29.03 Nitrobenzene (mirbane oil)	Full duty
	29.04 Ethylene glycol	Full duty
	29.06 Beta naphthol	Full duty
	29.14 Monoacids:	
	(1) Benzoic acid	Not exceeding the M.F.N. duty
	(2) Acetic acid	Full duty less 20%
	29.15 Naphthalic acid	Not exceeding the M.F.N. duty
	29.16 Phenoxy acetic acid and its derivatives, excluding butanol esters (normal or mixed) and pentanol esters	Full duty
	29.22 Orthotoluidine	Full duty
	29.36 N, N-di-n butyl-p-chlorobenzene sulphonamide	Full duty
306.10	<b>Industry: Chemical Preparations</b>	
	11.08 Starch (excluding maize, corn or rice starch), not dextrinised, for the manufacture of adhesives	Full duty
	15.07 Linseed oil, for the manufacture of fatty acids	Full duty
	27.07 Benzene, toluol and xylol, for the manufacture of composite solvents	Full duty
	29.00 Glycols and other inorganic chemicals for the manufacture of brake fluids	Full duty
	29.02 Methylene chloride, for the manufacture of composite solvents and paint strippers	Full duty
	29.08 Diethylene glycol, for the manufacture of plasticisers	Full duty
	29.14 Methyl cellosolve acetate, for the manufacture of composite solvents and paint strippers	Full duty
	29.15 Adipic acid, for the manufacture of plasticisers	Not exceeding the M.F.N. duty
	29.21 Triphenyl phosphite, for the manufacture of plasticisers	Full duty
	29.23 Ethanolamine (mono), for the manufacture of flocculants	Full duty
	35.04 Peptones, for the preparation of culture media for micro-organisms	Full duty
	38.06 Sulphite lye, for the manufacture of tanning substances	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
306.10	<i>Continued</i>	
	39.03 Ethyl cellulose, methyl cellulose and cellulose acetate butyrate, for the manufacture of composite solvents and paint strippers	Full duty
307.00	<b>ARTIFICIAL PLASTICS AND RUBBER GOODS</b>	
307.01	<b>Industry: Synthetic Resins and Artificial Plastics</b>	
	15.07 Linseed oil; oiticica oil; soya bean oil; tung oil	Full duty
	15.10 Fatty acids of linseed, oiticica or soya bean oils; stearine (crude stearic acid)	Not exceeding the M.F.N. duty
	15.11 Glycerol	Full duty
	15.15 Beeswax	Full duty
	15.16 Candelilla wax	Full duty
	27.07 Toluol; xylene; naphtha; phenol and cresol; cresylic acid	Full duty
	28.18 Magnesium oxide	Full duty
	28.38 Cobalt sulphate	Full duty
	28.56 Calcium carbide, in such quantities and at such times as the Minister may permit, for the manufacture of polyvinyl chloride	Full duty
	29.01 Styrene; xylene; toluene	Full duty
	29.03 Nitrobenzene (mirbane oil)	Full duty
	29.04 Propylene glycol (propanediol); ethylene glycol (ethane-diol); di- or tri-pentaerythritol	Full duty
	29.05 Cyclohexanol	Full duty
	29.06 Cresol; phenol; xylene; cresylic acid	Full duty
	29.08 Diethylene glycol (digol); diethylene glycol monoethyl ether	Full duty
	29.11 Formaldehyde; paraformaldehyde	Full duty
	29.13 Cyclohexanone	Full duty
	29.14 Aluminium stearate; acetic acid anhydride; benzoyl peroxide; butyl methacrylate; butyl tin laurate; calcium acetate; diethylene glycol monobutyl ether acetate; ethylene glycol monobutyl ether acetate; ethylene glycol monoethyl acetate; methacrylic acid; methyl methacrylate	Full duty
	29.15 Dibutyl glycol phthalate; dibutyl maleate; maleic anhydride; fumaric acid	Full duty
	29.19 Triphenyl phosphite	Full duty
	29.22 Aniline; amine catalysts, for the manufacture of foam plastic	Full duty
	29.23 Triethanolamine	Full duty
	29.25 Urea	Full duty
	29.26 Hexamine	Full duty
	29.30 Toluene di-isocyanate and prepolymers thereof, for the manufacture of foam plastic	Full duty
	29.35 Melamine	Full duty
	39.01 Melamine formaldehyde (externally plasticised), for the manufacture of decorative plastic laminates; polyester resins, for the manufacture of foam plastic	Full duty
	39.02 Polyvinyl chloride, in bulk form, for the manufacture of film, sheet, and rigid pipes; polyvinyl alcohol	Full duty
	39.03 Hydroxyethyl cellulose	Full duty
	48.07 Decorative paper, for the manufacture of decorative plastic laminates	Full duty
	70.20 Glass fibre mat of a weight per sq. ft. not exceeding 0.25 oz., for the manufacture of plastic mouldings	Full duty
307.02	<b>Industry: Plastic Moulding Powders or Pastes</b>	
	15.00 Animal and vegetable oils and their cleavage products, for use as plasticisers	Full duty



I Item	II Tariff Heading and Description	III Extent of Rebate
307.02	<i>Continued</i>	
	29.00 Dinonyl phthalate, didecyl phthalate and di-iso-decyl phthalate; other chemically defined phthalates excluding heptyl and nonyl alcohols	Full duty
	29.16 Lead salicylate	Full duty
	38.19 Prepared plasticisers (excluding chlorinated paraffin plasticisers)	Full duty
307.03	Industry: Moulded Plastic Goods	
	39.01 Aminoplast and phenoplast moulding powders	Full duty
	39.02 Artificial plastic polymer or copolymer moulding powders (excluding polyvinyl chloride)	Full duty
	39.03 Regenerated cellulose, cellulose nitrate and cellulose acetate moulding powders	Full duty
	83.02 Base metal fittings, for the manufacture of plastic handles for travel goods	Full duty
307.04	Industry: Plastic Goods of Film or Sheet	
	39.00 Artificial plastic film or sheet (excluding polyvinyl chloride)	Full duty
	39.02 Polyvinyl chloride film or sheet:	
	(1) Of a thickness exceeding 0.05 in., or of glass clear grade	Full duty
	(2) Laminated, for the manufacture of inflatable articles and fumigation sheets	Full duty
	(3) Printed, for the manufacture of women's or girls' clothing	Full duty
	(4) Printed, for the manufacture of bibs, aprons and pilchers, for infants	Full duty
	(5) For the manufacture of box fillers, for packing confectionery	Full duty
	(6) Unplasticised, for the manufacture of bottles and similar containers	Full duty
	39.03 Film or sheet, of cellulose or cellulose derivatives	Full duty
307.05	Industry: Fabricated Plastic Goods	
	39.00 Sponge or foam plastic material, for the manufacture of shoulder pads	Not exceeding 10%
	39.02 Polymer or copolymer thermoplastic materials in bars, blocks, rods, slabs or tubes (excluding polyvinyl chloride tubes)	Full duty
	39.03 Bars, blocks, rods, slabs or tubes, of cellulose or cellulose derivatives	Full duty
307.06	Industry: Plastic Adhesives	
	39.03 Waste film and plasticised cellulose nitrate, for the manufacture of adhesives	Full duty
307.07	Industry: Synthetic Rubber	
	15.10 Fatty acids	Not exceeding the M.F.N. duty
	27.10 Mineral oil	Full duty
	27.13 Mineral waxes	Full duty
	28.00 Inorganic chemicals, for use as anti-oxidants	Full duty
	28.36 Sodium formaldehydesulphoxylate; sodium dithionite	Full duty
	28.40 Tripotassium phosphate	Full duty
	29.01 Butadiene; styrene	Full duty
	29.04 Propanediol	Full duty
	29.06 Paratertiary butyl catechol	Full duty
	29.08 Di-isopropylbenzene hydro-peroxide; para-methoxy phenol	Full duty
	29.23 Ethylenediamine tetra acetic acid	Full duty
	29.31 Sodium dimethyl dithiocarbamate; tertiary dodecyl mercaptan	Full duty



I Item	II Tariff Heading and Description	III Extent of Rebate
307.07	<i>Continued</i>	
	34.01 Potassium soap of rosin or of tall oil	Full duty
	34.02 Alkylarylsulphonate surface-active agent	Full duty
	34.04 Artificial waxes	Full duty
	35.03 Glue (animal or fish)	Full duty
	38.19 Mixed rosins and fatty acids; anti-foam agents; prepared anti-oxidants	Full duty
	39.00 Organic chemicals, for use as anti-oxidants	Full duty
307.08	<b>Industry: Rubber Products</b>	
	25.19 Calcined magnesite	Full duty
	25.27 French chalk (talc)	Full duty
	27.06 Tar	Full duty
	27.07 Hydrocarbon solvents, for rubber	Full duty
	27.08 Pitch	Full duty
	27.10 Hydrocarbon solvents (excluding petrol), for rubber; mineral oil, for compounding with rubber	Full duty
	27.12 Petroleum jelly	Full duty
	27.13 Mineral waxes, for use as anti-oxidants	Full duty
	27.14 Hydrocarbon mineral rubber	Full duty
	29.00 Organic chemicals, for use as anti-oxidants or accelerators	Full duty
	29.14 Zinc stearate	Full duty
	29.21 Ethylene polysulphite	Full duty
	34.04 Artificial waxes for use as anti-oxidants	Full duty
	38.09 Wood tar	Full duty
	38.15 Prepared rubber vulcanisation accelerators	Full duty
	38.19 Zinc stearate; prepared anti-oxidants	Full duty
	40.01 Crepe rubber, for the manufacture of body protection devices for mine workers and first aid equipment for use on mines	Full duty
	40.07 Rubber thread, for covering with textile yarn	Full duty
	40.14 Rubber labels	Full duty
	40.15 Ebonite dust	Full duty
	51.01 Yarn of man-made fibres (continuous), for covering rubber thread	Not exceeding 5%
	51.04 Tyre cord fabric of cellulosic fibres	Not exceeding 20%
	53.11 Woven melton fabrics	Not exceeding the M.F.N. duty
	55.05 Cotton yarns, for covering rubber thread	Not exceeding the M.F.N. duty
	56.05 Yarn of man-made fibres (discontinuous or waste), for covering rubber thread	Not exceeding the M.F.N. duty
	57.10 Woven fabrics of jute	Full duty
	58.05 Woven webbing	Not exceeding the M.F.N. duty
	83.09 Buckles, for the manufacture of body protection devices of rubber, for mine workers	Full duty
	84.61 Valves and parts, for inner tubes	Full duty
308.00	<b>LEATHER GOODS, FURSKINS, TRAVEL GOODS AND ALLIED GOODS</b>	
308.01	<b>Industry: Leather Tanning and Finishing</b>	
	15.05 Wool grease	Full duty
	15.06 Animal oil and fat	Full duty
	15.07 Vegetable oil (excluding castor oil)	Full duty

I Tariff Heading	II Statistical Unit	III	IV Rate of Duty		V Pre-ferential
			General	M.F.N.	
87.06.90—Continued					
.10 Identifiable for use solely or principally with tractors (excluding road tractors)	lb.	free			
.90 Other	lb.	20%			
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:					
87.07.10 Fork-lift trucks and parts thereof	no.	7%			free (U.K.; Canada)
87.07.20 Tractors of the type used on railway station platforms	no.	free			
87.07.90 Other	no.	20%			
87.08 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	no.	20%			
87.09 Motor cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds:					
87.09.10 Auto-cycles with an engine capacity of less than 50 c.c.	no.	15%			10% (U.K.)
87.09.20 Motor scooters	no.	20%			15% (U.K.)
87.09.80 Side-cars of all kinds	no.	20%			15% (U.K.)
87.09.90 Other	no.	20%			15% (U.K.)
87.10 Cycles (including delivery tricycles), not motorised:					
87.10.10 Bicycles	no.	15% plus 90c each	15% plus 30c each		
87.10.20 Delivery tricycles	no.	15% plus 90c each	15% plus 30c each		
87.10.30 Tricycles (excluding delivery tricycles)	no.	20% or 100c each			
87.10.90 Other cycles	no.	5%			
87.10.99 Pneumatic tyres and inner tubes being original equipment:					
.10 Imported with bicycles	lb.	25% or 915c per 100 lb.			
.20 Imported with other cycles	lb.	25% plus 167c per 100 lb. or 1082c per 100 lb.			25% or 915c per 100 lb. (U.K.; Canada)
87.11 Invalid carriages, fitted with means of mechanical propulsion (motorised or not)	no.	free			

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Pre-ferential
		III General	M.F.N.		
87.12 Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11:					
87.12.10 For use solely or principally with invalid carriages	no.	free			
87.12.20 For use solely or principally with motor cycles, auto-cycles and side-cars	no.	20%			15% (U.K.)
87.12.30 Saddles suitable for use solely or principally with tricycles (excluding delivery tricycles); pedal cycle accessories	no.	5%			
87.12.35 Other pedal cycle saddles	no.	30% or 35c each	20% or 30c each		
87.12.40 Brakes (caliper and yoke and hinge types) and parts thereof; free wheel assemblies and parts thereof; metal pedals and metal parts thereof; rubber blocks (pedal and brake); all types of rear hubs and controls therefor; chain sprockets; wheel rims	no.	15%	5%		
87.12.50 Frames and frame sets, for pedal cycles	no.	15% plus 90c each	15% plus 30c each		
87.12.90 Other	no.	30%			
87.13 Baby carriages and invalid carriages (excluding motorised or fitted with other means of mechanical propulsion) and parts thereof:					
87.13.10 Baby carriages and parts thereof	no.	15%			
87.13.50 Invalid carriages and parts thereof	no.	free			
87.14 Other vehicles (including trailers), not mechanically propelled, and parts thereof:					
87.14.10 Carriages, carts, coaches and wagons (excluding trailers)	no.	25%			
87.14.20 Caravan trailers	no.	25%			
87.14.30 Trailers (excluding caravans)	no.	20%			
87.14.40 Trailer frames	no.	20%			
87.14.45 Wheels (used with pneumatic tyres), suitable for trailers and similar vehicles:					
.10 Of a wheel size not exceeding 16 in., or a rim size not exceeding 5.5 in.	lb.	20% or 7c per lb.			
.90 Other	lb.	free			
87.14.50 Ball or roller bearing turntables (and parts thereof), for trailers	lb.	free			
87.14.70 Other parts of carriages, carts, coaches and trailers	lb.	20%			
87.14.80 Wheelbarrows and parts thereof	no.	20%			
87.14.90 Other vehicles and parts thereof	no.	15%			

## CHAPTER 88

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

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
88.01 Balloons and airships	no.	free		
88.02 Flying machines, gliders and kites; rotocrafts	no.	free		
88.03 Parts of goods falling in heading No. 88.01 or 88.02	no.	free		
88.04 Parachutes and parts thereof and accessories thereto	no.	free		
88.05 Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles	no.	free		

## CHAPTER 89

## SHIPS, BOATS AND FLOATING STRUCTURES

## NOTES:

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. In other cases such goods are to be classified under heading No. 89.01.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
89.01 Ships, boats and other vessels not falling within any of the following headings of this Chapter:				
89.01.10 Warships of all kinds	no.	free		
89.01.20 Yachts and other sailing vessels, launches, canoes, skiffs, dinghies, rowing boats and other pleasure or sporting craft not provided for elsewhere in this heading	no.	30%	25%	
89.01.30 Rowing shells of a kind commonly used for boat racing	no.	20%	15%	
89.01.40 Trawlers and other deep-sea fishing boats	no.	20%		
89.01.90 Other	no.	free		
89.02 Tugs	no.	free		
89.03 Light-vessels, fire-boats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks	no.	free		
89.04 Ships, boats and other vessels for breaking up	no.	free		
89.05 Floating structures excluding vessels (for example, coffer-dams, landing stages, buoys and beacons):				
89.05.10 Floating tanks	no.	20%	17½%	
89.05.90 Other	no.	free		

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 the following:

- (a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40.14, of leather or of composition leather, falling within heading No. 42.04, or of textile material (heading No. 59.17);
  - (b) Refractory goods of heading No. 69.03; laboratory, chemical or industrial wares of heading No. 69.09;
  - (c) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.12 or Chapter 71;
  - (d) Goods falling within heading No. 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18;
  - (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified under heading No. 39.07);
  - (f) Pumps incorporating measuring devices, of heading No. 84.10; weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84.20); lifting and handling machinery of heading No. 84.22; fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); valves and other appliances of heading No. 84.61;
  - (g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No. 85.09, and radio navigational aid or radar apparatus of heading No. 85.15;
  - (h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.11); magnetic sound-heads (heading No. 92.13);
  - (i) Articles of Chapter 97; 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 (excluding headings Nos. 84.65 and 85.28) are to be classified under that heading;
    - (b) Other parts or accessories are to be classified under heading No. 90.29 if they answer to the terms of that heading; otherwise they are to be classified under 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 under heading No. 90.13.
  5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both under heading No. 90.13 and under heading No. 90.16, are to be classified under heading No. 90.16.
  6. Heading No. 90.28 is to be taken to apply, and apply only, to:
    - (a) Instruments or apparatus for measuring or checking electrical quantities;
    - (b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (excluding 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 imported separately are to be classified under their appropriate headings.



I Tariff Heading		II Statistical Unit	III	IV Rate of Duty		V
			General	M.F.N.	Pre-ferential	
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted (excluding such elements of glass, not optically worked); sheets or plates, of polarising material	no.	free			
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus (excluding such elements of glass not optically worked):					
90.02.10	Identifiable for use with cinematographic cameras for film of a width of 35 mm.	no.	5%	3%		free (U.K.)
90.02.20	Identifiable for use with sound projectors for film of a width of 16 mm. or more	no.	15%	5%		
90.02.80	Other cinematographic or photographic optical elements	no.	15%			
90.02.90	Other	no.	free			
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like	no.	free			
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other:					
90.04.10	Sunglasses	no.	20% or 10c each			
90.04.90	Other	no.	free			
90.05	Refracting telescopes (monocular and binocular), prismatic or not	no.	20%	10%		free (U.K.)
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but excluding instruments for radio-astronomy	no.	free			
90.07	Photographic cameras; photographic flashlight apparatus:					
90.07.10	Air survey cameras; micro cameras for attachment to microscopes; cameras for medical or surgical purposes	no.	free			
90.07.20	Lithographic process cameras	no.	free			
90.07.80	Other photographic cameras	no.	15%	12½%		
90.07.90	Photographic flashlight apparatus	no.	15%			
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles:					
90.08.10	Cinematographic cameras for film of a width of 35 mm.	no.	5%	3%		free (U.K.)
90.08.20	Cinematographic cameras for film of widths other than 35 mm.	no.	15%			
90.08.30	Cinematographic sound projectors for film of a width of 16 mm. or more	no.	15%	5%		
90.08.40	Cinematographic silent projectors for film of a width of 16 mm. or more	no.	15%			
90.08.50	Cinematographic projectors for film of a width less than 16 mm.	no.	15%			
90.08.80	Photo-electric sound heads	no.	15%	5%		
90.08.90	Other	no.	10%			
90.09	Image projectors (excluding cinematographic projectors); photographic (excluding cinematographic) enlargers and reducers:					

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
90.09.10 Image projectors	no.	15%		
90.09.20 Photographic enlargers and reducers, not of the kind used in the preparation of printing plates or cylinders	no.	15%		
90.09.30 Photographic enlargers and reducers, of a kind used in the preparation of printing plates or cylinders	no.	5%	3%	free (U.K.)
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:				
90.10.10 Machines and apparatus, of a kind used in cinematographic laboratories	no.	5%	3%	free (U.K.)
90.10.20 Apparatus and equipment, of a kind used in photographic laboratories	no.	15%		
90.10.30 Photo-copying apparatus (contact type)	no.	free		
90.10.40 Spools or reels, for film	no.	15%		
90.10.50 Portable projection screens	no.	10%		
90.10.60 Projection screens (non-portable)	no.	25%		
90.10.90 Other	no.	15%		
90.11 Microscopes and diffraction apparatus, electron and proton	no.	free		
90.12 Compound optical microscopes, whether or not provided with means for photographing or projecting the image	no.	free		
90.13 Optical appliances and instruments (but excluding lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter:				
90.13.10 Searchlights, spotlights and other lights, directing light by means of optical reflectors or lenses	no.	15%		
90.13.20 Mounted mirrors	no.	20%		
90.13.30 Stereoscopes (hand operated) and kaleidoscopes	no.	20%		
90.13.40 Telescopes	no.	20%	10%	free (U.K.)
90.13.90 Other	no.	free		
90.14 Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders	no.	free		
90.15 Balances of a sensitivity of 5 centigrammes or better, with or without their weights	no.	free		
90.16 Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors:				
90.16.10 Micrometers, callipers, gauges, tape measures and measuring rods	no.	3%		free (U.K.; Canada)
90.16.20 Balancing machines and similar measuring and checking machines	no.	5%	3%	free (U.K.)
90.16.90 Other	no.	20%		

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Pre-ferential
		General	M.F.N.		
90.17 Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments):					
90.17.10 Electro-medical apparatus	no.	free			
90.17.90 Other	no.	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)	no.	free			
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:					
90.19.10 Deaf-aids	no.	free			
90.19.90 Other	no.	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	no.	free			
90.21 Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	no.	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)	no.	free			
90.23 Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments	no.	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, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14	no.	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	no.	free			
90.26 Gas, liquid and electricity supply or production meters; calibrating meters therefor:					
90.26.10 Electricity supply meters of less than 50 amp.	no.	25c each			free (U.K.)
90.26.20 Electricity supply meters of 50 amp. or more but not more than 100 amp.	no.	50c each			free (U.K.)

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Pre-ferential
90.26.30 Electricity supply meters of more than 100 amp.	no.	100c each		free (U.K.)
90.26.40 Gas supply or production meters	no.	5%		free (U.K.; Canada)
90.26.50 Water supply meters for use with piping with an inside diameter not exceeding 1 in.	no.	20% plus 30c each		20% (U.K.; Canada)
90.26.60 Water supply meters for use with piping with an inside diameter of more than 1 in.	no.	5%		free (U.K.; Canada)
90.26.90 Other supply or production meters	no.	20%		
90.26.99 Calibrating meters	no.	free		
90.27 Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (excluding articles falling within heading No. 90.14); stroboscopes:				
90.27.10 Production counters	no.	free		
90.27.20 Motor cycle speedometers	no.	20%		15% (U.K.)
90.27.30 Tachometers and stroboscopes	no.	free		
90.27.90 Other	no.	20%		
90.28 Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:				
90.28.10 Balancing machines and similar measuring and checking machines	no.	5%	3%	free (U.K.)
90.28.90 Other	no.	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:				
90.29.10 Parts or accessories suitable for use with water supply meters for use with piping with an inside diameter not exceeding 1 in.	no.	25%		20% (U.K.; Canada)
90.29.20 Parts or accessories suitable for use solely or principally with other water supply meters, with gas meters or with steam supply meters	no.	5%		free (U.K.; Canada)
90.29.30 Parts or accessories suitable for use solely or principally with electricity supply meters	no.	5%		free (U.K.)
90.29.90 Other	no.	free		

## CHAPTER 91

### CLOCKS AND WATCHES AND PARTS THEREOF

#### NOTES:

- 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 12 millimetres in thickness measured with the plate and bridges.
- 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).
- This Chapter does not cover parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified under heading No. 39.07). The Chapter also excludes weights, clock or watch glasses, watch-chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock or watch springs are to be classified as clock or watch parts (heading No. 91.11).
- 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.
- 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.