

Bill No. 36 of 1990

Monday, 24th December, 1990

PARLIAMENT OFFICE,
Public Buildings,
Georgetown,
Guyana.

21st December, 1990.

The following Bill which will be introduced in the National Assembly is published for general information.

M. B. Henry,
Acting Clerk of the National Assembly.



GUYANA

BILL No. 36 of 1990

CUSTOMS (AMENDMENT) (No. 2) BILL 1990

ARRANGEMENT OF SECTIONS

TION

1. Short title and commencement.

2. Amendment of First, Fourth and Fifth Schedules of the Principal Act.

A BILL

Intituled

An ACT to amend the Customs Act.

A.D. 1990

Enacted by the Parliament of Guyana:—

Short title and
commencement.

1. This Act, which amends the Customs Act, may be cited as the Customs (Amendment) (No. 2) Act 1990 and shall come into operation on 1st January, 1991.

Cap. 82:01

Amendment of
First, Fourth
and Fifth
Schedules of the
Principal Act.

2. The Principal Act is hereby amended by the deletion of the First, Fourth and Fifth Schedules and the substitution therefor of the following Schedules as the First, Fourth and Fifth Schedules respectively —

GENERAL NOTE

The Common External Tariff of the Caribbean Common Market established by decision of the Council of Ministers of the Common Market contains the following:—

the List of Abbreviations and Symbols used in the publication;

the Titles of Sections and Chapters;

General Rules for the Interpretation of the Harmonised System;

the Schedule of Rates;

the List of Conditional Duty Exemptions;

the List of Items ineligible for duty exemption.

The classification structure of the Schedule of Rates is based on the Harmonized Commodity Description and Coding System; the Statistical Classification Numbers are based on the Standard International Trade Classification, Third Revision. The units for statistical classification are based on the metric system.

Reference to the pages of the Schedule of Rates is included in the listing of Sections and Chapters to permit easy identification in the Schedule of rates.

The General Rules for the Interpretation of the Harmonized System provide the principles on which classification under that System are based and are an integral part of the classification structure of the Schedule of Rates.

The rates of duty shown in the Schedule of Rates will be applicable to imports from third countries into the Member States of the Caribbean Common Market as well as on goods traded among the Member States of the Caribbean Common Market which do not qualify for Common Market Treatment.

The List of Conditional Duty Exemptions sets out those goods which, when imported for the purposes stated in the List, may be admitted into the importing Member State free of import duty or at a rate which is lower than that set down in the Schedule of Rates, subject always to the approval of the relevant Competent Authority.

The List of Items ineligible for Duty Exemption includes those items produced in the Caribbean Common Market in quantities which were considered adequate to justify the application of protection.

These items will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported for use in industry, agriculture, fisheries, forestry and mining.

Except where the context otherwise requires, “per cent” or the symbol “%” means percentage of value.

ABBREVIATIONS AND SYMBOLS

AC	Alternating current
Bq	becquerel
$^{\circ}\text{C}$	degree(s) Celsius
cc	cubic centimetre(s)
cg	centigram(s)
cm	centimetre(s)
cm^2	square centimetre(s)
cm^3	cubic centimetre(s)
cN	centinewton(s)
360°	360 degrees
DC	direct current
g	grams(s)
g.v.w.	gross vehicle weight
IR	infra-red
kcal	kilocalorie(s)
kg	kilogram(s)
kPa	Kilopascal(s)
kw h	kilowatt hour(s)
l	litre(s)
m	metre(s)
m^2	square metre(s)
m^3	cubic metre(s)
mg	milligram(s)
mm	millimetre(s)
MPa	megapascal(s)
N	newton(s)
No	Number
r.p.m.	revolutions per minute
UV	ultra-violet
V	Volt(s)
vol	volume
W	watt(s)
%	percent

Examples

1500 g/m² means one thousand five hundred grams per square metre

15^oC means fifteen degrees celsius

LIST OF TITLES OF SECTIONS AND CHAPTERS

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes

Chapters

1. Live animals.
2. Meat and edible meat offal.
3. Fish and crustaceans, molluscs and other aquatic invertebrates.
4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
5. Products of animal origin, not elsewhere specified or included.

SECTION II

VEGETABLE PRODUCTS

Section Note

Chapters

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
7. Edible vegetables and certain roots and tubers.
8. Edible fruit and nuts; peel of citrus fruit or melons.

Chapters

9. Coffee, tea, mate and spices.
10. Cereals.
11. Products of the milling industry; malt; starches; inulin; wheat gluten.
12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
13. Lac; gums, resins and other vegetable saps and extracts.
14. Vegetable plaiting materials; vegetable products not elsewhere specified or included.

SECTION III

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

Chapter

15. Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURED
TOBACCO SUBSTITUTES

Section Note

Chapters

16. Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.
17. Sugars and sugar confectionery.
18. Cocoa and cocoa preparations.
19. Preparations of cereals, flour, starch or milk; pastrycooks' products.
20. Preparations of vegetables, fruit, nuts or other parts of plants.
21. Miscellaneous edible preparations.
22. Beverages, spirits and vinegar.
23. Residues and waste from the food industries; prepared animal fodder.
24. Tobacco and manufactured tobacco substitutes.

SECTION V

MINERAL PRODUCTS

Chapters

25. Salt; sulphur; earths and stone; plastering materials, lime and cement.
26. Ores, slag and ash.
27. Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes

Chapters

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radio-active elements or of isotopes.
29. Organic chemicals.
30. Pharmaceutical products.
31. Fertilisers.
32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
33. Essential oils and resinoids; perfumery, comestic or toilet preparations.
34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.

Chapters

35. Albuminoidal substances; modified starches; glues; enzymes.
36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
37. Photographic or cinematographic goods.
38. Miscellaneous chemical products.

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Section Notes

Chapters

39. Plastics and articles thereof.
40. Rubber and articles thereof.

SECTION VIII

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

Chapters

41. Raw hides and skins (other than furskins) and leather.
42. Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).

Chapters

43. Furskins and artificial fur; manufactures thereof.

SECTION IX

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

Chapters

44. Wood and articles of wood; wood charcoal.
45. Cork and articles of cork.
46. Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC
MATERIAL; WASTE AND SCRAP OF PAPER OR PAPER-
BOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

Chapters

47. Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard.
48. Paper and paperboard; articles of paper pulp, of paper or of paperboard.
49. Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Section Notes

Chapters

50. Silk.
51. Wool, fine or coarse animal hair; horsehair yarn and woven fabric.
52. Cotton.
53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
54. Man-made filaments.
55. Man-made staple fibres.
56. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.
57. Carpets and other textile floor coverings.
58. Special woven fabrics; tufted textile fabrics; lace, tapestries; trimmings; embroidery.
59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
60. Knitted or crocheted fabrics.
61. Articles of apparel and clothing accessories, knitted or crocheted.

Chapters

62. Articles of apparel and clothing accessories, not knitted or crocheted.
63. Other made up textile articles; sets; worn clothing and worn textile articles; rags.

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS,
WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-
CROPS AND PARTS THEREOF; PREPARED FEATHERS AND
ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS;
ARTICLES OF HUMAN HAIR

Chapters

64. Footwear, gaiters and the like; parts of such articles.
65. Headgear and parts thereof.
66. Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.
67. Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

SECTION XIII

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

Chapters

68. Articles of stone, plaster, mica or similar materials.

Chapters

- 69. Ceramic products.
- 70. Glass and glassware.

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI- PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Chapter

- 71. Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin.

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Section Notes

Chapters

- 72. Iron and steel.
- 73. Articles of iron or steel.
- 74. Copper and articles thereof.
- 75. Nickel and articles thereof.
- 76. Aluminum and articles thereof.
- 77. (Reserved for possible future use in the Harmonised System).

Chapters

78. Lead and articles thereof.
79. Zinc and articles thereof.
80. Tin and articles thereof.
81. Other base metals; cermets; articles thereof.
82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.
83. Miscellaneous articles of base metal.

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Section Notes

Chapters

84. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
85. Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED
TRANSPORT EQUIPMENT

Section Notes

Chapters

86. Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.
87. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.
88. Aircraft, spacecraft, and parts thereof.
89. Ships, boats and floating structures.

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC,
MEASURING, CHECKING, PRECISION, MEDICAL OR
SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS
AND WATCHES; MUSICAL INSTRUMENTS; PARTS
AND ACCESSORIES THEREOF

Chapters

90. Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.

Chapters

- 91. Clocks and watches and parts thereof.
- 92. Musical instruments; parts and accessories of such articles.

SECTION XIX

Chapter

- 93. Arms and ammunition; parts and accessories thereof.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapters

- 94. Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated name-plates and the like; prefabricated buildings.
- 95. Toys, games and sports requisites; parts accessories thereof.
- 96. Miscellaneous manufactured articles.

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES
AND ANTIQUES

Chapters

97. Works of art, collectors' pieces and antiques.

98. (Reserved for special uses by Contracting Parties)

99. (Reserved for special uses by Contracting Parties)

GENERAL RULES FOR THE INTERPRETATION
OF THE HARMONISED SYSTEM

Classification of goods in the Nomenclature 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 shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:

- (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

When by application of Rule 2(b) or for any other 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. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 2(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 2(a) or 2(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.
 5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:

- (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;

Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.

For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

SCHEDULE OF RATES

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context other requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter I

Live animals

Note.

1. This Chapter covers all live animals except:
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03.01, 03.06 or 03.07;
 - (b) Cultures of micro-organisms and other products of heading No. 30.02; and
 - (c) Animals of heading No. 9508.00.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
01.01	Live horses, asses, mules and hinnies.			
0101.10	Horses:			
0101.11	Pure-bred breeding animals	Free	kg and No	001.511
0101.19	Other:			
0101.191	For breeding	Free	kg and No	001.512
0101.199	Other	45%	kg and No	001.519
0101.20	Asses, mules and hinnies:			
0101.201	Asses, for breeding	Free	kg and No	001.521
0101.202	Asses, not for breeding	45%	kg and No	001.522
0101.203	Mules and hinnies	45%	kg and No	001.523
01.02	Live bovine animals.			
0102.10	Pure-bred breeding animals:			
0102.101	Bulls	Free	kg and No	001.111
0102.102	Cows	Free	kg and No	001.112
0102.90	Other:			
0102.901	Bulls, for breeding	Free	kg and No	001.191
0102.902	Bulls, for rearing, weighing not more than 270 kg	Free	kg and No	001.192
0102.903	Other, bulls	45%	kg and No	001.193
0102.904	Cows, for breeding	Free	kg and No	001.194
0102.905	Cows, for rearing, weighing not more than 270 kg	Free	kg and No	001.195
0102.906	Other, cows	45%	kg and No	001.196
01.03	Live swine.			
0103.10	Pure-bred breeding animals	Free	kg and No	001.31
0103.90	Other:			
0103.901	For breeding	Free	kg and No	001.391
0103.909	Other	45%	kg and No	001.399
01.04	Live sheep and goats.			
0104.10	Sheep:			
0104.101	For breeding	Free	kg and No	001.211
0104.102	For rearing	45%	kg and No	001.212
0104.109	Other	45%	kg and No	001.219
0104.20	Goats:			
0104.201	For breeding	Free	kg and No	001.221
0104.202	For rearing	45%	kg and No	001.222
0104.209	Other	45%	kg and No	001.229

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
01.05	Live poultry, that is to say, fowls of the species <u>Gallus domesticus</u> , ducks, geese, turkeys and guinea fowls.			
0105.10	Weighing not more than 185 g:			
0105.11	Fowls of the species <u>Gallus domesticus</u> :			
0105.111	For breeding	Free	kg and No	001.411
0105.112	For rearing	45%	kg and No	001.412
0105.19	Other:			
0105.191	For breeding	Free	kg and No	001.413
0105.192	For rearing	45%	kg and No	001.414
0101.199	Other	45%	kg and No	001.519
0105.90	Other:			
0105.91	Fowls of the species <u>Gallus domesticus</u> :			
0105.911	Cocks for breeding	Free	kg and No	001.491
0105.912	Cocks for rearing	45%	kg and No	001.492
0105.913	Hens for breeding	Free	kg and No	001.493
0105.914	Hens for rearing	45%	kg and No	001.494
0105.99	Other:			
0105.991	For breeding	Free	kg and No	001.495
0105.992	For rearing	45%	kg and No	001.496
0105.999	Other	45%	kg and No	001.499
01.06	Other live animals			
0106.001	Bees for breeding	Free	kg and No	001.91
0106.002	Pigeons	45%	kg and No	001.92
0106.003	Turtles	45%	kg and No	001.93
0106.004	Dogs	45%	kg and No	001.94
0106.005	Cats	45%	kg and No	001.95
0106.009	Other	45%	kg and No	001.99

Meat and meat offal

This Chapter does not cover:

Note 1

- (a) Products of the kinds described in headings Nos. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals heading (heading No. 05.04) or animal blood (heading No. 05.11 or 30.02); or
- (c) Animal fat, other than products of No. 0209.00 (Chapter 15).

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
02.01	Meat of bovine animals, fresh or chilled.			
0201.10	Carcasses and half-carcasses	30%	kg	011.111
0201.20	Other cuts with bone in:			
0201.201	Brisket	30%	kg	011.112
0201.209	Other	30%	kg	011.119
0201.30	Boneless:			
0201.301	Tenderloin	30%	kg	011.121
0201.302	Sirloin	30%	kg	011.122
0201.303	Minced (ground)	30%	kg	011.123
0201.309	Other	30%	kg	011.129
02.02	Meat of bovine animals, frozen.			
0202.10	Carcasses and half-carcasses	30%	kg	011.211
0202.20	Other cuts with bone in:			
0202.201	Brisket	30%	kg	011.212
0202.209	Other	30%	kg	011.219
0202.30	Boneless:			
0202.301	Tenderloin	30%	kg	011.221
0202.302	Sirloin	30%	kg	011.222
0202.303	Minced (ground)	30%	kg	011.223
0202.309	Other	30%	kg	011.229
02.03	Meat of swine, fresh, chilled or frozen.			
0203.10	Fresh or chilled:			
0203.11	Carcasses and half-carcasses	45%	kg	012.211
0203.12	Hams, shoulders and cuts thereof, with bone in	45%	kg	012.212
0203.19	Other	45%	kg	012.219
0203.20	Frozen:			
0203.21	Carcasses and half-carcasses	45%	kg	012.221
0203.22	Hams, shoulders and cuts thereof, with bone in	45%	kg	012.222
0203.29	Other	45%	kg	012.229
02.04	Meat of sheep or goats, fresh, chilled or frozen.			

Headin No.	Description of Goods	Rate of Duty	Unit(s)	kev 3
0204.10	Carcasses and half-carcasses of lamb, fresh or chilled	45%	kg	012.111
0204.20	Other meat of sheep, fresh or chilled	45%	kg	012.112
0204.30	Carcasses and half-carcasses of lamb, frozen			012.121
0204.40	Other meat of sheep, frozen	45%		012.122
0204.50	Meat of goats	45%		012.13
0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	45%	kg	012.4
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
0206.10	Of bovine animals, fresh or chilled	5%	kg	012.51
0206.20	Of bovine animals, frozen:			
0206.21	Tongues	5%	kg	012.521
0206.22	Livers	5%	g	012.522
0206.29	Other	5%	kg	012.529
0206.30	Of swine, fresh or chilled	5%	kg	012.53
0206.40	Of swine, frozen:			
0206.41	Livers	5%	kg	012.541
0206.49	Other:			
0206.491	Pig trotters	5%	kg	012.542
0206.499	Other	5%	kg	012.549
0206.80	Other, fresh or chilled	5%	kg	012.55
0206.90	Other, frozen	5%	kg	012.56
02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.			
0207.10	Poultry not cut in pieces, fresh or chilled			
0207.20	Poultry not cut in pieces, frozen:	45%	kg	012.31
0207.21	Fowls of the species <u>Gallus domesticus</u>			
0207.22	Turkeys	45%	kg	012.321
0207.23	Ducks, geese and guinea fowls	45%	kg	012.322
0207.30	Poultry cuts and offal (including livers), fresh or chilled:	45%	kg	012.323

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
0207.31	Fatty livers of geese or ducks	45%	kg	012.33
0207.39	Other	45%	kg	012.34
0207.40	Poultry cuts and offal other than livers, frozen:			
0207.41	Of fowls of the species <u>Callus domesticus</u> :			
0207.411	Backs and necks	Free	kg	012.351
0207.412	Wings	Free	kg	012.352
0207.419	Other	45%	kg	012.353
0207.42	Of turkeys:			
0207.421	Backs, necks and wings	Free	kg	012.354
0207.429	Other	45%	kg	012.355
0207.43	Of ducks, geese or guinea fowls	45%	kg	012.356
0207.50	Poultry livers, frozen	45%	kg	012.36
02.08	Other meat and edible meat offal, fresh, chilled or frozen.			
0208.001	Edible meat offal	45%	kg	012.961(a)
0208.009	Other	45%	kg	012.969(a)
0209.00	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked.	5%	kg	411.31
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.			
0210.10	Meat of swine:			
0210.101	Ham	45%	kg	016.101(b)
0210.102	Bacon	45%	kg	016.102(b)
0210.103	Other swine, salted or in brine	5%	kg	016.103(b)
0210.109	Other	45%	kg	016.109(b)
0210.20	Meat of bovine animals:			
0210.201	Salted or in brine	5%	kg	016.811
0210.202	Dried	45%	kg	016.812
0210.203	Smoked	45%	kg	016.813

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
0210.90	Other, including edible flours and meals of meat or meat offal:			
0210.901	Meat	45%	kg	016.891
0210.902	Edible meat offal	45%	kg	016.892
0210.903	Edible flours and meals of meat or meat offal	45%	kg	016.893

(a) 012.961 and 012.969 include 012.91, 012.92 and 012.99.

(b) 016.101, 016.102, 016.103 and 016.109 include 016.11, 016.12 and 016.19.

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

1. This Chapter does not cover:
 - (a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);
 - (b) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No. 2301.00); or
 - (c) Caviar or caviar substitutes prepared from fish eggs (heading No. 16.04).

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
03.01	Live fish.			
0301.10	Ornamental fish:			
0301.101	For breeding	Free	kg and No	034.111
0301.109	Other	45%	kg and No	034.112
0301.90	Other live fish:			
0301.901	For breeding	Free	kg and No	034.113
0301.909	Other	45%	kg and No	034.119
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.			
0302.10	Salmonidae, excluding livers and roes (including trout and salmon)	45%	kg	034.12
0302.20	Flat fish, excluding livers and roes (including halibut, plaice and sole)	45%	kg	034.13
0302.30	Tunas, skipjack or stripe-bellied bonito, excluding livers and roes:			
0302.301	Tunas for processing	Free	kg	034.141
0302.309	Other	45%	kg	034.149
0302.40	Herrings, excluding livers and roes	45%	kg	034.151
0302.50	Cod, excluding livers and roes	45%	kg	034.16
0302.60	Other fish, excluding livers and roes:			
0302.601	Mackerel for processing	Free	kg	034.181(a)
0302.602	Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout	45%	kg	034.182(a)
0302.603	Flying fish	45%	kg	034.183(a)
0302.609	Other	45%	kg	034.189(a)
0302.70	Livers and roes	45%	kg	034.19
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.			
0303.10	Pacific salmon, excluding livers and roes	45%	kg	034.211
0303.20	Other salmonidae, excluding livers and roes (including trout and other salmon)	45%	g	034.219
0303.30	Flat fish, excluding livers and roes (including halibut, plaice and sole)	45%		034.22

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
0303.40	Tunas, skipjack or stripe-bellied bonito, excluding livers and roes:			
0303.401	Tunas for processing	Free	kg	034.231
0303.409	Other	45%	kg	034.239
0303.50	Herrings, excluding livers and roes	45%	kg	034.241
0303.60	Cod, excluding livers and roes	45%	kg	034.25
0303.70	Other fish, excluding livers and roes:			
0303.701	Mackerel for processing	Free	kg	034.281(b)
0303.702	Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout	45%	kg	034.282(b)
0303.703	Flying fish	45%	kg	034.283(b)
0303.709	Other	45%	kg	034.289(b)
0303.80	Livers and roes:			
0303.801	Livers	45%	kg	034.291
0303.802	Roes	45%	kg	034.292
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
0304.10	Fresh or chilled:			
0304.101	Fillets of flying fish	45%	kg	034.511
0304.109	Other	45%	kg	034.519
0304.20	Frozen fillets:			
0304.201	Flying fish	45%	kg	034.41
0304.209	Other	45%	kg	034.49
0304.90	Other	45%	kg	034.55
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption.			
0305.10	Fish meal fit for human consumption	45%	kg	035.5
0305.20	Livers and roes, dried, smoked, salted or in brine	45%	kg	035.4
0305.30	Fish fillets, dried, salted or in brine, but not smoked	45%	kg	035.12
0305.40	Smoked fish, including fillets:			
0305.401	Herrings	45%	kg	035.31
0305.402	Cod, mackerel and alewives	45%	kg	035.32
0305.403	Salmon	45%	kg	035.33
0305.409	Other	45%	kg	035.39

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
0305.50	Dried fish, whether or not salted but not smoked:			
0305.51	Cod	45%	kg	035.11
0305.59	Other:			
0305.591	Mackerel, herrings and alewives	45%	kg	035.131
0305.599	Other	45%	kg	035.139
0305.60	Fish, salted but not dried or smoked and fish in brine:			
0305.601	Cod, mackerel, herrings and alewives	45%	kg	035.201(c)
0305.609	Other	45%	kg	035.209(c)
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.			
0306.001	Live, for breeding or rearing	Free	kg	036.21
0306.002	Shrimps and prawns, frozen	45%	kg	036.11
0306.003	Lobsters, frozen	45%	kg	036.191
0306.004	Other crustaceans, frozen	45%	kg	036.199
0306.009	Other	45%	kg	036.29
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
0307.001	Snails, other than sea snails	45%	kg	012.93
0307.002	Sea-eggs	45%	kg	036.301 (c)
0307.003	Other live, for breeding or rearing	Free	kg	036.302 (c)
0307.009	Other	45%	kg	036.309 (c)

- (a) 034.181, 034.182, 034.183 and 034.189 include 034.15 (other than herrings), 034.17 and 034.18.
- (b) 034.281, 034.282, 034.283 and 034.289 include 034.24 (other than herrings), 034.26, 034.27 and 034.28.
- (c) 035.201 and 035.209 include 035.21, 035.22 and 035.29.
- (d) 036.301, 036.302 and 036.309 include 036.31, 036.33, 036.35, 036.37 and 036.39

Chapter 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

Notes

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No. 04.06 provided that they have the three following characteristics:
 - (a) a milkfat content, by weight of the dry matter, of 5% or more;
 - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - (c) they are moulded or capable of being moulded.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
0401.001	Milk	45%	kg	022.181(a)
0401.002	Cream	45%	kg	022.182(a)
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	Free	kg	022.21
0402.20	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%	Free	kg	022.22
0402.90	Other:			
0402.91	Not containing added sugar or other sweetening matter	45%	kg	022.23
0402.99	Other:			
0402.991	Condensed milk	45%	kg	022.241
0402.999	Other	45%	kg	022.249
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.10	Yogurt	45%	kg	022.31
0403.90	Other	10%	kg	022.32
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
0404.10	Whey, whether or not concentrated or containing added sugar or other sweetening matter	10%		022.41
0404.90	Other	10%		022.49
04.05	Butter and other fats and oils derived from milk.			
0405.001	Butterfat and butter oil	10%	kg	023.01
0405.002	Butter, fresh	10%	kg	023.02
0405.003	Butter, salted	10%	kg	023.03
0405.004	Ghee	10%	kg	023.04
0405.009	Other	10%	kg	023.09
04.06	Cheese and curd.			
0406.10	Fresh cheese (including whey cheese), not fermented, and curd	5%	kg	024.91
0406.20	Grated or powdered cheese, of all kinds	5%	kg	024.1
0406.30	Processed cheese, not grated or powdered	5%	kg	024.2
0406.40	Blue-veined cheese	5%	kg	024.3
0406.90	Other cheese	5%	kg	024.99
04.07	Birds' eggs, in shell, fresh, preserved or cooked.			
0407.001	Hatching eggs, for breeder flock	Free	kg and No	025.11
0407.002	Hatching eggs, not for breeder flock	30%	kg and No	025.12
0407.009	Other	45%	kg and No	025.19
0408.00	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	45%	kg	

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
0409.00	Natural honey.	45%	kg and litre	061.6
0410.00	Edible products of animal origin, not elsewhere specified or included.	45%	kg	098.92

(a) 022.181 and 022.182 include
022.11, 022.12 and 022.13

Chapter 5

Products

1. This Chapter does not cover:
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading No. 0505.00 and parings and similar waste of raw hides or skins of heading No. 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading No. 96.03).

For the purposes of heading No. 0501.00, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout the Nomenclature, elephant, walrus, whal and wild boar tusks, rhinoceros horns and teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the means hair of the manes or tails animals.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5%	kg	291.91
0502.00	Pigs, hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	5%	kg	291.92
0503.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	5%	kg	268.51
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof.			
0504.001	Tripe	5%	k	291.931
0504.002	Sausage casings	5%	kg	291.932
0504.009	Other	5%	kg	291.939
0505.00	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	5%	kg	291.95
0506.00	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	5%		291.11
0507.00	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.		kg	291.16

Heading No.	Description of Goods	Rate of Duty	Unit(s)	
0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.	30%	kg	291.15
0509.00	Natural sponges of animal origin.	30%	kg	291.97
0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	5%	kg	291.98
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
0511.10	Bovine semen	Free	kg	291.94
0511.90	Other:			
0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:			
0511.911	Fish waste	5%	kg	291.961
0511.919	Other	Free	kg	291.969
0511.99	Other	Free	kg	291.99

SECTION II

VEGETABLE PRODUCTS

Note

1. In this Section the term "pellets" means products which have been agglomerated, either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

Chapter 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

Notes

1. Subject to the second part of heading No.06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading No. 06.03 or 0604.00 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading No. 97.01.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev. 3
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.			
0601.001	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower	Free	kg	292.611
0601.002	Chicory plants	Free	kg	292.612
0601.009	Other	10%	kg	292.619
06.02	Other live plants (including their roots), cutting and slips; mushroom spawn.			
0602.001	Banana plants	30%	No	292.691
0602.002	Coconut plants	30%	No	292.692
0602.003	Cocoa plants	30%	No	292.693
0602.004	Citrus plants	30%	No	292.694
0602.009	Other	Free	No	292.699
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.			
0603.10	Fresh:			
0603.101	Anthuriums	45%	kg	292.711
0603.102	Roses	45%	kg	292.712
0603.103	Chrysanthemums	45%	kg	292.713
0603.104	Ginger lilies	45%	kg	292.714
0603.109	Other	45%	kg	292.715
0603.90	Other	45%	kg	292.719
0604.00	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	45%	kg	292.72

Chapter 7

Edible vegetables and certain roots and tubers

1. This Chapter does not cover forage products of heading No. 12.14.
2. In headings Nos. 07.09, 07.13, 07.11 and 0712.00 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (Zea mays var. saccharata), fruits of the genus Capsicum or of the genus Pimenta, fennel, parsley, chervil, tarragon, cress and sweet marjoram (Majorana hortensis or Origanum majorana).
3. Heading No. 0712.00 covers all dried vegetables of the kinds falling in headings Nos. 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading No. 07.13);
 - (b) sweet corn in the forms specified in headings Nos. 11.02 to 11.04;
 - (c) flour, meal and flakes of potatoes (heading No. 11.05);
 - (d) flour and meal of the dried leguminous vegetables of heading No. 07.13 (heading No. 11.06).
4. However, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta are excluded from this Chapter (heading No. 09.04).

Heading No.	Description of Goods	Rate of Duty	Unit(s)	Rev 3
07.01	Potatoes, fresh or chilled.			
0701.10	Seed	Free	kg	054.11
0701.90	Other	30%	kg	054.19
0702.00	Tomatoes, fresh or chilled.	30%	kg	054.4
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
0703.10	Onions and shallots:			
0703.101	Onions	30%	kg	054.511
0703.102	Shallots (eschallots)	30%	kg	054.512
0703.20	Garlic	30%	kg	054.521
0703.90	Leeks and other alliaceous vegetables	30%	kg	054.529
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
0704.001	Cabbages	30%	kg	054.531
0704.009	Other	30%	kg	054.539
07.05	Lettuce (<u>Lactuca sativa</u>) and chicory (<u>Cichorium spp.</u>), fresh or chilled.			
0705.10	Lettuce	30%	kg	054.541
0705.20	Chicory	30%	kg	054.549
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar dible roots, fresh or chilled.			
0706.001	Carrots	30%	kg	054.551
0706.002	Beets	30%	kg	054.552
0706.009	Other	30%	kg	054.559
07.07	Cucumbers and gherkins, fresh or chilled.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
0707.001	Cucumbers	30%	kg	054.561
0707.002	Gherkins	30%	kg	054.562
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.			
0708.001	Pigeon peas	30%	kg	054.571
0708.002	Blackeye peas	30%	kg	054.572
0708.003	String beans	30%	kg	054.573
0708.009	Other	30%	kg	054.579
07.09	Other vegetables, fresh or chilled.			
0709.001	Aubergines (egg-plants)	30%	kg	054.591
0709.002	Zucchini	30%	kg	054.592
0709.003	Ochroes	30%	kg	054.593
0709.004	Pumpkins	30%	kg	054.594
0709.005	Sweet corn (corn on the cob)	30%	kg	054.595
0709.006	Sweet peppers	30%	kg	054.596
0709.007	Mushrooms and truffles	30%	kg	054.58
0709.008	Other fruits of the genus <u>Capsicum</u> or of the genus <u>Pimenta</u>	45%	kg	054.597
0709.009	Other	30%	kg	054.599
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10	Potatoes	30%	kg	054.691
0710.20	Leguminous vegetables, shelled or unshelled:			
0710.201	Garden peas (<u>Pisum Sativum</u>)	30%	kg	054.692
0710.202	String beans	30%	kg	054.693
0710.209	Other	30%	kg	054.694
0710.30	Spinach, New Zealand spinach and orache spinach (garden spinach)	30%	kg	054.695
0710.40	Sweet corn	30%	kg	054.61
0710.80	Other vegetables:			
0710.801	Beets	30%	kg	054.696
0710.802	Carrots	30%	kg	054.697
0710.809	Other	30%	kg	054.698
0710.90	Mixtures of vegetables	30%	kg	054.699

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Re 3
07.11	Vegetables 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.			
	Onions	30%	kg	054.71
	Olives	30%	kg	054.72
	Capers	30%	kg	054.73
	Cucumbers and gherkins	30%	kg	054.74
	Other vegetables; mixtures of vegetables	30%	kg	054.79
	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	30%	kg	056.1
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.001	Red kidney beans	45%	kg	054.201
0713.002	Other beans	45%	kg	054.202
0713.003	Pigeon peas	45%	kg	054.203
0713.004	Split peas	45%	kg	054.204
0713.005	Blackeye peas	45%	kg	054.205
0713.006	Chickpeas (garbanzos)	45%	kg	054.206
0713.007	Other peas	45%	kg	054.207
0713.009	Other	45%	kg	054.209
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith.			
	Manioc (cassava)	45%	kg	054.81
	Sweet potatoes	45%	kg	054.831
	Other:			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
0714.901	Arrowroot		kg	054.832
0714.902	Dasheens		kg	054.833
0714.903	Eddoes		kg	054.834
0714.904	Tannias		kg	054.835
0714.905	Yams		kg	054.836
0714.909	Other		kg	054.839

Chapter 8

Edible fruit and nuts; peel of citrus fruit
or melons

Notes.

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

Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

	Description of Goods	a e of Duty	Unit(s)	SITC Rev 3
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
0801.10	Coconuts:			
0801.101	Not shelled	45%	kg and No	057.711
0801.102	Desiccated	45%	kg	057.712
0801.109	Other	45%	kg	057.719
0801.20	Brazil nuts	45%	kg	057.72
0801.30	Cashew nuts:			
0801.301	Not in retail packages	5%	kg	057.731
0801.309	Other	45%	kg	057.739
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.			
0802.10	Almonds	45%	kg	057.74
0802.20	Hazelnuts or filberts	45%	kg	057.7
0802.30	Walnuts	45%	kg	057.76
0802.40	Chestnuts	45%	kg	057.77
0802.50	Pistachios	45%	kg	057.78
0802.90	Other:			
0802.901	Kola nuts	45%	kg	057.791
0802.909	Other	45%	kg	057.799
08.03	Bananas, including plantains, fresh or dried.			
0803.001	Bananas, fresh	45%	kg	057.31
0803.002	Plantains, fresh	45%	kg	057.32
0803.003	Bananas and plantains, dried	45%	kg	057.33
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10	Dates	45%	kg	057.96
0804.20	Figs	45%	kg	057.6
0804.30	Pineapples	45%	kg	057.95
0804.40	Avocados	45%	kg	057.971
0804.50	Guavas, mangoes and mangosteens:			
0804.501	Guavas	45%	kg	057.972
0804.502	Mangoes	45%	kg	057.973
0804.503	Mangosteens	45%	kg	057.974

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
08.05	Citrus fruit, fresh or dried.			
0805.10	Oranges	45%	kg	057.11
0805.20	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:			
0805.201	Ugli fruit	45%	kg	057.121
0805.202	Ortaniques	45%	kg	057.122
0805.209	Other	45%	kg	057.129
0805.30	Lemons and limes:			
0805.301	Lemons	45%	kg	057.211
0805.302	Limes	45%	kg	057.212
0805.40	Grapefruit	45%	kg	057.22
0805.90	Other	45%	kg	057.29
08.06	Grapes, fresh or dried.			
0806.10	Fresh	45%	kg	057.51
0806.20	Dried	45%	kg	057.52
08.07	Melons (including watermelons) and papaws (papayas), fresh.			
0807.10	Melons (including watermelons)	45%	kg	057.911
0807.20	Papaws (papayas)	45%	kg	057.912
08.08	Apples, pears and quinces, fresh.			
0808.10	Apples	45%	kg	057.4
0808.20	Pears and quinces	45%	kg	057.92
0809.00	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	45%	kg	057.93
08.10	Other fruit, fresh.			
0810.001	Berries	45%	kg	057.94
0810.002	Sapodillas	45%	kg	057.981
0810.003	Golden apples	45%	kg	057.982
0810.004	Passion fruit	45%	kg	057.983
0810.005	Soursop	45%	kg	057.984
0810.006	Breadfruit	45%	kg	057.985
0810.009	Other	45%	kg	057.989

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.			
0811.001	Pineapples	45%	kg	058.301
0811.009	Other	45%	kg	058.309
08.12	Fruit and nuts, 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.			
0812.001	Cherries, not in retail packages	5%	kg	058.211
0812.002	Pineapples	45%	kg	058.212
0812.009	Other	45%	kg	058.219
0813.00	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	45%	kg	057.99
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.			
0814.001	Of citrus fruit	45%	kg	058.221
0814.009	Other	45%	kg	058.229

Chapter 9

Coffee, tea, mate and spices

1. Mixtures of the products of headings Nos. 09.04 to 9.10 are to be classified as follows:

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) Mixtures of two or more of the products of different headings are to be classified in heading No. 09.10.

The addition of other substances to the products of headings Nos. 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.03.

2. This Chapter does not cover Cubeb pepper products of heading No. 12.11.

No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
0901.10	Coffee, not roasted:			
0901.101	Beans for blending	5%	kg	071.181(a)
0901.109	Other	45%	kg	071.189(a)
0901.20	Coffee, roasted	45%	kg	071.2
0901.30	Coffee husks and skins	45%	kg	071.13
0901.40	Coffee substitutes containing coffee	45%	kg	071.32
0902.00	Tea.	5%	kg	074.1
0903.00	Mate	45%	kg	074.31
09.04	Pepper of the genus <u>Piper</u> ; dried or crushed or ground fruits of the genus <u>Capsicum</u> or the genus <u>Pimenta</u> .			
0904.10	Pepper:			
0904.11	Neither crushed nor ground	45%	kg	075.11
0904.12	Crushed or ground	45%	kg	075.12
0904.20	Fruits of the genus <u>Capsicum</u> or the genus <u>Pimenta</u> , dried or crushed or ground:			
0904.201	Paprika	45%	kg	075.131
0904.209	Other	45%	kg	075.139
0905.00	Vanilla	5%	kg	075.21
09.06	Cinnamon and cinnamon-tree flowers.			
0906.10	Neither crushed nor ground	45%	kg	075.22
0906.20	Crushed or ground	45%	kg	075.23
0907.00	Cloves (whole fruit, cloves and stems).	45%	kg	075.24

Heading No.	Description of Goods	Rate of Duty	Uni (s)	SITC Rev 3
09.08	Nutmeg, mace and cardamoms.			
0908.10	Nutmeg	45%	kg	075.251
0908.20	Mace	45%	kg	075.252
0908.30	Cardamoms	45%	kg	075.253
09.09	Seeds of anise, badian, fennel coriander, cumin, or caraway; juniper berries			
0909.10	Seeds of anise or badian	5%	kg	075.261
0909.20	Seeds of coriander	5%	kg	075.262
0909.30	Seeds of cumin	5%	kg	075.263
0909.40	Seeds of caraway	5%	kg	075.264
0909.50	Seeds of fennel; juniper berries	5%	kg	075.265
09.10	Ginger, saffron, turmeric (curcuma) thyme, bay leaves, curry and other spices.			
0910.10	Ginger	45%	kg	075.27
0910.20	Saffron	45%	kg	075.281
0910.30	Turmeric (curcuma)	45%	kg	075.291
0910.40	Thyme; bay leaves:			
0910.401	Thyme	45%	kg	075.282
0910.402	Bay leaves	45%	kg	075.283
0910.50	Curry	45%	kg	075.292
0910.90	Other spices:			
0910.91	Mixtures referred to in Note 1(b) to this Chapter	45%		075.293
0910.99	Other	45%		075.299

071.181 and 071.189 include 071.11 and 071.12

Chapter 10

Cereals

Notes.

1. (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading No. 10.06.
2. Heading No. 10.05 does not cover sweet corn (Chapter 7).

Subheading Note

1. The term "durum wheat" means wheat of the Triticum durum species and the hybrids derived from the inter-specific crossing of Triticum durum which have the same number (28) of chromosomes as that species.

Heading No.	Description of Goods	Rate of Duty	Unit (\$)	Rev 1
10.01	Wheat and meslin.			
1001.10	Durum wheat.	Free	kg	041.1
1001.90	Other	Free	kg	041.2
1002.00	Rye.	Free	kg	045.1
1003.00	Barley.	Free	kg	043.0
1004.00	Oats	Free	kg	045.2
10.05	Maize (corn).			
1005.10	Seed	Free	kg	044.1
1005.90	Other	30%	kg	044.9
10.06	Rice.			
1006.10	Rice in the husk (paddy or rough)	15%	kg	042.1
1006.20	Husked (brown) rice:			
1006.201	White rice, in packages for retail sale	30%	kg	042.21
1006.202	Other white rice	15%	kg	042.22
1006.203	Parboiled rice, in packages for retail sale	30%	kg	042.23
1006.204	Other parboiled rice	30%	kg	042.24
1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed:			
1006.301	Semi-milled white rice in packages of not more than 10 kg	15%	kg	042.311
1006.302	Other semi-milled white rice	15%	kg	042.312
1006.303	Semi-milled parboiled rice in packages of not more than 10 kg	30%	kg	042.313
1006.304	Other semi-milled parboiled rice	30%	kg	042.314
1006.305	Wholly milled white rice in packages of not more than 10 kg	30%	kg	042.315
1006.306	Other wholly milled white rice	30%	kg	042.316
1006.307	Wholly milled parboiled rice in packages of not more than 10 kg	30%	kg	042.317
1006.308	Other wholly milled parboiled rice	30%	kg	042.319
1006.40	Broken rice:	30%	kg	042.32
1006.401	In packages for retail sale	30%	kg	042.321
1006.409	Other broken rice	30%	kg	042.329

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
10.07	Grain sorghum:			
1007.001	Seed	Free	kg	045.31
1007.009	Other	45%	kg	045.39
1008.00	Buckwheat, millet and canary seed; other cereals.	5%	kg	045.9

Chapter 11

Products of the milling industry; malt;
starches; inulin; wheat gluten

This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);
 - (b) Prepared flours, meals or starches of heading No. 19.01;
 - (c) Corn flakes or other products of heading No. 19.04;
 - (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30); or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
- (a) a starch content (determined by the modified Evers polarimetric method) exceeding that indicated in Column (2); and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).
- Otherwise, they fall in heading No. 23.02.
- (B) Products falling in this Chapter under the above provisions shall be classified in heading No. 1101.00 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.
- Otherwise, they fall in heading No. 11.03 or 11.04.

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

3. For the purposes of heading No. 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:
- (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
 - (b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25mm.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	Rev 3
1101.00	Wheat or meslin flour	45%		046.1
	Cereal flours other than of wheat or meslin.			
1102.10	Rye flour	10%	kg	047.191
1102.20	Maize (corn) flour	45%	kg	047.11
1102.30	Rice flour	45%	kg	047.192
1102.90	Other	10%	kg	047.199
11.03	Cereal groats, meal and pellets.			
1103.10	Groats and meal:			
1103.11	Of wheat	10%	kg	046.21
1103.12	Of oats	10%	kg	047.221
1103.13	Of maize (corn)	10%	kg	047.21
1103.14	Of rice	10%	kg	047.222
1103.19	Of other cereals	10%	kg	047.229
1103.20	Pellets:			
1103.21	Of wheat	10%	kg	046.22
1103.29	Of other cereals	10%	kg	047.29
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.			
1104.10	Rolled or flaked grains	10%	kg	048.13
1104.20	Other worked grains (for example, hulled, pearled, sliced or kibbled)	10%	kg	048.14
1104.30	Germ of cereals, whole, rolled, flaked or ground	10%	kg	048.15
11.05	Flour, meal and flakes of potatoes.			
1105.10	Flour and meal	45%	kg	056.41
1105.20	Flakes	45%	kg	056.42
11.06	Flour and meal of the dried leguminous vegetables of heading No. 07.13, of sage or of roots or tubers of heading No. 07.14; flour, meal and powder of the products of Chapter 8.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
1106.10	Flour and meal of the dried leguminous vegetables of heading No. 07.13	45%	kg	056.46
1106.20	Flour and meal of sago, roots or tubers of heading No. 07.14:			
1106.201	Of manioc (cassava)	45%	kg	056.471
1106.202	Arrowroot flour	45%	kg	056.472
1106.209	Other	45%	kg	056.479
1106.30	Flour, meal and powder of the products of Chapter 8:			
1106.301	Banana flour	45%	kg	056.481
1106.302	Plantain flour	45%	kg	056.482
1106.309	Other	45%	kg	056.489
11.07	Malt, whether or not roasted.			
1107.001	Malt flour	Free	kg	048.21
1107.009	Other	Free	kg	048.29
11.08	Starches; inulin.			
1108.10	Starches:			
1108.101	Arrowroot starch	45%	kg	592.151(a)
1108.102	Maize (corn) starch	10%	kg	592.12
1108.103	Manioc (cassava) starch	10%	kg	592.14
1108.109	Other starches	10%	kg	592.159(a)
1108.20	Inulin	10%	kg	592.16
1109.00	Wheat gluten, whether or not dried.	10%	kg	592.17

(a) 592.151 and 592.159 include 592.11, 592.13 and 592.15.

Chapter 12

Oil seeds and oleaginous fruits; miscel aneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

1. Heading No. 12.07 applies, inter alia, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading No. 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
2. Heading No. 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings No. 2304.00 to 23.06.
3. For the purposes of heading No. 1209.00, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species Vicia faba) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading No. 1209.00 does not, however, apply to the following even if for sowing:

- (a) Leguminous vegetables or sweet corn
- (b) Spices or other products of Chapter 9;
- (c) Cereals (Chapter 10); or
- (d) Products of headings Nos. 12.01 to 12.07 or 12.11.

Heading No. 12.11 applies inter alia, to the fo lowing plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading No. 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
 - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading No. 38.08.
5. For the purposes of heading No. 12.12, the term "seaweeds and other algae" does not include:
- (a) Dead single-cell micro-organisms of heading No. 21.02;
 - (b) Cultures of micro-organisms of heading No. 30.02; or
 - (c) Fertilisers of heading No. 3101.00 or 31.05.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
20.06	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).			
2006.001	Citrus peel	45%	kg	062.11
2006.009	Other	45%	kg	062.19
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.			
2007.10	Homogenised preparations	45%	kg	098.13
2007.90	Other:			
2007.91	Citrus fruit:			
2007.911	Fruit puree and fruit paste, not in retail packages	30%	kg	058.11
2007.919	Other	45%		058.12
2007.99	Other:			
2007.991	Fruit puree and fruit paste, not in retail packages	30%	kg	058.13
2007.992	Pineapple based	45%	kg	058.14
2007.993	Guava jams and jellies	45%	kg	058.15
2007.994	Guava cheese	45%	kg	058.16
2007.995	Nutmeg jams and jellies	45%	kg	058.17
2007.999	Other	45%	kg	058.19
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
2008.001	Ground-nuts	45%	kg	058.901(a)
2008.002	Other nuts, including mixtures	45%	kg	058.902(a)
2008.003	Peanut butter	45%	kg	058.903(a)
2008.004	Mangoes	45%	kg	058.904(a)
2008.005	Pineapples	45%	kg	058.905(a)
2008.006	Oranges	45%	kg	058.906(a)
2008.007	Grapefruits	45%	kg	058.907(a)
2008.009	Other	45%	kg	058.909(a)

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
1207.309	Other	30%	kg	223.59
1207.40	Sesamum seeds:			
1207.401	For sowing	Free	kg	222.51
1207.409	Other	30%	kg	222.59
1207.50	Mustard seeds	Free	kg	222.62
1207.60	Safflower seeds:			
1207.601	For sowing	Free	kg	222.71
1207.609	Other	30%	kg	222.79
1207.90	Other:			
1207.901	For sowing	Free	kg	223.71
1207.909	Other	30%	kg	223.79
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
1208.10	Of soya beans	30%	kg	223.91
1208.90	Other:			
1208.901	Of ground nuts	30%	kg	223.92
1208.902	Of copra	30%	kg	223.93
1208.903	Of palm nuts or kernels	30%	kg	223.94
1208.904	Of linseed	30%	kg	223.95
1208.905	Of cotton seeds	30%	kg	223.96
1208.906	Of castor oil seeds	30%	kg	223.97
1208.909	Other	30%	kg	223.99
1209.00	Seeds, fruit and spores, of a kind used for sowing.	Free	kg	292.5
1210.00	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	Free	kg	054.84
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.			
1211.001	Tonka beans	5%	kg	292.401(a)
1211.002	Sarsaparilla	5%	kg	292.402(a)
1211.003	Aloe vera	5%	kg	292.403(a)
1211.004	Quassia chips	5%	kg	292.404(a)

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
1211.009	Other	5%		292.409 (a)
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <u>Cichorium intybus sativum</u>) of a kind used primarily for human consumption, not elsewhere specified or included.			
1212.10	Locust beans, including locust bean seeds	10%	kg	054.891
1212.20	Seaweeds and other algae	5%	kg	292.97
1212.30	Apricot, peach or plum stones and kernels	10%	kg	054.85
1212.90	Other:			
1212.91	Sugar beet	30%	kg	054.87
1212.92	Sugar cane	30%	kg	054.88
1212.99	Other:			
1212.991	Chicory roots, fresh or dried, whole or cut, unroasted	10%		054.892
1212.999	Other	10%		054.899
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	30%	kg	081.11
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.			
1214.10	Lucerne (alfalfa) meal and pellets	5%		081.12
214.90	Other	5%		081.13

(a) 292.401, 292.402, 292.403 and 292.404
292.42 and 292.49

Chapter 13

Lac, gums, resin and other vegetable
saps and extracts

Note.

1. Heading No. 13.02 applies, inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading No. 17.04);
- (b) Malt extract (heading No. 19.01);
- (c) Extracts of coffee, tea or mate (heading No. 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages, or compound alcoholic preparations of a kind used for the manufacture of beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading No. 29.14 or 29.38.00;
- (f) Medicaments of heading No. 30.03 or 30.04 or blood-grouping reagents (heading No. 30.06);
- (g) Tanning or dyeing extracts (heading No. 32.01.00 or 32.03);
- (h) Essential oils, concretes, absolutes, resinoids or aqueous distillates or aqueous solutions of essential oils (Chapter 33); or
- (ij) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 40.01.00)

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
13.01	Lac; natural gums, resins, gum-resins and balsams.			
1301.001	Gum-resins			
1301.009	Other			
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.			
1302.10	Vegetable saps and extracts:			
1302.101	Aloe vera extract	5%	kg	
1302.109	Other	5%	kg	
1302.20	Pectic substances pectinates and pectates	5%	k	
1302.30	Mucilages and thickeners, whether or not modified, derived from vegetable products	5%		

(a) 292.201 and 292.209 include 292.21, 292.22 and

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading No. 1401.00 applies, inter alia, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading No. 4404.00).
3. Heading No. 1402.00 does not apply to wood wool (heading No. 4405.00).
4. Heading No. 1403.00 does not apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
1401.00	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	10%	kg	292.3
1402.00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	5%	kg	292.92
1403.00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles.	10%		292.93
14.04	Vegetable products not elsewhere specified or included.			
1404.10	Raw vegetable materials of a kind used primarily in dyeing or tanning:			
1404.101	Logwood	5%	kg	292.991
1404.102	Dividivi	5%	kg	292.992
1404.103	Annatto	5%	kg	292.993
1404.109	Other	5%	kg	292.994
1404.20	Cotton linters	5%	kg	263.2
1404.90	Other	5%	kg	292.999

SECTION III

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

Chapter 15

Animal or vegetable fats and oils and their
cleavage products; prepared edible fats;
animal or vegetable waxes

Notes.

1. This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading No. 0209.00;
 - (b) Cocoa butter, fat or oil (heading No. 1804.00);
 - (c) Edible preparations containing by weight more than 15% of the products of heading No. 04.05 (generally Chapter 21);
 - (d) Greaves (heading No. 2301.00) or residues of headings Nos. 2304.00 to 23.06;
 - (e) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading No. 4002.00).
2. Heading No. 15.09 does not apply to oils obtained from olives by solvent extraction (heading No. 15.10).
3. Heading No. 1518.00 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 1522.00.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
15.01	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted.			
1501.001	Lard	10%	kg	411.21
1501.009	Other	10%	kg	411.29
15.02	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted.			
1502.001	Tallow	10%	kg	411.321
1502.009	Other	10%	kg	411.329
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.			
1503.001	Tallow oil	10%	kg	411.331
1503.009	Other	10%	kg	411.339
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
1504.10	Fish-liver oils and their fractions	10%	kg	411.11
1504.20	Fats and oils and their fractions, of fish, other than liver oils	10%	kg	411.12
1504.30	Fats and oils and their fractions, of marine mammals	10%	kg	411.13
1505.00	Wool grease and fatty substances derived therefrom (including lanolin).	10%	kg	411.36(a)
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	10%	kg	411.39
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
1507.10	Crude oil, whether or not degummed	45%	kg and litre	421.11
1507.90	Other	45%	kg and litre	421.19
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
1508.10	Crude oil	45%	kg and litre	421.31
1508.90	Other	45%	kg and litre	421.39
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.			
1509.10	Virgin	45%	kg and litre	421.41
1509.90	Other	45%	kg and litre	421.42
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.			
1510.001	Crude oil	45%	kg and litre	421.491
1510.009	Other	45%	kg and litre	421.499
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.			
1511.10	Crude oil	45%	kg and litre	422.21
1511.90	Other	45%	kg and litre	422.29

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified			
1512.10	Sunflower-seed or safflower oil and their fractions:			
1512.11	Crude oil	45%	kg and litre	421.51
1512.19	Other	45%	kg and litre	421.59
1512.20	Cotton-seed oil and its fractions:			
1512.21	Crude oil, whether or not gossypol has been removed	45%	kg and litre	421.21
1512.29	Other	45%	kg and litre	421.29
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.			
1513.10	Coconut (copra) oil and its fractions:			
1513.11	Crude Oil	45%	kg and litre	422.31
1513.19	Other	45%	kg and litre	422.39
1513.20	Palm kernel or babassu oil and their fractions:			
1513.21	Crude oil	45%	kg and litre	422.41
1513.29	Other	45%	kg and litre	422.49
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified			
1514.10	Crude oil	45%	kg and litre	421.71
1514.90	Other	45%	kg and litre	421.79

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
1515.10	Linseed oil and its fractions:			
1515.11	Crude oil	10%	kg and litre	422.11
1515.19	Other	45%	kg and litre	422.19
1515.20	Maize (corn) oil and its fractions:			
1515.21	Crude oil	45%	kg and litre	421.61
1515.29	Other	45%	kg and litre	421.69
1515.30	Castor oil and its fractions	10%	kg and litre	422.5
1515.40	Tung oil and its fractions	10%	kg and litre	422.91
1515.50	Sesame oil and its fractions	45%	kg and litre	421.8
1515.60	Jojoba oil and its fractions	10%	kg and litre	422.991
1515.90	Other	45%	kg and litre	422.999
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
1516.10	Animal fats and oils and their fractions:			
1516.101	Fish fats and oils and their fractions	10%	kg	431.211
1516.109	Other	10%	kg	431.219
1516.20	Vegetable fats and oils and their fractions	45%	kg	431.22

Heading No.	Description of Goods	Rate of Duty	Uni (s)
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.		
1517.10	Margarine, excluding liquid margarine	45%	
1517.90	Other:		
1517.901	Imitation lard and lard substitutes (shortening)	45%	
1517.909	Other	45%	
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	10%	kg and litre
15.19	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		
1519.10	Industrial monocarboxylic fatty acids	10%	kg
1519.20	Acid oils from refining	10%	kg
1519.30	Industrial fatty alcohols	10%	kg
1520.00	Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes.	10%	kg and litre
	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or refined or coloured.		

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
1521.10	Vegetable waxes	10%	kg	431.41
1521.90	Other	10%	kg	431.42
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	10%	kg	431.33

(a) 411.36 includes 411.34 and 411.35.

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND
VINEGAR; TOBACCO AND MANUFACTURED
TOBACCO SUBSTITUTES

Note.

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

Chapter 16

Preparations of meat, of fish or of crustaceans,
molluscs or other aquatic invertebrates

Notes.

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3.
2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading No. 19.02 or to the preparations of heading No. 21.03 or 21.04.

Subheading Notes.

For the purposes of subheading No. 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading No. 16.02.

2. The fish and crustaceans specified in the subheadings of heading No. 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Heading No.	Description of Goods	Rate of Duty	Un' (s)	SITC Rev 3
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.			
1601.001	Chicken sausages, canned	45%	kg	017.21
1601.002	Other chicken sausages	45%	kg	017.22
1601.003	Other, canned	45%	kg	017.23
1601.009	Other	45%	kg	017.29
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10	Homogenised preparations:			
1602.101	For use in the production of chicken sausages	10%	kg	098.111
1602.109	Other	45%	kg	098.119
1602.20	Of liver of any animal	45%	kg	017.3
1602.30	Of poultry of heading No. 01.05:			
1602.31	Of turkeys:			
1602.311	Cured or smoked	45%	kg	017.41
1602.319	Other	45%	kg	017.42
1602.39	Other	45%	kg	017.49
1602.40	Of swine:			
1602.401	Ham	45%	kg	017.51
1602.402	Bacon	45%	kg	017.52
1602.403	Luncheon meat	45%	kg	017.53
1602.409	Other	45%	kg	017.59
1602.50	Of bovine animals:			
1602.501	Canned corned beef	5%	kg	017.61
1602.509	Other	45%	kg	017.69
1602.90	Other, including preparations of blood of any animal	45%	kg	017.9
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	10%	kg	017.1
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
1604.10	Fish, whole or in pieces, but not minced:			
1604.11	Salmon	45%	kg	037.11
1604.12	Herrings	5%	kg	037.121
1604.13	Sardines, sardinella and brisling or sprats:			
1604.131	Sardines	5%	kg	037.122
1604.132	Sardinella and brisling or sprats	45%	kg	037.123
1604.14	Tunas, skipjack and bonito (Sarda spp.)	45%	kg	037.13
1604.15	Mackerel	5%	kg	037.14
1604.16	Anchovies	45%	kg	037.151
1604.19	Other	45%	kg	037.159
1604.20	Other prepared or preserved fish	45%	kg	037.16
1604.30	Caviar and caviar substitutes:			
1604.301	Caviar	45%	kg	037.171
1604.302	Caviar substitutes	45%	kg	037.172
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10	Crab	45%	kg	037.211
1605.20	Shrimps and prawns	45%	kg	037.212
1605.30	Lobster	45%	kg	037.213
1605.40	Other crustaceans	45%	kg	037.219
1605.90	Other	45%	kg	037.22

Chapter 17

Sugars and sugar confectionery

Note.

This Chapter does not cover:

- (a) Sugar confectionery containing cocoa (heading N¹. 18.06);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 2940.00; or
- (c) Medicaments or other products of Chapter 30.

Subheading Note.

1. For the purposes of subheadings Nos. 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.			
1701.10	Raw sugar not containing added flavouring or colouring matter:			
1701.11	Cane sugar	45%	kg	061.11
1701.12	Beet sugar	45%	kg	061.12
1701.90	Other:			
1701.91	Containing added flavouring or colouring matter	45%	kg	061.21
1701.99	Other:			
1701.991	Icing sugar	30%	kg	061.291
1701.999	Other	45%	kg	061.299
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
1702.001	Glucose, lactose and maltose	10%	kg	061.901(a)
1702.002	Maple sugar and maple syrup	45%	kg	061.902(a)
1702.003	Syrup of cane sugar	45%	kg and litre	061.903(a)
1702.004	Fructose	10%	kg	061.904(a)
1702.005	Caramel	45%	kg	061.905(a)
1702.009	Other, including invert sugar	45%	kg	061.909(a)
17.03	Molasses resulting from the extraction or refining of sugar.			
1703.10	Cane molasses:			
1703.101	Inedible	30%	kg and litre	061.511

Heading No.	Description of Goods	Rate of Duty	Uni (s)	SITC Rev 3
1703.102	Edible	30%	kg and litre	061.512
1703.90	Other	30%	kg and litre	061.59
17.04	Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10	Chewing gum, whether or not sugar-coated	45%	kg	062.21
1704.90	Other	45%	kg	062.29

- (a) 061.901, 061.902, 061.903, 061.904, 061.905 and 061.909 include 061.91, 061.92, 061.93, 061.94, 061.95, 061.96 and 061.99.

Chapter 18

Cocoa and cocoa preparations

1. This Chapter does not cover the preparations of heading No. 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
18.01	Cocoa beans, whole or broken, raw or roasted.			
1801.001	Raw		kg	072.11
1801.002	Roasted		kg	072.12
1802.00	Cocoa shells, husks, skins and other cocoa waste.	10%	kg	072.5
	Cocoa paste, whether or not defatted.			
1803.10	Not defatted	10%	kg	072.31
1803.20	Wholly or partly defatted	10%	kg	072.32
1804.00	Cocoa butter, fat and oil	10%	kg	072.4
18.05	Cocoa powder, not containing added sugar or other sweetening matter.			
1805.001	Put up for retail sale in packages of not more than 2 kg	45%	kg	072.21
1805.009	Other	10%	kg	072.29
18.06	Chocolate and other food preparations containing cocoa.			
1806.001	Cocoa powder, containing added sugar or other sweetening matter	45%		073.1
1806.002	Confectionery	45%		073.4(a)
1806.009	Other	45%		073.5(a)

(a) 073.4 and 073.5 include 073.2, 073.3 and 073.9.

Chapter 19

Preparations of cereals, flour, starch or
milk; pastrycooks' products

Notes.

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading No. 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 23.09);
or
 - (c) Medicaments or other products of Chapter 30.
2. In this Chapter the expressions "flour" and "meal" mean cereal flour and meal of Chapter 11 and other flour, meal and powder of vegetable origin of any Chapter.
3. Heading No. 19.04 does not cover preparations containing more than 8% by weight of cocoa powder or coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading No. 18.06).
4. For the purposes of heading No. 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Heading No.	Description of Goods	Rate of Duty	Uni (s)	SI Rev 3
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included.			
1901.10	Preparations for infant use, put up for retail sale	Free	kg	098.93
1901.20	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	10%	kg	048.5
1901.90	Other:			
1901.901	Malt extract	10%	kg	098.941
1901.902	Preparations of malt extract	45%	kg	098.942
1901.909	Other	30%	kg	098.949
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			
1902.001	Uncooked pasta, not stuffed or otherwise prepared	45%	kg	048.3
1902.009	Other	45%	kg	098.91
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.			
		30%		056.45
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
1904.10	Prepared foods obtained by the swelling or roasting of cereals or cereal products	45%	kg	048.11
1904.90	Other	45%	kg	048.12
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
1905.001	Biscuits, unsweetened	45%	kg	048.401 (a)
1905.002	Biscuits, sweetened	45%	kg	048.402 (a)
1905.003	Ice cream cones	45%	kg	048.403 (a)
1905.004	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	45%	kg	048.404 (a)
1905.009	Other	45%	kg	048.409 (a)

(a) 048.401 to 048.404 and 048.409 include 048.41, 048.42 and 048.49.

Chapter 20

Preparations of vegetables, fruit, nuts or other parts of plants

Notes.

1. This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
 - (c) Homogenised composite food preparations of heading No. 21.04.
2. Headings Nos. 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).
3. Headings Nos. 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No. 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).
4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading No. 20.02.
5. For the purposes of heading No. 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Subheading Notes.

1. For the purposes of subheading No. 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading No. 2005.10 takes precedence over all other subheadings of heading No. 20.05.

For the purposes of subheading No. 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading No. 2007.10 takes precedence over all other subheadings of heading No. 20.07.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
2001.10	Cucumbers and gherkins:			
2001.101	In packages not less than 50 kg	30%	kg	056.711
2001.109	Other	45%	kg	056.712
2001.20	Onions:			
2001.201	In packages not less than 50 kg	30%	kg	056.713
2001.209	Other	45%	kg	056.714
2001.90	Other:			
2001.901	In packages not less than 50 kg	30%	kg	056.715
2001.909	Other	45%	kg	056.719
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10	Tomatoes, whole or in pieces:			
2002.101	In packages not less than 50 kg	30%	kg	056.721
2002.109	Other	45%	kg	056.729
2002.90	Other:			
2002.901	Tomato paste, in packages not less than 50 kg	30%	kg	056.731
2002.902	Tomato paste, other	45%	kg	056.732
2002.903	Other, in packages not less than 50 kg	30%	kg	056.733
2002.909	Other	45%	kg	056.739
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid			
2003.001	In packages not less than 50 kg	30%	kg	056.741
2003.009	Other	45%	kg	056.749
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen			
2004.10	Potatoes:			
2004.101	In packages not less than 50 kg	30%	kg	056.611
2004.109	Other	45%	kg	056.619
2004.90	Other vegetables and mixtures of vegetables:			
2004.901	In packages not	30%		056.691
2004.909	Other	45%		056.699

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen			
2005.10	Homogenized vegetables:			
2005.101	In packages not less than 50 kg	30%	kg	098.121
2005.109	Other	45%	kg	098.129
2005.20	Potatoes:			
2005.201	In packages not less than 50 kg	30%	kg	056.761
2005.209	Other	45%	kg	056.769
2005.30	Sauerkraut:			
2005.301	In packages not less than 50 kg	30%	kg	056.751
2005.309	Other	45%	kg	056.759
2005.40	Peas:			
2005.401	In packages not less than 50 kg	30%	kg	056.791
2005.409	Other	45%	kg	056.792
2005.50	Beans:			
2005.501	In packages not less than 50 kg	30%	kg	056.793
2005.509	Other	45%	kg	056.794
2005.60	Asparagus	45%	kg	056.795
2005.70	Olives:			
2005.701	In packages not less than 50 kg	30%	kg	056.796
2005.709	Other	45%	kg	056.797
2005.80	Sweet corn:			
2005.801	In packages not less than 50 kg	30%	kg	056.771
2005.809	Other	45%	kg	056.779
2005.90	Other vegetables and mixtures of vegetables:			
2005.901	In packages not less than 50 kg	30%	kg	056.798
2005.909	Other	45%	kg	056.799

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
20.06	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).			
2006.001	Citrus peel	45%	kg	062.11
2006.009	Other	45%	kg	062.19
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.			
2007.10	Homogenised preparations	45%	kg	098.13
2007.90	Other:			
2007.91	Citrus fruit:			
2007.911	Fruit puree and fruit paste, not in retail packages	30%	kg	058.11
2007.919	Other	45%	kg	058.12
2007.99	Other:			
2007.991	Fruit puree and fruit paste, not in retail packages	30%	kg	058.13
2007.992	Pineapple based	45%	kg	058.14
2007.993	Guava jams and jellies	45%	kg	058.15
2007.994	Guava cheese	45%	kg	058.16
2007.995	Nutmeg jams and jellies	45%	kg	058.17
2007.999	Other	45%	kg	058.19
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
2008.001	Ground-nuts	45%	kg	058.901(a)
2008.002	Other nuts, including mixtures	45%	kg	058.902(a)
2008.003	Peanut butter	45%	kg	058.903(a)
2008.004	Mangoes	45%	kg	058.904(a)
2008.005	Pineapples	45%	kg	058.905(a)
2008.006	Oranges	45%	kg	058.906(a)
2008.007	Grapefruits	45%	kg	058.907(a)
2008.009	Other	45%	kg	058.909(a)

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
2009.10	Orange juice:			
2009.101	Concentrated	45%	kg and litre	059.11
2009.102	Not concentrated	45%	kg and litre	059.12
2009.20	Grapefruit juice:			
2009.201	Concentrated	45%	kg and litre	059.21
2009.202	Not concentrated	45%	kg and litre	059.22
2009.30	Juice of any other single citrus fruit:			
2009.301	Lime juice, concentrated	45%	kg and litre	059.31
2009.302	Lime juice, not concentrated	45%	kg and litre	059.32
2009.309	Other	45%	kg and litre	059.39
2009.40	Pineapple juice:			
2009.401	Concentrated, not in retail packages	30%	kg and litre	059.911
2009.409	Other	45%	kg and litre	059.919
2009.50	Tomato juice:			
2009.501	Concentrated, not in retail packages	30%	kg and litre	059.921
2009.509	Other	45%	kg and litre	059.929
2009.60	Grape juice (including grape must):			
2009.601	Concentrated, not in retail packages	30%	kg and litre	059.931
2009.609	Other	45%	kg and litre	059.939

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2009.70	Apple juice:			
2009.701	Concentrated, not in retail packages	30%	kg and litre	059.941
2009.709	Other	45%	kg and litre	059.949
2009.80	Juice of any other single fruit or vegetables:			
2009.801	Passion fruit juice, concentrated, not in retail packages	30%	kg and litre	059.951
2009.802	Passion fruit juice, other	45%	kg and litre	059.952
2009.803	Tamarind juice, concentrated, not in retail packages	30%	kg and litre	059.953
2009.804	Tamarind juice, other	45%	kg and litre	059.954
2009.808	Other, concentrated, not in retail packages	30%	kg and litre	059.598
2009.809	Other	45%	kg and litre	059.595
2009.90	Mixtures of juices.			
2009.901	Grapefruit and orange juices	45%	kg and litre	059.961
2009.902	Pineapple-based juices	45%	kg and litre	059.962
2009.909	Other	45%	kg and litre	059.969

(a) 058.901 to 058.907 and 058.909 include 058.92 t 058.97.

Chapter 21

Miscellaneous edible preparations

Notes.

1. This Chapter does not cover:
 - (a) Mixed vegetables of heading No. 0712.00;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
 - (c) Spices or other products of headings Nos. 09.04 to 09.10;
 - (d) Food preparations, other than the products described in heading No. 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (e) Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume (see Note 22 to Chapter 22) exceeding 0.5% vol (heading No. 22.08);
 - (f) Yeast put up as a medicament or other products of heading No. 30.03 or 30.04; or
 - (g) Prepared enzymes of heading No. 35.07.
2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading No. 21.01.
3. For the purposes of heading No. 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev3
21.01	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
2101.10	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts; essences or concentrates or with a basis of coffee	45%	kg	071.31
2101.20	Extracts, essences and concentrates, of tea and mate, and preparations with a basis of these extracts; essences or concentrates or with a basis of tea or mate	45%	kg	074.32
2101.30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	45%	kg	071.33
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.			
2102.10	Active yeasts	30	kg	098.61
2102.20	Inactive yeasts; other single-cell micro-organisms, dead:		kg	
2102.201	Inactive yeasts	30	kg	098.62
2102.209	Other single-cell micro-organisms, dead	Fre	kg	098.63
2102.30	Prepared baking powders	30%	kg	098.64
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10	Soya sauce	45%	kg	098 41
2103.20	Tomato ketchup and other tomato sauces:			
2103.201	Tomato ketchup	45%		098.421
2103.202	Other tomato sauces	45%		098.422
2103.30	Mustard flour and meal and prepared mustard:			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2103.301	Mustard flour and meal	30%	kg	098.431
2103.302	Prepared mustard	45%	kg	098.432
2103.90	Other:			
2103.901	Pepper sauce	45%	kg	098.491
2103.902	Mayonnaise	45%	kg	098.492
2103.909	Other	45%	kg	098.499
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.			
2104.10	Soups and broths and preparations therefor:			
2104.101	In liquid form	45%	kg	098.51
2104.102	In solid or powder form	45%	kg	098.52
2104.20	Homogenised composite food preparations	45%	kg	098.14
21.05	Ice cream and other edible ice, whether or not containing cocoa.			
2105.001	Ice cream	45%	kg	022.331
2105.009	Other	45%	kg	022.339
21.06	Food preparations not elsewhere specified or included.			
2106.001	Flavoured or coloured sugar syrups	45%	kg	098.991
2106.002	Protein hydrolysates	10%	kg	098.992
2106.003	Flavouring powders for making beverages	10%	kg	098.993
2106.004	Autolysed yeast	30%	kg	098.994
2106.005	Ice cream powders	45%	kg	098.995
2106.006	Preparations consisting of saccharin and a foodstuff, used for sweetening purposes			
2106.009	Other	45%	kg	098.996
		45%	kg	098.999

Chapter 22

Beverages, spirits and vinegar

Notes.

1. This Chapter does not cover:
 - (a) Sea water (heading No. 25.01);
 - (b) Distilled or conductivity water or water of similar purity (heading No. 2851.00);
 - (c) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.15);
 - (d) Medicaments of heading No. 30.03 or 30.04; or
 - (e) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.
3. For the purposes of heading No. 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

Subheading Note

1. For the purpose of subheading No. 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev. 3
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
2201.10	Mineral waters and aerated waters:			
2201.101	Mineral waters	45%	kg and litre	111.011
2201.102	Aerated waters	45%	kg and litre	111.012
2201.90	Other	20%	kg	111.019
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.			
2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
2202.101	Aerated beverages	45%	kg and litre	111.021
2202.109	Other	20%	kg and litre	111.022
2202.90	Other:			
2202.901	Preparations containing cocoa	20%	kg and litre	111.023
2202.902	Malt beverages	20%	kg and litre	111.024
2202.909	Other	20%	kg and litre	111.029
22.03	Beer made from malt.	100%		
2203.001	Beer	100%	kg and litre	112.31
2203.002	Stout	100%	kg and litre	112.32
2203.009	Other	100%	kg and litre	112.39
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2204.10	Sparkling wines	100%	kg and litre	112.15
2204.20	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.201	Grape must	100%	kg and litre	112.171
2204.209	Other wine	100%	kg and litre	112.179
2204.30	Other grape must	100%	kg and litre	112.11
2205.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	100%	kg and litre	112.13
2206.00	Other fermented beverages (for example, cider, perry, mead).	100%	kg and litre	112.2
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	100%	kg and litre of alcohol	512.15
2207.20	Ethyl alcohol and other spirits, denatured, of any strength	100%	kg and litre	512.16
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.			
2208.10	Compound alcoholic preparations of a kind used for the manufacture of beverages	100%	kg and litre	112.43
2208.20	Spirits obtained by distilling grape-wine or grape marc:			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2208.201	Brandy, in bottles of a strength not exceeding 46% vol	100%	kg and litre	112.421
2208.209	Other	100%	kg and litre of alcohol	112.429
2208.30	Whiskies:			
2208.301	In bottles of a strength not exceeding 46% vol	100%	kg and litre	112.411
2208.309	Other	100%	kg and litre of alcohol	112.419
2208.40	Rum and tafia:			
2208.401	In bottles of a strength not exceeding 46% vol	100%	kg and litre	112.441
2208.409	Other rum	100%	litre and litre of alcohol	112.449
2208.50	Gin and Geneva:			
2208.501	In bottles of a strength not exceeding 46% vol	100%	kg and litre	112.451
2208.509	Other gin	100%	litre and litre of alcohol	112.459
2208.90	Other:			
2208.901	Vodka	100%	kg and litre	112.491
2208.902	Cordials and liqueurs	100%	kg and litre	112.492
2208.903	Aromatic bitters used as a flavouring agent for food and beverages	100%	kg and litre	112.493
2208.904	Other aromatic bitters	100%	kg and litre	112.494
2208.909	Other	100%	kg and litre	112.499
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	45%	kg and litre	098.44

Chapter 23

Residues and Waste from the food industries:
prepared animal fodder

Note.

1. Heading No. 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
12301.00	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	Free	kg	081.4
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.			
2302.1y	Of maize (corn)	Free	kg	081.24
2302.20	Of rice	Free	kg	081.25
2302.30	Of wheat	Free	kg	081.26
2302.40	Of other cereals	Free	kg	081.29
2302.50	Of leguminous plants	Free	kg	081.23
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.			
2303.001	Bagasse	Free	kg	081.501(a)
2303.009	Other	Free	kg	081.509(a)
230 00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	Free	kg	081.31
23 5.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	Free	kg	081.32
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 2304.00 or 2305.00.			
2306.10	Of cotton seeds	Free	kg	081.33

Heading No. y	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2306.20	Of linseed	Free	kg	081.34
2306.3y	Of sunflower seeds	Free	kg	081.35
2306.40	Of rape or colza seeds	Free	kg	081.36
2306.50	Of coconut or copra	Free	kg	081.37
2306.60	Of palm nuts or kernels	Free	kg	081.38
2306.90	Other	Free	kg	081.39
2307.00	Wine lees; argol.	Free	kg	081.94
2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	Free	kg	081.19
2 .09	Preparations of a kind used in animal feeding.			
2309.10	Dog or cat food, put up for retail sale	45%	kg	081.95
23y9.90	Other:			
2309.901	Other foods for pets	45%	kg	081.991
2309.902	Prepared complete poultry feed	30%	kg	081.992
2309.903	Prepared complete cattle feed	30%	kg	081.993
2309.904	Prepared complete pig feed	30%	kg	081.994
2y09.905	Other prepared complete animal feeds	30%	kg	081.995
2309.909	Other	Free	kg	081.999

(a) 081.501 and 081.509 include 081.51, 81.52 and 081.53.

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
24.01	Unmanufactured tobacco; tobacco refuse.			
2401.10	Tobacco, not stemmed/stripped	10%	kg	121.1
2401.20	Tobacco, partly or wholly stemmed/stripped	10%	kg	121.2
2401.30	Tobacco refuse	10%	kg	121.3
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.10	Cigars, cheroots and cigarillos, containing tobacco	100%	kg	122.1
2402.20	Cigarettes containing tobacco	100%	kg	122.2
2402.90	Other	100%	kg	122.31
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised or reconstituted" tobacco; tobacco extracts and essences.			
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	100%	kg	122.32
2403.90	Other:			
2403.901	Snuff	100%	kg	122.391
2403.909	Other	100%	kg	122.399

SECTION V

MINERAL PRODUCTS

Chapter 25

Salt; sulphur; earths and stone; plastering
materials, lime and cement

Notes.

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products 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, levitated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This Chapter does not cover:
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 2802.00);
 - (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading No. 2821.00);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Setts, curbstones or flagstones (heading 6801.00); mosaic cubes or the like (heading No. 68.02); roofing, facing or damp course slates (heading No. 68.03);

- (f) Precious or semi-precious stones (heading No. 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading No. 38.23; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01);
 - (h) Billiard chalks (heading No. 95.04); or
 - (ij) Writing or drawing chalks or tailors' chalks (heading No. 96.09).
3. Any products classifiable in heading No.25.17 and any other heading of the Chapter are to be classified in heading No. 25.17.
4. Heading No. 25.30 applies, inter alia to: vermiculite perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pottery.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; sea water.			
2501.001	Table salt in retail packages of not more than 2.5 kg	45%	kg	278.31
2501.002	Other table salt	30%	kg	278.32
2501.003	Rock salt	5%	kg	278.33
2501.004	Pure sodium chloride	5%	kg	278.34
2501.005	Salt liquors	5%	kg	278.35
2501.009	Other	5%	kg	278.39
2502.00	Unroasted iron pyrites.	5%	kg	274.2
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	Free	kg	274.1
2504.00	Natural graphite.	5%	kg	278.22
2505.00	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.	30%	kg	273.3
2506.00	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5%	kg	278.51
2507.00	Kaolin and other kaolinic clays, whether or not calcined.	30%	kg	278.26
25.08	Other clays (not including expanded clays of heading No. 6806.00), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.			
2508.001	Fuller's earth	5%	kg	278.291
2508.002	Bentonite	30%	kg	278.27
2508.009	Other	30%	kg	278.299

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2509.00	Chalk.	30%	kg	278.91
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.			
2510.10	Unground	5%	kg	271.31
2510.20	Ground	5%	kg	272.32
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 2816.00.			
2511.10	Natural barium sulphate (barytes)	5%	kg	278.921
2511.20	Natural barium carbonate (witherite)	5%	kg	278.929
2512.00	Siliceous, fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	5%	kg	278.95
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.			
2513.10	Pumice stone	30%	kg	277.231(a)
2513.20	Emery, natural corundum, natural garnet and other natural abrasives	5%	kg	277.232(a)
2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5%	kg	273.11

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2515.00	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5%	kg	273.12
2516.00	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5%	kg	273.13
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 2515.00 or 2516.00, whether or not heat-treated.			

Heading No.	Description of Goods	Rate of Dut	Unit(s)	SITC Rev 3
2517.001	Round modules of flint	5%	kg	273.41
2517.009	Other	30	kg	273.49
2518.00	Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).	5%	kg	278.23
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.			
2519.10	Natural magnesium carbonate (magnesite)	5%	kg	278.24
2519.90	Other	5%	kg	278.25
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.			
2520.10	Gypsum; anhydrite:			
2520.101	Gypsum	30%	kg	273.231
2520.102	Anhydrite	5%	kg	273.232
2520.20	Plasters	5%	kg	273.24
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	30%	kg	273.22
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 2825.00			
2522.10	Quicklime	30%	kg	661.11
2522.20	Slaked lime	30%	kg	661.12
2522.30	Hydraulic lime	30%	kg	661.13

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not, coloured or in the form of clinkers.			
2523.10	Cement clinkers	30%	kg	661.21
2523.20	Portland cement:			
2523.201	Building cement (grey)	30%	kg	661.221
2523.202	Oilwell cement	30%	kg	661.222
2523.209	Other	30%	kg	661.229
2523.30	Aluminous cement	30%	kg	661.23
2523.90	Other hydraulic cements	30%	kg	661.29
2524.00	Asbestos.	5%	kg	278.4
2525.00	Mica, including splittings; mica waste.	5%	kg	278.52
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.			
2526.001	Talc	5%	kg	278.931
2526.009	Other	5%	kg	278.939
2527.00	Natural cryolite; natural chiolite.	5%	kg	278.55
2528.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ , calculated on the dry weight.	5%	kg	278.94
25.29	Felspar; leucite; nepheline and nepheline syenite; fluorspar.			
2529.10	Felspar	30%	kg	278.531
2529.20	Fluorspar	5%	kg	278.54
2529.30	Leucite; nepheline and nepheline syenite	5%	kg	278.532

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
25.30	Mineral substances not elsewhere specified or included.			
2530.001	Vermiculite, perlite and chlorites, unexpanded	5%	kg	278.98
2530.009	Other	5%	kg	278.99

(a) 277.231 and 277.232 include 277.22 and 277.29

Chapter 26

Ores, slag and ash

Notes.

1. This Chapter does not cover:
 - (a) Slag or similar industrial waste prepared as macadam (heading No. 25.17);
 - (b) Natural magnesium carbonate (magnesite, whether or not calcined (heading No. 25.19);
 - (c) Basic slag of Chapter 31;
 - (d) Slag wool, rock wool or similar mineral wools (heading No. 6806.00);
 - (e) Waste or scrap of precious metal or of metal clad with precious metal (heading No. 71.12); or
 - (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings Nos. 26.01 to 2617.00, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 2844.00 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings Nos. 26.01 to 2617.00 do not, however include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading No. 2620.00 applies 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.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
26.01	Iron ores and concentrates, including roasted iron pyrites.			
2601.10	Iron ores and concentrates, other than roasted iron pyrites:			
2601.11	Non-agglomerated	5%	kg	281.5
2601.12	Agglomerated	5%	kg	281.6
2601.20	Roasted iron pyrites	5%	kg	281.4
2602.00	Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	5%	kg	287.7
2603.00	Copper ores and concentrates.		kg	283.1
2604.00	Nickel ores and concentrates.		kg	284.1
2605.00	Cobalt ores and concentrates	5%	kg	287.93
2606.00	Aluminium ores and concentrates.	30%	kg	285.1
2607.00	Lead ores and concentrates.	5%	kg	287.4
2608.00	Zinc ores and concentrates.	5%	kg	287.5
2609.00	Tin ores and concentrates.	5%	kg	287.6
2610.00	Chromium ores and concentrates.	5%	kg	287.91
2611.00	Tungsten ores and concentrates.		kg	287.92
2612.00	Uranium or thorium ores and concentrates.	5%	kg	286.0
2613.00	Molybdenum ores and concentrates.	5%	kg	287.86(a)
2614.00	Titanium ores and concentrates.	5%	kg	287.83
2615.00	Niobium, tantalum, vanadium or zirconium ores and concentrates.	5%	kg	287.87(b)
2616.00	Precious metal ores and concentrates.	5%	kg	289.1
2617.00	Other ores and concentrates.	5%	kg	287.99

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2618.00	Granulated slag (slag sand) from the manufacture of iron or steel.	30%	kg	278.61
2619.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	30%	kg	278.62
2620.00	Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds.	5%	kg	288.1
2621.00	Other slag and ash, including seaweed ash (kelp).	5%	kg	278.69

(a) 287.86 includes 287.81 and 287.82

(b) 287.87 includes 287.84 and 287.85

Chapter 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No. 27.11;
 - (b) Medicaments of heading No. 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading No. 33.01, 33.02 or 38.05.
2. References in heading No. 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distills at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

Subheading Notes.

1. For the purposes of subheading No. 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of subheading No. 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
2701.10	Coal, whether or not pulverised, but not agglomerated:			
2701.11	Anthracite	10%	kg	321.1
2701.12	Bituminous coal	10%	kg	321.21
2701.19	Other coal	10%	kg	321.22
2701.20	Briquettes, ovoids and similar solid fuels manufactured from coal	10%	kg	322.1
27.02	Lignite, whether or not agglomerated, excluding jet.			
2702.10	Lignite, whether or not pulverised, but not agglomerated	10%	kg	322.21
2702.20	Agglomerated lignite	10%	kg	322.22
2703.00	Peat (including peat litter), whether or not agglomerated.	Free	kg	322.3
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.			
2704.001	Coke and semi-coke of coal	10%	kg	325.01
2704.002	Coke and semi-coke of lignite or of peat	10%	kg	325.02
2704.003	Retort carbon	10%	kg	325.03
2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	30%	kg	345.0
2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	30%	kg	335.21

Heading No.	Description of Goods	Rate of duty	Unit(s)	SITC Rev 3
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.			
2707.001	Gasoline blending preparations	30%	kg and m ³	335.261(a)
2707.009	Other	30%	kg	335.269(a)
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
2708.10	Pitch	30%	kg	335.31
2708.20	Pitch coke	10%	kg	335.32
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.			
2709.001	Imported under the processing agreement	ree	kg and m ³	333.01
2709.009	Other	ree	kg and m ³	333.09
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.			
2710.10	Motor spirit (gasolene) and other light oils and preparations:			
2710.11	Aviation spirit of 100 octane and over:			
2710.111	Exported under the processing agreement	Free	kg and m ³	334.111
2710.119	Other	Free	kg and m ³	334.112
2710.12	Aviation spirit under 100 octane:			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2710.121	Exported under the processing agreement	Free	kg and m ³	334.113
2710.129	Other	Free	kg and m ³	334.114
2710.13	Motor spirit (gasoline):			
2710.131	Exported under the processing agreement	20%	kg and m ³	334.115
2710.139	Other	20%	kg and m ³	334.119
2710.14	Spirit type (gasoline type) jet fuel:			
2710.141	Exported under the processing agreement	Free	kg and m ³	334.121
2710.149	Other	Free	kg and m ³	334.129
2710.19	Other:			
2710.191	Exported under the processing agreement	Free	kg and m ³	334.191
2710.199	Other	Free	kg and m ³	334.199
2710.20	Kerosene and other medium oils (not including gas oils):			
2710.21	Kerosene type jet fuel:			
2710.211	Exported under the processing agreement	Free	kg and m ³	334.211
2710.219	Other	Free	kg and m ³	334.212
2710.22	Illuminating kerosene:			
2710.221	Exported under the processing agreement	20%	kg and m ³	334.213
2710.229	Other	20%	kg and m ³	334.214
2710.23	Vapourising oil or white spirit:			
2710.231	Exported under the processing agreement	20%	kg and m ³	334.291
2710.239	Other	20%	kg and m ³	334.292
2710.29	Other:			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2710.291	Exported under the processing agreement	Free	kg ₃ and m ³	334.293
2710.299	Other	Free	kg ₃ and m ³	334.299
2710.30	Gas Oils:			
2710.31	Diesel oil:			
2710.311	Exported under the processing agreement	20%	kg ₃ and m ³	334.31
2710.319	Other	20%	kg ₃ and m ³	334.32
2710.39	Other:			
2710.391	Exported under the processing agreement	20%	kg ₃ and m ³	334.33
2710.399	Other	0%	kg ₃ and m ³	334.39
2710.40	Fuel oils, not elsewhere specified or included:			
2710.41	Partly refined petroleum including topped crudes:			
2710.411	Exported under the processing agreement	Free	kg ₃ and m ³	334.41
2710.419	Other	Free	kg ₃ and m ³	334.42
2710.42	Bunker "C" grade fuel oil:			
2710.421	Exported under the processing agreement	20%	kg ₃ and m ³	334.43
2710.429	Other	20%	kg ₃ and m ³	334.44
2710.49	Other:			
2710.491	Exported under the processing agreement	20%	kg ₃ and m ³	334.45
2710.499	Other	20%	kg ₃ and m ³	334.49
2710.90	Other:			
2710.91	Lubricating oil base stock	10%	kg and litre	334.51
2710.92	Lubricating oils	20%	kg and litre	334.52
2710.93	Lubricating greases	20%	kg	334.53

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2710.94	Hydraulic brake fluids and other prepared liquids for hydraulic transmission	Free	kg	334.54
2710.95	Transformer oil	Free	kg	334.55
2710.96	Circuit breaker oil	Free	kg	334.56
2710.97	Cleansing, cutting and mould release oils	Free	kg	334.57
2710.99	Other	Free	kg	334.59
27.11	Petroleum gases and other gaseous hydrocarbons.			
2711.10	Liquefied:			
2711.11	Natural gas	Free	kg	343.1
2711.12	Propane	Free	kg	342.1
2711.13	Butanes	Free	kg	342.5
2711.14	Ethylene, propylene, butylene and butadiene	Free	kg	344.1
2711.19	Other	Free	kg	344.2
2711.20	In gaseous state:			
2711.21	Natural gas	Free	kg	343.2
2711.29	Other	Free	kg	344.9
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.			
2712.10	Petroleum jelly	45%	kg	335.11
2712.20	Paraffin wax containing by weight less than 0.75% of oil	10%	kg	335.121
2712.90	Other	10%	kg	335.129
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			
2713.10	Petroleum coke	20%	kg	335.42
2713.20	Petroleum bitumen	20%	kg	335.411
2713.90	Other residues of petroleum oils or of oils obtained from bituminous minerals	20%	kg	335.419

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.			
2714.10	Bituminous or oil shale and tar sands	20%	kg	278.96
2714.90	Other:			
2714.901	Bitumen and asphalt, natural	20%	kg	278.971
2714.909	Other	20%	kg	278.979
• 27.15	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)			
2715.001	Cut-backs	20%	kg	335.431
2715.009	Other	20%	kg	335.439
2716.00	Electrical energy.	Free	kw h	351.0

(a) 335.261 and 335.269 include 335.22, 335.23, 335.24 and 335.25.

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

1. (a) Goods (other than radioactive ores) answering to a description in heading No.2844.00 or 2845.00 are to be classified in those headings and in no other heading of the Nomenclature.
(b) Subject to paragraph (a) above, goods answering to a description in heading No.2843.00 or 2846.00 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in heading No.30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06,33.07, 35.06, 3707.00 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

Chapter 28

Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals of radioactive elements or of isotopes

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

- (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
- (b) The products mentioned in (a) above dissolved in water;
- (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport;
- (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

In addition to dithionites and sulphonylates, stabilised with organic substances (heading No.2831.00), carbonates and peroxocarbonates of inorganic bases (heading No. 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 2837.00), fulminates, cyanates and thiocyanates, of inorganic bases (heading No.2838.00), organic products included in headings Nos. 2843.00 to 2846.00 and carbides (heading No.28.49), only the following compounds of carbon are to be classified in this Chapter:

Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.11);

- (b) Halide oxides of carbon (heading No. 2812.00);
- (c) Carbon disulphide (heading No. 2813.00);
- (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 2842.00);
- (e) Hydrogen peroxide, solidified with urea (heading No.2847.00), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading No.2851.00) other than calcium cyanamide, whether or not pure (Chapter 31).

3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
- (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
- (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
- (d) Inorganic products of a kind used as luminophores, of heading No. 3206.00;
- (e) Artificial graphite (heading No.3801.00); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No.3813.00; ink removers put up in packings for retail sale, of heading No. 38.23; cultured crystals (other than optical elements) weighing not less than 2.5g each, of the halides of the alkali or alkaline-earth metals, of heading No. 38.23;

- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 7105.00), or precious metals or precious metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, or metal alloys of Section XV; or
 - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading No. 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading No. 28.11.
5. Headings Nos. 2826.00 to 2842.00 apply only to metal or ammonium salts or peroxysalts.
- Except where the context otherwise requires, double or complex salts are to be classified in heading No. 2842.00.
6. Heading No. 2844.00 applies only to:
- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74Bq/g (0,002 u Ci/g);
 - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - (f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings Nos. 2844.00 and 2845.00, refers to:

individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7. Heading No. 2848.00 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 3818.00.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
I. <u>CHEMICAL ELEMENTS</u>				
28.01	Fluorine, chlorine, bromine and iodine.			
2801.10	Chlorine	10%	kg	522.24
2801.20	Iodine	10%	kg	522.251
2801.30	Fluorine; bromine	10%	kg	522.252
2802.00	Sulphur, sublimed or precipitated; colloidal sulphur.	10%	kg	522.26
2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	10%	kg	522.1
28.04	Hydrogen, rare gases and other non-metals.			
2804.10	Hydrogen	30%	kg	522.211
2804.20	Rare gases	10%	kg	522.212
2804.30	Nitrogen	30%	kg	522.213
2804.40	Oxygen	30%	kg	522.214
2804.50	Boron; tellurium	10%	kg	522.221
2804.60	Silicon	10%	kg	522.222
2804.70	Phosphorus	10%	kg	522.23.
2804.80	Arsenic	10%	kg	522.223
2804.90	Selenium	10%	kg	522.224
2805.00	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.	10%	kg	522.29 (a)
II. <u>INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS</u>				
2806.00	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	10%	kg	522.31
28.07	Sulphuric acid; oleum.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2807.001	Sulphuric acid, for chemical analysis	10%	kg	522.321
2807.002	Sulphuric acid, other	30%	kg	522.322
2807.003	Oleum	10%	kg	522.323
2808.00	Nitric acid, sulphonitric acids.	10%	kg	522.33
2809.00	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.	10%	kg	522.34
2810.00	Oxides of boron; boric acids.	10%	kg	522.35
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.			
2811.10	Other inorganic acids	10%	kg	522.36
2811.20	Other inorganic oxygen compounds of non-metals:			
2811.21	Carbon dioxide	30%	kg	522.391
2811.22	Silicon dioxide	10%	kg	522.37
2811.23	Sulphur dioxide	10%	kg	522.38
2811.29	Other:			
2811.291	Nitrous oxide	10%	kg	522.392
2811.299	Other	10%	kg	522.399
	III. <u>HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS</u>			
2812.00	Halides and halide oxides of non-metals.	10%	kg	522.41
2813.00	Sulphides of non-metals; commercial phosphorus trisulphide.	10%	kg	522.42
	IV. <u>INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS</u>			
28.14	Ammonia, anhydrous or in aqueous solution.			
2814.10	Anhydrous ammonia	30%	kg	522.611
2814.20	Ammonia in aqueous solution	10%	kg	522.612

Heading No	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.			
2815.10	Sodium hydroxide (caustic soda):			
2815.11	Solid	10%	kg	522.62
2815.12	In aqueous solution (soda lye or liquid soda)	10%	kg	522.63
2815.20	Potassium hydroxide (caustic potash)	10%	kg	522.641
2815.30	Peroxides of sodium or potassium	10%	kg	522.642
2816.00	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	10%	kg	522.65
2817.00	Zinc oxide; zinc peroxide.	10%	kg	522.51
28.18	Aluminium oxide (including artificial corundum); aluminium hydroxide.			
2818.10	Artificial corundum	10%	kg	522.67
2818.20	Other aluminium oxide (alumina)	30%	kg	285.2
2818.30	Aluminium hydroxide	10%	kg	522.66
2819.00	Chromium oxides and hydroxides.	10%	kg	522.52
2820.00	Manganese oxides.	10%	kg	522.53
2821.00	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe O	10%	kg	522.54
2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	10%	kg	522.55
2823.00	Titanium oxides.	10%	kg	522.56
2824.00	Lead oxides; red lead and orange lead.	10%	kg	522.57
2825.00	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	10%	kg	522.69 (b)

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
	V. <u>SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS</u>			
2826.00	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	10%	kg	523.1
2827.00	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	10%	kg	523.2
2828.00	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	10%	kg	523.31
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.			
2829.001	Chlorates of sodium	10%	kg	523.32
2829.009	Other	10%	kg	523.39
28.30	Sulphides; polysulphides.			
2830.001	Sodium sulphides	10%	kg	523.41
2830.009	Other	10%	kg	523.42
2831.00	Dithionites and sulphonylates.	10%	kg	523.43
2832.00	Sulphites; thiosulphates.	10%	kg	523.44
28.33	Sulphates; alums; peroxosulphates (persulphates).			
2833.001	Aluminium sulphate	30%	kg	523.491
2833.002	Copper sulphate	10%	kg	523.492
2833.003	Magnesium sulphate	10%	kg	523.493
2833.004	Sodium sulphate	10%	kg	523.45
2833.005	Sodium hydrogen sulphate and sodium pyrosulphate	10%	kg	523.494
2833.006	Alums	10%	kg	523.495
2833.009	Other sulphates and peroxosulphates (persulphates)	10%	kg	523.499

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
28.34	Nitrites; nitrates.			
2834.10	Nitrites	10%	kg	523.51
2834.20	Nitrates:			
2834.201	Of potassium	10%	kg	523.52
2834.209	Other	10%	kg	523.59
2835.00	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.	10	kg	523.6
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.			
2836.10	Commercial ammonium carbonate and other ammonium carbonates	10%	kg	523.71
2836.20	Disodium carbonate	10%	kg	523.72
2836.30	Sodium hydrogencarbonate (sodium bicarbonate)	10%	kg	523.73
2836.40	Potassium carbonates	10%	kg	523.74
2836.50	Calcium carbonate	10%	kg	523.791
2836.60	Barium carbonate	10%	kg	523.792
2836.70	Lead carbonate	10%	kg	523.75
2836.90	Other	10%	kg	523.799
2837.00	Cyanides, cyanide oxides and complex cyanides.	10%	kg	523.81
2838.00	Fulminates, cyanates and thiocyanates.	10%	kg	523.82
2839.00	Silicates; commercial alkali metal silicates.	10%	kg	523.83
2840.00	Borates; peroxoborates (perborates).	10%	kg	523.84
2841.00	Salts of oxometallic or peroxometallic acids.	10	kg	524.31
2842.00	Other salts of inorganic acids or peroxyacids, excluding azides.	10%	kg	523.89

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
	VI. <u>MISCELLANEOUS</u>			
2843.00	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	10%	kg	524.32
2844.00	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	10%	kg	525.1
2845.00	Isotopes other than those of heading No. 2844.00; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	10%	kg	525.91
2846.00	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	10%	kg	525.95
2847.00	Hydrogen peroxide, whether or not solidified with urea.	10%	kg	524.91
2848.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	10%	kg	524.92
28.49	Carbides, whether or not chemically defined:			
2849.10	Of calcium	10%	kg	524.93
2849.20	Of Silicon	10%	kg	524.941
2849.90	Other	10%	kg	524.949
2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined.	10%	kg	524.95

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2851.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	10%	kg	

- (a) 522.29 includes 522.27, 522.28 and 522.29
(b) 522.69 includes 522.68 and 522.69

Chapter 29

Organic chemicals

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings Nos. 2936.00 to 29.39 or the sugar ethers and sugar esters, and their salts, of heading No. 2940.00, or the products of heading No. 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

(h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover:

- (a) Goods of heading No. 15.04 or glyce ol (heading No. 1520.00);
- (b) Ethyl alcohol (heading No. 22.07 or 22.08);
- (c) Methane or propane (heading No. 27.11);
- (d) The compounds of carbon mentioned in N te 2 to Chapter 28;
- (e) Urea (heading No. 31.02 or 31.05);
- (f) Colouring matter of vegetable or animal origin (heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 32.12);
- (g) Enzymes (heading No, . 35.07);
- (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading No.36.06);
- (ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No 3813.00; ink removers put up in packings for retail sale, of heading No. 38.23; or
- (k) Optical elements, for example, of ethylehediamine tartrate (heading No. 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings Nos. 2904.00 to 2906.00, 2908.00 to 2911.00 and 2913.00 to 2920.00, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "Nitrogen-functions" for the purposes of heading No. 2929.00.

For the purposes of headings Nos. 2911.00, 29.12, 29.14, 29.18 and 2922.00, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings Nos. 29.05 to 2920.00.

5. (a) The esters of acid-function organic compounds of sub-Chapters 1 to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
 - (1) Inorganic salts of organic compounds such as acid-phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading No. 2942.00, are to be classified in the heading appropriate to the organic compound; and
 - (2) Salts formed between organic compounds of sub-Chapters I to X or heading No. 2942.00 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
- (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol and glycerol (heading No. 29.05).

- (e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings Nos. 2930.00 and 2931.00 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading No. 2930.00 (organo-sulphur compounds) and heading No. 2931.00 (other organo-inorganic compounds) do not 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 or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings Nos. 2932.00, 2933.00 and 2934.00 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids and imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

Subheading Note.

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
<u>I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</u>				
29.01	Acyclic hydrocarbons.			
2901.001	Nonylene (nonene)	30%	kg	511.101(a)
2901.002	Acetylene	10%	kg	511.102(a)
2901.009	Other	10%	kg	511.109(a)
29.02	Cyclic hydrocarbons.			
2902.10	Cyclanes, cyclenes and cycloterpenes:			
2902.11	Cyclohexane	10%	kg	511.291
2902.19	Other	10%	kg	511.22
2902.20	Benzene	10%	kg	511.22
2902.30	Toluene	10%	kg	511.23
2902.40	Xylenes	10%	kg	511.24
2902.50	Styrene	10%	kg	511.25
2902.60	Ethylbenzene	10%	kg	511.26
2902.70	Cumene	10%	kg	511.27
2902.90	Other	10%	kg	511.299
2903.00	Halogenated derivatives of hydrocarbons.	10%	kg	511.3
2904.00	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	10%	kg	511.4
<u>II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</u>				
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2905.001	Methanol (methyl alcohol)	30%	kg	512.11
2905.002	Other monohydric alcohols	10%	kg	512.18(b)
2905.009	Other	10%	kg	512.26(c)

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2906.00	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	10%	kg	512.3
	<u>III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</u>			
29.07	Phenols; phenol-alcohols.			
2907.001	Phenol (hydroxybenzene) and its salts	10%	kg	512.41
2907.002	Cresols and their salts	10%	kg	512.42
2907.009	Other	10%	kg	512.43
2908.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	10%	kg	512.44
	<u>IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</u>			
2909.00	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	10%	kg	516.18(d)
2910.00	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	10%	kg	516.19(e)
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	10%	kg	516.12

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC REV 3
	V. <u>ALDEHYDE-FUNCTION COMPOUNDS</u>			
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.			
2912.001	Acyclic aldehydes without other oxygen function	10%	kg	516.21
2912.009	Other	10%	kg	516.22
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.	10%	kg	516.26
	VI. <u>KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS</u>			
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives..			
2914.001	Acetone	10%	kg	516.23
2914.002	Butanone (methyl ethyl ketone)	10%	kg	516.24
2914.003	Camphor	10%	kg	516.27
2914.009	Other	10%	kg	516.29 (f)
	VII. <u>CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</u>			
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2915.001	Acetic acid	10%	kg	513.701(g)
2915.009	Other	10%	kg	513.709(g)
2916.00	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	10%	kg	513.702(g)
2917.00	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	10%	kg	518.8
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2918.001	Citric acid	10%	kg	513.901(h)
2918.002	Tartaric acid	10%	kg	513.902(h)
2918.009	Other	10%	kg	513.909(h)
	<u>VIII. ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</u>			
2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	10%	kg	516.31
2920.00	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	10%	kg	516.39

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
<u>IX. NITROGEN-FUNCTION COMPOUNDS</u>				
2921.00	Amine-function compounds.	10%	kg	514.5
2922.00	Oxygen-function amino-compounds.	10%	kg	514.6
2923.00	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.	10%	kg	514.81
2924.00	Carboxamide-function compounds; amide-function compounds of carbonic acid.	10%	kg	514.7
2925.00	Carboxymide-function compounds (including saccharin and its salts) and imine-function compounds.	10%	kg	514.82
29.26	Nitrile-function compounds.			
2926.001	Acrylonitrile	10%	kg	514.83
2926.009	Other	10%	kg	514.84
2927.00	Diazo-, azo- or azoxy-compounds.	10%	kg	514.85
2928.00	Organic derivatives of hydrazine or of hydroxylamine.	10%	kg	514.86
2929.00	Compounds with other nitrogen function.	10%	kg	514.89
<u>X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES</u>				
2930.00	Organo-sulphur compounds.	10%	kg	515.4
2931.00	Other organo-inorganic compounds.	10%	kg	515.5

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2932.00	Heterocyclic compounds with oxygen hetero-atom(s) only.	10%	kg	515.91(ij)
2933.00	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts.	10%	kg	515.92(ij)
2934.00	Other heterocyclic compounds.	10%	kg	515.93(ij)
2935.00	Sulphonamides.	10%	kg	515.8
<u>XI. PROVITAMINS, VITAMINS AND HORMONES</u>				
2936.00	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.	10%	kg	541.1
29.37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.			
2937.001	Insulin and its salts	10%	kg	541.51
2937.009	Other	10%	kg	541.59(k)
<u>XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</u>				
2938.00	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	10%	kg	541.61
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
2939.001	Quinine and all other alkaloids and their salts derived from cinchona bark but not including quinine compounded with other drugs	10%	kg	541.401(1)
2939.009	Other	10%	kg	541.409(1)

XIII. OTHER ORGANIC COMPOUNDS

2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 2938.00 or 29.39.	10%	kg	516.92
29.41	Antibiotics.			
2941.10	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	10%	kg	541.31
2941.20	Streptomycins and their derivatives; salts thereof	10%	kg	541.32
2941.30	Tetracyclines and their derivatives; salts thereof	10%	kg	541.33
2941.40	Chloramphenicol and its derivatives; salts thereof	10%	kg	541.391
2941.50	Erythromycin and its derivatives; salts thereof	10%	kg	541.392
2941.90	Other	10%	kg	541.399
2942.00	Other organic compounds.	10%	kg	516.99

- 511.102 and 511.109 include 511.11, 511.12, 511.13, 511.14 and 511.19
- (b) 512.18 includes 512.12, 512.13, 512.14 and 512.19
- (c) 512.26 includes 512.21, 512.23, 512.24, 512.25 and 512.29
- (d) 516.18 includes 516.16 and 516.17

- (e) 516.19 includes 516.13, 516.14 and 516.15
- (f) 516.29 includes 516.25, 516.28 and 516.29
- (g) 513.701, 513.702 and 513.709 include 513.71 to 513.79
- (h) 513.901, 513.902 and 513.909 include 513.91 to 513.96
- (ij) 515.91, 515.92 and 515.93 include 515.6 and 515.7
- (k) 541.59 includes 541.52, 541.53 and 541.59
- (l) 541.401 and 541.409 include 541.41 to 541.47 and 541.49

Chapter 30
Pharmaceutical products

Notes.

1. This Chapter does not cover:

- (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (Section IV);
- (b) Plasters specially calcined or finely ground for use in dentistry (heading No. 25.20);
- (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.01);
- (d) Preparations of headings Nos. 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- (e) Soap or other products of heading No. 34.01 containing added medicaments;
- (f) Preparations with a basis of plaster for use in dentistry (heading No 34.07); or
- (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading No. 35.02).

For the purposes of headings Nos. 30.03 and 30.04 and of Note 3 (d) to this Chapter, the following are to be treated:

(a) As unmixed products:

- (1) Unmixed products dissolved in water;
- (2) All goods of Chapter 28 or 29; and
- (3) Simple vegetable extracts of heading No. 13.02, merely standardised or dissolved in any solvent;

(b) As products which have been mixed:

- (1) Colloidal solutions and suspensions (other than colloidal sulphur);
- (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
- (3) Salts and concentrates obtained by evaporating natural mineral waters.

Heading No. 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:

- (a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
- (b) Sterile laminaria and sterile laminaria tents;
- (c) Sterile absorbable surgical or dental haemostatics;
- (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or product consisting of two or more ingredients which have been mixed together for such uses;
- (e) Blood-grouping reagents;
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits; and
- (h) Chemical contraceptive preparations based on hormones or spermicides.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3001.00	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	Free	kg	541.62
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.			
3002.10	Antisera and other blood fractions	Free	kg	541.631
3002.20	Vaccines for human medicine	Free	kg	541.632
3002.30	Vaccines for veterinary medicine:			
3002.31	Vaccines against foot and mouth disease	Free	kg	541.633
3002.39	Other	Free	kg	541.639
3002.90	Other	Free	kg	541.64
30.03	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.			
3003.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:			
3003.101	Ampicillin (capsules or oral suspension)	15%	kg	542.111
3003.102	Amoxicillin (capsules or oral suspension)	15%	kg	542.112

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3003.109	Other	Free	kg	542.119
3003.20	Containing other antibiotics:			
3003.201	Tetracycline (capsules or skin ointment)	15%	kg	542.121
3003.202	Chloramphenicol (capsules, oral suspension or optic drops)	15%	kg	542.122
3003.203	Griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	kg	542.123
3003.204	Nystatin (skin cream or skin ointment)	15%	kg	542.124
3003.209	Other	Free	kg	542.129
3003.30	Containing hormones or other products of heading No. 29.37 but not containing antibiotics:			
3003.31	Containing insulin	Free	kg	542.21
3003.39	Other	Free	kg	542.22
3003.40	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics:			
3003.401	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride, and all alkaloids (or salts thereof) derived from cinchona bark; but not including quinine compounded with other drugs	Free	kg	542.311
3003.409	Other	Free	kg	542.319
3003.90	Other:			
3003.901	Paludrin (or 1-(p-chlorophenyl)-5- isopropylbiguanidide hydrochloride), atebrin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen diphosphate (or chloroquine diphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine)	Free	kg	542.911
3003.902	Prescription drugs containing vitamins A, D ₁ , D ₂ , D ₃ and injectibles or other products of heading No. 2936.00	15%	kg	542.912
3003.903	Other vitamins	15%	kg	542.913
3003.904	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	15%	kg	542.914
3003.905	Other analgesics	15%	kg	542.915
3003.906	Sulpha drugs	15%	kg	542.916
3003.907	Cough and cold preparations; antacids	15%	kg	542.917
003.908	Salbutamol, ephedrine, theophylline			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3003.909	ephedrine HCL phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydrochlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate Other	15% 15%	kg kg	542.918 542.919
30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale			
3004.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:			
3004.101	Ampicillin (capsules or oral suspension)	15%	kg	542.131
3004.102	Amoxicillin (capsules or oral suspension)	15%	kg	542.132
3004.109	Other	Free	kg	542.139
3004.20	Containing other antibiotics:			
3004.201	Tetracycline (capsules or skin ointment)	15%	kg	542.191
3004.202	Chloramphenicol (capsules, oral suspension or optic drops)	15%	kg	542.192
3004.203	Griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	kg	542.193
3004.204	Nystatin (skin cream or skin ointment)	15%	kg	542.194
3004.209	Other	Free	kg	542.199
3004.30	Containing hormones or other products of heading No. 29.37 but not containing antibiotics:			
3004.31	Containing insulin	Free	kg	542.23
3004.32	Containing adrenal cortical hormones	Free	kg	542.24
3004.39	Other	Free	kg	542.29
3004.40	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics:			
3004.401	Quinine sulphate, quinine hydro-			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
	chloride and quinine dihydrochloride, and all alkaloids (or salts thereof) derived from cinchona bark; but not including quinine compounded with other drugs	Free	kg	542.321
3004.409	Other	Free	kg	542.329
3004.50	Other medicaments containing vitamins or other products of heading No. 2936.00:			
3004.501	Prescription drugs containing vitamins A, D ₁ , D ₂ , D ₃ and injectibles	15%	kg	542.921
3004.509	Other vitamins	15%	kg	542.922
3004.90	Other:			
3004.901	Paludrin (or 1-(p-chlorophenyl)-5-isopropylbiguanidide hydrochloride), atebirin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphtoate) and aralen diphosphate (or chloroquine diphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine)	Free	kg	542.931
3004.902	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	15%	kg	542.932
3004.903	Other analgesics	15%	kg	542.933
3004.904	Sulpha drugs	15%	kg	542.934
3004.905	Cough and cold preparations; antacids	15%	kg	542.935
3004.906	Salbutamol, ephedrine, theophylline ephedrine HCL phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydrochlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate	15%	kg	542.936
3004.907	Soft Candles	10%	kg	542.937
3004.909	Other	15%	kg	542.939
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
	packings for retail sale for medical, surgical, dental or veterinary purposes.			
3005.001	Gauze, bandages and adhesive plasters	10%	kg	541.911
3005.009	Other	10%	kg	541.919
30.06	Pharmaceutical goods specified in Note 3 to this Chapter.			
3006.10	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	Free	kg	541.991
3006.20	Blood-grouping reagents	Free	kg	541.92
3006.30	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free	kg	541.93
3006.40	Dental cements and other dental fillings; bone reconstruction cements	Free	kg	541.992
3006.50	First-aid boxes and kits	Free	kg	541.993
3006.60	Chemical contraceptive preparations based on hormones or spermicides	Free	kg	541.994

Chapter 31
Fertilisers

Notes.

1. This Chapter does not cover:

- (a) Animal blood of heading No. 05.11;
- (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(A), 3(A), 4(A or 5 below); or
- (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading No.38.23; optical elements of potassium chloride (heading No. 90.01).

2. Heading No. 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:

- (A) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;

- (vii) Calcium cyanamide, whether or not pure or treated with oil;
- (viii) Urea, whether or not pure.

- (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
- (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non fertilising substances.
- (D) Liquid fertilisers consisting of the goods of subparagraph (A)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading No. 31.03 applies only to the following goods, provided that they are put up in the forms or packages described in heading No. 31.05:

- (A) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading No. 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated separate on the dry anhydrous product.
- (B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.

(C) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

Heading No. 31.04 applies only to the following goods, provided that they are not put up in the forms, or packages described in heading No. 31.05:

(A) Goods which answer to one or other of the descriptions give below:

- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
- (ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;
- (iii) Potassium sulphate, whether or not pure;
- (iv) Magnesium potassium sulphate, whether or not pure.

(B) Fertilisers consisting of any of the goods described in (A) above mixed together.

Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading No. 31.05.

For the purposes of heading No. 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3101.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	Free	kg	272.1
31.02	Mineral or chemical fertilisers, nitrogenous.			
3102.10	Urea, whether or not in aqueous solution	30%	kg	562.16
3102.20	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:			
3102.21	Ammonium sulphate	Free	kg	562.13
3102.29	Other	Free	kg	562.12
3102.30	Ammonium nitrate, whether or not in aqueous solution	Free	kg	562.11
3102.40	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-ferilising substances	Free	kg	562.191
3102.50	Sodium nitrate	Free	kg	272.2
3102.60	Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	kg	562.14
3102.70	Calcium cyanamide	Free	kg	562.15
3102.80	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	kg	562.17
3102.90	Other, including mixtures not specified in the foregoing sub-headings:			
3102.901	Other ammonium-based fertilisers	Free	kg	562.192
3102.909	Other	Free	kg	562.199
31.03	Mineral or chemical fertilisers, phosphatic.			
3103.10	Superphosphates	Free	kg	562.22
3103.20	Basic slag	Free	kg	562.21
3103.90	Other	Free	kg	562.29
31.04	Mineral or chemical fertilisers, potassic.			
3104.10	Carnallite, sylvite and other crude natural potassium salts	Free	kg	272.4
3104.20	Potassium chloride	Free	kg	562.31

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3104.30	Potassium sulphate	Free	kg	562.32
3104.90	Other	Free	kg	562.39
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.			
3105.10	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:			
3105.101	Ammonia-based fertilisers	Free	kg	562.961
3105.109	Other	Free	kg	562.969
3105.20	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	Free	kg	562.91
3105.30	Diammonium hydrogenorthophosphate (diammonium phosphate)	Free	kg	562.93
3105.40	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	Free	kg	562.94
3105.50	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus	Free	kg	562.95
3105.60	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	Free	kg	562.92
3105.90	Other	Free	kg	562.99

Chapter 32
Tanning or dyeing extracts; tannins
and their derivatives; dyes, pigments
and other colouring matter; paints
and varnishes; putty and other mastics; inks

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 3206.00), glass obtained from used quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading No. 32.12);
 - (b) Tannates or other tannin derivatives of products of headings Nos. 2936.00 to 29.39, 29.41 or 35.01 to 3504.00; or
 - (c) Mastics of asphalt or other bituminous mastics (heading No. 27.15).
2. Heading No. 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings Nos. 32.03, 32.04, 3205.00 and 3206.00 apply also to preparations based on colouring matter (including, in the case of heading No. 3206.00, colouring pigments of heading No. 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 3213.00 or 32.15.
4. Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 3901.00 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% 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. 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:

- (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
- (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3201.00	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	5%	kg	532.21
3202.00	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.	5%	kg	532.3
32.03	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin			
3203.001	Logwood extracts	30%	kg	532.221
3203.002	Fustic extracts	5%	kg	532.222
3203.009	Other	5%	kg	532.229
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined			
3204.10	Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter	5%	kg	531.1
3204.20	Synthetic organic products of a kind used as fluorescent brightening agents	5%	kg	531.211
3204.90	Other	5%	kg	531.219
3205.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	5%	kg	531.22

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3206.00	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.	5%	kg	533.1
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.			
3207.001	Glass frit	5%	kg	533.511
3207.009	Other	5%	kg	533.519
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.			
3208.001	Automotive paints	30%	kg and litre	533.421
3208.002	Marine paints	30%	g and litre	533.422
3208.003	Enamels	30%	kg and litre	533.423
3208.004	Other paints	30%	kg and litre	533.424
3208.005	Marine varnishes (including lacquers)	30%	kg and litre	533.425
3208.006	Other varnishes (including lacquers)	30%	g and litre	533.426
3208.009	Other	30%	g and litre	533.429

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.			
3209.001	Paints	30%	kg and litre	533.411
3209.002	Enamels	30%	kg and litre	533.412
3209.003	Varnishes (including lacquers)	30%	kg and litre	533.413
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.			
3210.001	Water-thinned paints (emulsion paints or dispersion paints)	30%	kg	533.431
3210.002	Distempers, dry	30%	kg	533.432
3210.003	Enamels	30%	kg	533.433
3210.004	Other paints	30%	kg	533.434
3210.005	Marine varnishes (including lacquers)	30%	kg	533.435
3210.006	Other varnishes (including lacquers)	30%	kg	533.436
3210.007	Prepared water pigments of a kind used for finishing leather	10%	kg	533.437
3211.00	Prepared driers.	30%	kg	533.53
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.			
3212.10	Stamping foils	10%	kg	533.441
3212.90	Other:			
3212.901	Laundry blue	10%	kg	533.442
3212.902	Dyes and other colouring matter put up in forms or packings for retail sale	10%	kg	533.443
3212.909	Other	10%	kg	533.449

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3213.00	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	10%	kg	533.52
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.			
3214.10	Mastics; painters' fillings:			
3214.101	Mastics	10%	kg	533.541
3214.102	Painters' fillings	30%	kg	533.542
3214.90	Other:			
3214.901	Glaziers' linseed oil putty	30%	kg	533.543
3214.902	Other glaziers' putty	30%	kg	533.544
3214.903	Grafting putty (motor body filler)	10%	kg	533.545
3214.904	Non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	10%	kg	533.546
3214.909	Other	10%	kg	533.549
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			
3215.10	Printing ink	30%	kg	533.2
3215.90	Other:			
3215.901	Writing or drawing ink	30%	kg	895.911
3215.909	Other	10%	kg	895.919

Chapter 33

Essential oils and resinoids; perfumery,
cosmetic or toilet preparations

Notes.

1. This Chapter does not cover:
 - (a) Compound alcoholic preparations of a kind used for the manufacture of beverages, of heading No. 22.08;
 - (b) Soap or other products of heading No. 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading No. 38.05.
2. Headings Nos. 33.03 to 33.07 apply, inter alia, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
3. The expression "perfumery, cosmetic or toilet preparations" in heading No. 33.07 applies, inter alia, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and non-wovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
3301.10	Essential oils of citrus fruit:			
3301.101	Of grapefruit	30%	kg	551.311
3301.102	Of lemon	30%	kg	551.312
3301.103	Of lime	30%	kg	551.313
3301.104	Of orange	30%	kg	551.314
3301.109	Other	10%	kg	551.319
3301.20	Essential oils other than those of citrus fruits:			
3301.201	Of bay	30%	kg	551.321
3301.202	Of clove	30%	kg	551.322
3301.203	Of ginger	30%	kg	551.323
3301.204	Of nutmeg	30%	kg	551.324
3301.205	Of patchouli	30%	kg	551.325
3301.206	Of pimento	30%	kg	551.326
3301.209	Other	10%	kg	551.329
3301.30	Resinoids	10%	kg	551.33
3301.90	Other:			
3301.901	Aqueous distillates and aqueous solutions of essential oils	10%	kg	551.351
3301.909	Other	10%	kg	551.359
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry.			
3302.001	Mixtures of two or more of bay, clove, ginger, grapefruit, lemon, lime, nutmeg, orange, patchouli and pimento oils.	30%	kg	551.401(a)
3302.009	Other	10%	kg	551.409(a)
33.03	Perfumes and toilet waters.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3303.001	Bay rum	45%	kg and litre	553.11
3303.009	Other	45%	kg and litre	553.19
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sun-screen or sun tan preparations; manicure or pedicure preparations.			
3304.10	Lip make-up preparations	45%	kg	553.21
3304.20	Eye make-up preparations	45%	kg	553.22
3304.30	Manicure or pedicure preparations	45%	kg	553.23
3304.90	Other	45%	kg	553.29
33.05	Preparations for use on the hair.			
3305.10	Shampoos	45%	kg	553.31
3305.20	Preparations for permanent waving or straightening	45%	kg	553.32
3305.30	Hair lacquers	45%	kg	553.33
3305.90	Other	45%	kg	553.39
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders.			
3306.10	Dentifrices:			
3306.101	Toothpastes	30%	kg	553.41
3306.109	Other	30%	kg	553.42
3306.90	Other	30%	kg	553.49
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.			
3307.10	Pre-shave, shaving or after-shave preparations	45%	kg	553.51

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3307.20	Personal deodorants and antiperspirants	30%	kg	553.52
3307.30	Perfumed bath salts and other bath preparations	45%	kg	553.53
3307.40	Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:			
3307.41	"Agarbatti" and other odoriferous preparations which operate by burning	45%	kg	553.541
3307.49	Other	45%	kg	553.549
3307.90	Other	45%	kg	553.59

(a) 551.401 and 551.409 include 551.41 and 551.49

Chapter 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster

Notes.

1. This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading No. 33.05, 33.06 or 33.07).
2. For the purposes of heading No. 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes of moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations".
3. For the purposes of heading No. 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:
 - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.

4. In heading No. 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

In heading No. 3404.00 subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:

- (A) Chemically produced organic products of a waxy character, whether or not water-soluble;
- (B) Products obtained by mixing different waxes;
- (C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

- (a) Products of heading No. 15.16, 15.19 or 34.02, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not coloured, of heading No. 15.21;
- (c) Mineral waxes or similar products of heading No. 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings Nos. 34.05, 38.09, etc.).

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
34.01	Soap; organic surface-active products and preparations for use as soap, in form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding; felt and nonwovens, impregnated, coated or covered with soap or detergent.			
3401.10	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:			
3401.11	For toilet use (including medicated products):			
3401.111	Medicated soap	45%	kg	554.111
3401.112	Other, in the form of bars, cakes, moulded pieces or shapes	45%	kg	554.112
3401.119	Other	45%	kg	554.119
3401.19	Other:			
3401.191	In the form of bars, cakes, moulded pieces or shapes, for laundry and other household uses	45%	kg	554.151
3401.199	Other	45%	kg	554.159
3401.20	Soap in other forms:			
3401.201	Industrial soaps	10%	kg	554.191
3401.209	Other	45%	kg	554.199
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.			
3402.10	Organic surface-active agents, whether or not put up for retail sale:			
3402.101	For industrial use	10%	kg	554.211
3402.109	Other	45%	kg	554.219
3402.20	Preparations put up for retail sale:			
3402.201	Dish washing liquids	45%	kg	554.221
3402.202	Other liquid detergents	45%	kg	554.222
3402.203	Other detergents	45%	kg	554.223
3402.204	Liquid bleaches	45%	kg	554.224
3402.205	Other bleaches	45%	kg	554.225
3402.209	Other	45%	kg	554.229

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3402.90	Other:			
3402.901	Liquid detergents	45%	kg	554.231
3402.902	Other detergents	45%	kg	554.232
3402.909	Other	45%	kg	554.239
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.			
3403.10	Containing petroleum oils or oils obtained from bituminous minerals	10%	kg	597.72
3403.90	Other	10%	kg	597.79(a)
3404.00	Artificial waxes and prepared waxes.	10%	kg	598.3
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 3404.00.			
3405.10	Polishes, creams and similar preparations for footwear or leather	45%	kg	554.31
3405.20	Polishes, creams and similar preparations for the maintenance of furniture, floors or other	45%	kg	554.32
3405.30	Polishes and similar preparations for coachwork, other than metal polishes	45%	kg	554.33
3405.40	Scouring pastes and powders and other scouring preparations	45%	kg	554.34
3405.90	Other:			
3405.901	Metal polishes	45%	kg	554.351
3405.909	Other	45%	kg	554.359

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
34.06	Candles, tapers and the like.			
3406.001	Candles, of tallow	45%	kg	899.311
3406.002	Other Candles	45%	kg	899.312
3406.009	Other	45%	kg	899.319
34.07	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).			
3407.001	Modelling pastes	10%	kg	598.951
3407.009	Other	10%	kg	598.959

(a) 597.79 includes 597.71, 597.73 and 597.74

Chapter 35

Albuminoidal substances; modified
starches; glues; enzymes

Notes.

1. This Chapter does not cover:
 - (a) Yeasts (heading No. 21.02);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - (c) Enzymatic preparations for pre-tanning (heading No. 3202.00);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e). Hardened proteins (heading No. 39.13); or
 - (f) Gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading No.35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

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

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
35.01	Casein, caseinates and other casein derivatives; casein glues.			
3501.10	Casein	10%	kg	592.21
3501.90	Other:			
3501.901	Casein glues	30%	kg	592.221
3501.909	Other	10%	kg	592.229
35.02	Albumins, albuminates and other albumin derivatives.			
3502.10	Egg albumin	10%	kg	025.3
3502.90	Other	10%	kg	592.23
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01.	10%	kg	592.24
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	10%	kg	592.25
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
3505.10	Dextrins and other modified starches	10%	kg	592.26
3505.20	Glues	10%	kg	592.27
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3506.10	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg .	30%	kg	592.291
3506.90	Other	30%	kg	592.299
35.07	Enzymes; prepared enzymes not elsewhere specified or included.			
3507.001	Enzymes	10%	kg	516.911
3507.002	Prepared enzymes not elsewhere specified or included, for tenderising meat	10%	kg	516.912
3507.009	Other	10%	kg	516.919

Chapter 36

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

Notes.

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. The expression "articles of combustible materials" in heading No. 36.06 applies only to:
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) or use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3601.00	Propellent powders.	10%	kg	593.11
3602.00	Prepared explosives, other than propellent powders.	10%	kg	593.12
3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	10%	kg	593.2
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.			
3604.10	Fireworks	45%	kg	593.31
3604.90	Other:			
3604.901	Rain rockets	Free	kg	593.331
3604.902	Warning and distress signals	Free	kg	593.332
3604.909	Other	45%	kg	593.339
36.05	Matches, other than pyrotechnic articles of heading No. 36.04.			
3605.001	In containers of 30 matches or less	45%	kg and hundred containers	899.321
3605.002	In containers of not more than 60 matches but more than 30 matches	45%	kg and hundred containers	899.322
3605.003	In containers of not more than 70 matches but more than 60 matches	45%	kg and thousand matches	899.323
3605.004	In containers of more than 70 matches	45%	kg and thousand matches	899.324
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.			
3606.10	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	10%	kg	899.34
3606.90	Other	10%	kg	899.39

Chapter 37

Photographic or cinematographic goods

Notes.

1. This Chapter does not cover waste or scrap materials.
2. In this Chapter the word "photographic" relates to a process which permits the formation of visible images directly or indirectly by the action of light or other forms of radiation on sensitive surfaces.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3..01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.			
3701.10	For X-ray	10%	kg	882.21
3701.20	Instant print film	10%	kg	882.22
3701.30	Other plates and film, with any side exceeding 255 mm	10%	kg	882.23
3701.90	Other	10%	kg	882.29
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.			
3702.001	For X-ray	10%	kg	882.31
3702.002	Instant print film	30%	kg	882.32
3702.003	Cinematograph film	10%	kg	882.33
3702.009	Other	30%	kg	882.39
3703.00	Photographic paper, paperboard and textiles, sensitised, unexposed.	10%	kg	882.4
3704.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	10%	kg	882.5
3705.00	Photographic plates and film, exposed and developed, other than cinematographic film	10%	kg	882.6
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.			
3706.10	Of a width of 35 mm or more	10%	k and metre	883.1
3706.90	Other	10%	k and metre	883.9

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3707.00	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	10%	kg	882.1

Chapter 38

Miscellaneous chemical products

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading No. 3801.00);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No. 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 3813.00);
 - (4) Products specified in Note 2(a) or 2 c) below.
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading No. 21.06).
 - (c) Medicaments (heading No. 30.03 or 30.04).
2. Heading No. 38.23 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3801.00	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.	10%	kg	598.61
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.			
3802.10	Activated carbon	10%	kg	598.64
3802.90	Other	10%	kg	598.65
3803.00	Tall oil, whether or not refined.	10%	kg and litre	598.11
3804.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 3803.00	10%	kg	598.12
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing al- phaterpineol as the main constituent.			
3805.10	Gum, wood or sulphate turpentine oils	10%	kg and litre	598.131
3805.20	Pine oil	10%	kg and litre	598.132
3805.90	Other	10%	kg and litre	598.139
3806.00	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.	10%	kg	598.14
3807.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	10%	kg and litre	598.18

Heading No.	Description of Goods	Rate of Duty	Unit(s)	Rev. 3
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).			
3808.10	Insecticides:			
3808.101	For use in agriculture as approved by the competent authority, whether or not in retail packages	Free	kg	591.11
3808.102	Put up in forms or packings for retail sale or as preparations or articles	30%	kg	591.12
3808.109	Other	10%	kg	591.19
3808.20	Fungicides	Free	kg	591.2
3808.30	Herbicides, anti-sprouting products and plant-growth regulators:			
3808.301	Herbicides	Free	kg	591.31
3808.302	Anti-sprouting products	Free	kg	591.32
3808.303	Plant growth regulators	Free	kg	591.33
3808.40	Disinfectants:			
3808.401	Put up in forms or packings for retail sale or as preparations or articles	30%	kg	591.411
3808.409	Other	10%	kg	591.419
3808.90	Other:			
3808.901	Rodenticides, put up in forms or packings for retail sale or as preparations or articles	30%	kg	591.491
3808.902	Other rodenticides	10%	kg	591.492
3808.903	Other, put up in forms or packings for retail sale or as preparations or articles	30%	kg	591.493
3808.909	Other	10%	kg	591.499

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.			
3809.10	With a basis of amylaceous substances	10%	kg	598.911
3809.90	Other	10%	kg	598.919
3810.00	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 electrodes or rods.	10%	kg	598.96
3811.00	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.	10%	kg	597.2
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.			
3812.10	Prepared rubber accelerators	10%	kg	598.63
3812.20	Compound plasticisers for rubber or plastics	10%	kg	598.931
3812.30	Anti-oxidising preparations and other compound stabilisers for rubber or plastics	10%	kg	598.932

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	Free	kg	598.94
38.14	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers:			
3814.001	Thinners	30%	kg	533.551
3814.009	Other	30%	kg	533.559
3815.00	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	10%	kg	598.8
3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 3801.00.	10%	kg	662.33
3817.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02.	10%	kg	598.4
3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	10%	kg	598.5
3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	30%	kg	597.31
38.20	Anti-freezing preparations and prepared de-icing fluids:			
3820.001	Anti-freezing preparations	30%	kg	597.331
3820.002	Prepared de-icing fluids	10%	kg	597.332
3821.00	Prepared culture media for development of micro-organisms.	10%	kg	598.67

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
3822.00	Composite diagnostic or laboratory reagents, other than those of heading No. 30.02 or 30.06.	10%	kg	598.69
38.23	Prepared binders for foundry moulds or cores; 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.			
3823.001	Prepared binders for foundry moulds or cores	10%	kg	598.991
3823.002	Prepared additives for cements, mortars or concretes	10%	kg	598.97
3823.003	Non-refractory mortars and concretes	10%	kg	598.98
3823.009	Other	10%	kg	598.999

SECTION VII

PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF

Notes

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading No. 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Chapter 39

Plastics and articles thereof

1. Throughout the Nomenclature the expression "plastics" means those materials of headings Nos. 3901.00 to 3914.00 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:
 - (a) Waxes of heading No. 27.12 or 3404.00;
 - (b) Separate chemically defined organic compounds (Chapter 29);
 - (c) Heparin or its salts (heading No. 3001.00);
 - (d) Stamping foils of heading No. 32.12;
 - (e) Organic surface-active agents or preparations of heading No. 34.02;
 - (f) Run gums or ester gums (heading No. 3806.00);
 - (g) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (h) Saddlery or harness (heading No. 4201.00) or trunks, suitcases, handbags or other containers of heading No. 42.02;
 - (ij) Plaits, wickerwork or other articles of Chapter 46;
 - (k) Wall coverings of heading No. 4814.00;
 - (l) Goods of Section XI (textiles and textile articles);

- (m) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking sticks, whips, riding-crops or parts thereof);
 - (n) Imitation jewellery of heading No. 7117.00;
 - (o) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (p) Parts of aircraft or vehicles of Section XVII;
 - (q) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (r) Articles of Chapter 91 (for example, clock or watch cases);
 - (s) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (t) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (u) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (v) Articles of Chapter 96 (for example, brushes, 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).
3. Headings Nos. 3901.00 to 3911.00 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings Nos. 3901.00 and 3902.00);
 - (b) Resins, not highly polymerised, of the coumarone indene type (heading No. 3911.00);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading No. 3910.00);
 - (e) Resols (heading No. 3909.00) and other prepolymers.

4. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer which predominates by weight over every other single comonomer, comonomers whose polymers fall in the same heading being regarded as constituting a single comonomer.

If no single comonomer predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

The expression "copolymers" covers all polymers in which no single monomer contributes 95% or more by weight to the total polymer content.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings Nos. 3901.00 to 3914.00, the expression "primary forms" applies only to the following forms:
- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading No. 3915.00 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 3901.00 to 3914.00).
8. For the purposes of heading No. 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading No. 39.18, the expression "wall" or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings Nos. 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading No. 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
 - (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Note.

1. Within any one heading of this Chapter, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) are to be classified in the same subheading as homopolymers of the predominant comonomer and chemically modified polymers of the kind specified in Chapter Note 5 are to be classified in the same subheading as the unmodified polymer, provided that such copolymers or chemically modified polymers are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned. Polymer blends are to be classified in the same subheading as copolymers (or homopolymers, as the case may be) of the same monomers in the same proportions.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
<u>I. PRIMARY FORMS</u>				
3901.00	Polymers of ethylene, in primary forms.	Free	kg	571.0
3902.00	Polymers of propylene or of other olefins, in primary forms.	Free	kg	575.1
3903.00	Polymers of styrene, in primary forms.	Free	kg	572.0
3904.00	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	Free	kg	573.0
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.			
3905.001	Polymers of vinyl acetate	Free	kg	575.91
3905.009	Other	Free	kg	575.92
3906.00	Acrylic polymers in primary forms.	Free	kg	575.2
3907.00	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	Free	kg	574.0
3908.00	Polyamides in primary forms.	Free	kg	575.3
3909.00	Amino-resins, phenolic resins and polyurethanes, in primary forms.	Free	kg	575.4
3910.00	Silicones in primary forms.	Free	kg	575.93
3911.00	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	Free	kg	575.96
3912.00	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	Free	kg	575.5

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.			
3913.10	Alginic acid, its salts and esters	Free	kg	575.94
3913.90	Other	Free	kg	575.95
3914.00	Ion-exchangers based on polymers of headings Nos. 3901.00 to 39.13, in primary forms.	Free	kg	575.97
	<u>II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</u>			
3915.00	Waste, parings and scrap, of plastics.	Free	kg	579.0
3916.00	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	10%	kg	583.0
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.			
3917.10	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	5%	kg	581.1
3917.20	Tubes, pipes and hoses, rigid:			
3917.201	PVC pipes	30%	kg	581.21
3917.209	Other	30%	kg	581.29
3917.30	Other tubes, pipes and hoses:			
3917.301	Garden hose	45%	kg	581.81(a)
3917.302	Electrical conduits and other piping, of PVC	30%	kg	581.82(a)
3917.303	Electrical conduits and other piping, other	30%	kg	581.83(a)
3917.309	Other	30%	kg	581.89(a)
3917.40	Fittings	30%	kg	581.7

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.			
3918.10	Of polymers of vinyl chloride:			
3918.101	Tiles	30%	kg	893.311
3918.109	Other	30%	kg	893.312
3918.90	Of other plastics:			
3918.901	Tiles	30%	kg	893.313
3918.909	Other	30%	g	893.319
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.			
3919.10	In rolls of a width not exceeding 20 cm	30%	g	582.11
3919.90	Other:			
3919.901	Having the characteristics of articles ready for use, or marked for cutting into such articles	30%	g	582.191
3919.909	Other	30%	kg	582.199
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.			
3920.001	Having the characteristics of articles ready for use, or marked for cutting into such articles	30%	g	582.201(b)
3920.009	Other	30%	kg	582.209(b)
39.21	Other plates, sheets, film, foil and strip, of plastics.			
3921.001	Having the characteristics of articles ready for use, or marked for cutting into such articles	30%	kg	582.901(c)
3921.009	Other	30%	g	582.909(c)

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.			
3922.10	Baths, shower-baths and wash-basins:			
3922.101	Baths and shower-baths	30%	kg	893.211
3922.102	Wash-basins	30%	kg	893.212
3922.20	Lavatory seats and covers	10%	kg	893.213
3922.90	Other	30%	kg	893.219
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.			
3923.10	Boxes, cases, crates and similar articles	10%	kg	893.191
3923.20	Sacks and bags (including cones)	30%	kg	893.11
3923.30	Carboys, bottles, flasks and similar articles:			
3923.301	Bottles	10%	kg	893.192
3923.309	Other	10%	kg	893.193
3923.40	Spools, cops, bobbins and similar supports	10%	kg	893.194
3923.50	Stoppers, lids, caps and other closures:			
3923.501	Lids and caps	10%	kg	893.195
3923.509	Other	10%	kg	893.196
3923.90	Other:			
3923.901	Cups	10%	kg	893.197
3923.909	Other	10%	kg	893.199
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.			
3924.10	Tableware and kitchenware:			
3924.101	Cups, forks, knives, plates, spoons and tumblers	45%	kg	893.321
3924.102	Drinking straws	30%	kg	893.322
3924.109	Other	30%	kg	893.323
3924.90	Other:			
3924.901	Ashtrays, buckets, coat-hangers, dustbins and flower pots	45%	kg	893.324
3924.909	Other	30%	kg	893.329

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
39.25	Builders' ware of plastics, not elsewhere specified or included.			
3925.10	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	20%	kg	893.291
3925.20	Doors, windows and their frames and thresholds for doors	30%	kg	893.292
3925.30	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	30%	kg	893.293
3925.90	Other:			
3925.901	Structural elements used in ceilings or roofs	30%	kg	893.294
3925.902	Gutters	30%	kg	893.295
3925.909	Other	30%	g	893.299
39.26	Other articles of plastics and articles of other materials of headings Nos. 3901.00 to 3914.00			
3926.10	Office or school supplies	30%	kg	893.94
3926.20	Articles of apparel or clothing accessories (including gloves)	30%	kg	848.21
3926.30	Fittings for furniture, coachwork or the like	30%	kg	893.95
3926.40	Statuettes and other ornamental articles	30%	kg	893.991
3926.90	Other:			
3926.901	Articles for use in laboratories	10%	kg	893.992
3926.902	Transmission, conveyer and elevator belts	10%	g	893.993
3926.903	Beads, bolts, screws and washers	10%	kg	893.994
3926.904	Covers for electrical switches and outlets and similar articles	10%	kg	893.995
3926.905	Corners for suitcases, fasteners for handbags; handles	10%	kg	893.996
3926.909	Other	30%	kg	893.999

(a) 581.81, 581.82, 581.83 and 581.89 include 581.3, 581.4, 581.5 and 581.6.

(b) 582.201 and 582.209 include 582.21 to 582.29.

(c) 582.901 and 582.909 include 582.91 and 582.99.

Chapter 40

Rubber and articles thereof

Notes.

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapters 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves and articles of headings Nos. 40.11 to 40.13).
3. In headings Nos. 4001.00 to 4003.00 and 40.05, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading No. 4002.00, the expression "synthetic rubber" applies to:

- (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18° and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(b)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (a) Headings Nos. 4001.00 and 4002.00 do not apply to any rubber or mixture of rubbers which has been compounded before or after coagulation, with:
- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);

(b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading No. 4001.00 or 4002.00, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

(iii) very small amounts of the following : heat sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading No. 4004.00, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading No. 4008.00
8. Heading No. 4010.00 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings Nos. 4001.00, 4002.00, 4003.00, 40.05 and 4008.00, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading No. 4008.00 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4001.00	Natural rubber, balatá, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	5%	kg	231.0
4002.00	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 4001.00 with any product of this heading, in primary forms or in plates, sheets or strip.	10%	kg	232.1
4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	10%	kg	232.21
4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	10%	kg	232.22
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.			
4005.001	Sheets for tyre repair	30%	kg	621.11
4005.009	Other	10%	kg	621.19
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.			
4006.10	"Camel-back" strips for retreading rubber tyres	30%	kg	621.21
4006.90	Other	10%	kg	621.29
4007.00	Vulcanised rubber thread and cord.	5%	kg	621.31
4008.00	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	5%	kg	621.34(a)

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4009.00	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	5%	kg	621.4
4010.00	Conveyor or transmission belts or belting, of vulcanised rubber.	5%	kg	629.2
40.11	New pneumatic tyres, of rubber.			
4011.10	Of a kind used on motor cars (including station wagons and racing cars)	30%	kg and No	625.1
4011.20	Of a kind used on buses or lorries	30%	kg and No	625.2
4011.30	Of a kind used on aircraft	30%	kg and No	625.3
4011.40	Of a kind used on motorcycles	10%	kg and No	625.41
4011.50	Of a kind used on bicycles	10%	kg and No	625.42
4011.90	Other:			
4011.91	Having a "herring-bone" or similar tread:			
4011.911	For tractors	Free	kg and No	625.511
4011.919	Other	10%	kg and No	625.519
4011.99	Other:			
4011.991	For tractors	Free	kg and No	625.591
4011.999	Other	10%	kg and No	625.599
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.			
4012.10	Retreaded tyres:			
4012.101	Of a kind used on motor cars (including station wagons and racing cars)	30%	kg and No	625.921
4012.102	Of a kind used on buses or lorries	30%	kg and No	625.922
4012.109	Other	10%	kg and No	625.929
4012.20	Used pneumatic tyres:			
4012.201	For retreading and remoulding	10%	kg and No	625.931
4012.209	Other	10%	kg and No	625.939
4012.90	Other	10%	kg and No	625.94
40.13	Inner tubes, of rubber.			
4013.10	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4013.101	Of a kind used on motor cars (including station wagons and racing cars)	10%	kg and No	625.911
4013.102	Of a kind used on buses or lorries	10%	kg and No	625.912
4013.20	Of a kind used on bicycles	10%	kg and No	625.913
4013.90	Other:			
4013.901	Of a kind used on motor cycles	10%	kg and No	625.914
4013.909	Other	10%	kg and No	625.919
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.			
4014.10	Sheath contraceptives	10%	kg	629.11
4014.90	Other	10%	kg	629.19
40.15	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.			
4015.10	Gloves:			
4015.11	Surgical	10%	k and pair	848.221
4015.19	Other	10%	kg and pair	848.229
4015.90	Other:			
4015.901	Articles of apparel	10%	kg	848.291
4015.909	Other	10%	kg	848.299
40.16	Other articles of vulcanised rubber other than hard rubber.			
4016.10	Of cellular rubber	30%	kg	629.92
4016.90	Other:			
4016.91	Floor coverings and mats	30%	kg	629.991
4016.92	Erasers	30%	kg	629.992
4016.93	Gaskets, washers and other seals	30%	kg	629.993
4016.94	Boat or dock fenders, whether or not inflatable	30%	kg	629.994
4016.95	Other inflatable articles	30%	kg	629.995
4016.99	Other:			
4016.991	Rubber bands	45%	kg	629.996
4016.999	Other	30%	kg	629.999

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
40.17	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.			
4017.001	Hard rubber (for example, ebonite), in all forms, including waste and scrap	5%	kg	629.911
4017.002	Articles of hard rubber	10%	kg	629.912

(a) 621.34 includes 621.32 and 621.33.

SECTION VIII

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

Chapter 41

Raw hides and skins (other than furskins)
and leather

Notes.

1. This Chapter does not cover:
 - (a) Parings or similar waste, of raw hides or skins (heading No. 05.11);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading No. 0505.00 or 67.01; or
 - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.
2. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading No. 4111.00.

Heading	Description of Goods	Rate of Duty	Unit(s)	SITC No. Rev.
41.01	Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			
4101.001	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved	5%	kg	211.2
4101.009	Other hides and skins of bovine or equine animals	5%	kg	211.1
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.			
4102.10	With wool on	5%	kg	211.6
4102.20	Without wool on	5%	kg	211.7
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.		kg	
4103.10	Of goats or kids	5%	kg	211.4
4103.20	Of reptiles	5%	kg	211.991
4103.90	Other	5%	kg	211.999
41.04	Leather of bovine or equine animals, without hair on, other than leather of heading No. 4108.00 or 4109.00.			
4104.001	Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6m ²)	10%	kg	611.3

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4104.009	Other bovine leather and equine leather	10%	kg	611.4
4105.00	Sheep or lamb skin leather, without wool on, other than leather of heading No. 4108.00 or 4109.00.	10%	kg	611.5
4106.00	Goat or kid skin leather, without hair on, other than leather of heading No. 4108.00 or 4109.00.	10%	kg	611.6
4107.00	Leather of other animals, without hair on, other than leather of heading No. 4108.00 or 4109.00.	10%	kg	611.7
4108.00	Chamois (including combination chamois) leather.	10%	kg	611.81
4109.00	Patent leather, and patent laminated leather; metallised leather.	10%	kg	611.83
4110.00	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	10%	g	211.91
4111.00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	10%	kg	611.2

Chapter 42

Articles of leather; saddlery and harness; travel goods; handbags and similar containers; articles of animal gut (other than silk-worm gut)

Notes.

1. This Chapter does not cover:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading No. 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);
 - (c) Made up articles of netting (heading No. 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading No. 6602.00;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading No. 7117.00);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading No. 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading No. 96.06.

2. In addition to the provisions of Note 1 above heading No. 42.02 does not cover:
- (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);
 - (b) Articles of plaiting materials (heading No. 46.02);
 - (c) Articles of precious metal, of metal clad with precious metal, of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71).
3. For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" applies, inter alia, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 91.13).

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	30%	kg	612.2
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials.			
4202.10	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
4202.101	Suit-cases, travelling-bags and brief-cases	45%	kg and No	831.201(a)
4202.109	Other	30%	kg and No	831.209(a)
4202.20	Handbags, whether or not with shoulder strap, including those without handle	45%	kg and No	831.1
4202.30	Articles of a kind normally carried in the pocket or in the handbag:			
4202.301	Purses, spectacle cases and wallets	45%	kg and No	831.911
4202.309	Other	30%	kg and No	831.919
4202.90	Other	30%	kg and No	831.99
42.03	Articles of apparel and clothing accessories, of leather or of			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4203.10	Articles of apparel	30%	kg	848.11
4203.20	Gloves, mittens and mitts:			
4203.21	Specially designed for use in sports	30%	kg and pair	894.77
4203.29	Other:			
4203.291	Industrial gloves	20%	kg and pair	848.121
4203.299	Other	30%	kg	848.129
4203.30	Belts and bandoliers	30%	kg	848.13
4203.40	Other clothing accessories	30%	kg	848.19
4204.00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.	10%	kg	612.1
4205.00	Other articles of leather or of composition leather.	30%	kg	612.9
4206.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	10%	kg	899.91

(a) 831.201 and 831.209 include 831.21, 831. 2 and 831.29.

Chapter 43

Furskins and artificial fur;
manufactures thereof

Notes.

1. Throughout the Nomenclature references to "furskins", other than to raw furskins of heading No. 4301.00, apply to hides or skins of all animals, which have been tanned or dressed with the hair on.
2. This Chapter does not cover:
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading No. 0505.00 or 67.01);
 - (b) Raw hides or skins, with the hair on, of Chapter 41 (see Note 1(c) to that Chapter);
 - (c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading No. 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading No. 43.03 or 43.04 as the case may be.
5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No. 58.01 or 60.01).

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4301.00	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03.	5%	kg	212.0
4302.00	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03.	10%	kg	613.0
43.03	Articles of apparel, clothing, accessories and other articles of furskin			
4303.001	Articles and accessories for use in machinery or mechanical appliances or for industrial purposes	10%	kg	848.311
4303.009	Other	30%	kg	848.319
43.04	Artificial fur and articles thereof.			
4304.001	Artificial fur	10%	kg	848.321
4304.002	Articles	30%	kg	848.322

SECTION IX

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

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1. This Chapter does not cover:

- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.11);
- (b) Bamboos or other plaiting materials of heading No. 1401.00;
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No. 14.04);
- (d) Activated charcoal (heading No. 38.02);
- (e) Articles of heading No. 42.02;
- (f) Goods of Chapter 46;
- (g) Footwear or parts thereof of Chapter 64;
- (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (ij) Goods of heading No. 6808.00;
- (k) Imitation jewellery of heading No. 7117.00;
- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (heading No. 9305.00);
- (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading No. 96.03; or
 - (r) Articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
 3. Headings Nos. 4414.00 to 44.21 apply to article of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
 4. Products of heading No. 44.10, 4411.00 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
 5. Heading No. 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
 6. For the purposes of this Chapter and subject to Notes 1 (b) and 1 (f) above, any reference to "wood" applies also to bamboo and other materials of a woody nature.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.			
4401.10	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	30%	kg	245.01
4401.20	Wood in chips or particles	10%	kg	246.1
4401.30	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	30%	kg	246.2
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	30%	kg	245.02
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			
4403.001	Of coniferous species, treated with paint, stains, creosote or other preservatives	5%	kg and m ³	247.31
4403.002	Of mahogany, treated with paint stains, creosote and other preservatives	5%	kg and m ³	247.32
4403.003	Of other non-coniferous species, treated with paint, stains, creosote and other preservatives	30%	kg and m ³	247.33
4403.004	Other, coniferous species	5%	kg and m ³	247.4
4403.005	Other, mahogany	5%	kg and m ³	247.501(a)
4403.006	Other, non-coniferous species	30%	kg and m ³	247.502(a)
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4404.001	Split poles, piles, pickets, stakes and sticks, of wood	30%	kg	634.911
4404.009	Other	10%	kg	634.919
4405.00	Wood wool; wood flour	10%	kg	634.93
4406.00	Railway or tramway sleepers (cross-ties) of wood.	30%	kg and m ³	248.1
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm.			
4407.001	Pitch-pine	5%	kg and m ³	248.21
4407.002	Other, coniferous	5%	kg and m ³	248.29
4407.003	Caribbean cedar (cedrela odorata)	30%	kg and m ³	248.41
4407.004	Greenheart	30%	kg and m ³	248.42
4407.005	Mahogany	5%	kg and m ³	248.43
4407.006	Mora	30%	kg and m ³	248.44
4407.009	Other	30%	kg and m ³	248.49
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm.			
4408.001	Veneer sheets and sheets for plywood	10%	kg and m ³	634.11
4408.009	Other	30%	kg and m ³	634.19
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4409.10	Coniferous:			
4409.101	Pitch-pine	30%	Kg and m ³	248.31
4409.109	Other	30%	kg and m ³	248.39
4409.20	Non-coniferous:			
4409.201	Caribbean cedar (cedrela odorata)	30%	kg and m ³	
4409.202	Greenheart	30%	kg and m ³	248.52
4409.203	Mahogany	5%	kg and m ³	248.53
4409.204	Mora	30%	kg and m ³	248.54
4409.209	Other	30%	kg and m ³	
44.10	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.			
4410.10	Of wood	10%	kg	634.22
4410.90	Of other ligneous materials	10%	kg	634.23
4411.00	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	10%	kg	634.5
44.12	Plywood, veneered panels and similar laminated wood.			
4412.001	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness	30%	kg and m ³	634.3
4412.009	Other	10%	kg and m ³	634.4
4413.00	Densified wood, in blocks, plates, strips or profile shapes.	10%	kg	634.21
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.		kg	635.41

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood.			
4415.10	Cases, boxes, crates, drums and similar packings; cable-drums	10%	kg	635.11
4415.20	Pallets, box pallets and other load boards	45%	kg	635.12
44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.			
4416.001	Casks, barrels and puncheons, of oak	10%	kg	635.21
4416.009	Other	20%	kg	635.29
44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.			
4417.001	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels	30%	kg	635.911
4417.002	Tools, tool bodies and other tool handles	10%	kg	635.912
4417.003	Broom or brush bodies	10%	kg	635.913
4417.009	Other	10%	kg	635.919
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.			
4418.10	Windows, French-windows and their frames	30%	kg	635.31

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4418.20	Doors and their frames and thresholds	30%	kg	635.32
4418.30	Parquet panels	30%	kg	635.391
4418.40	Shuttering for concrete constructional work	30%	kg	635.392
4418.50	Shingles and shakes:			
4418.501	Shingles	30%	kg and thousand shingles	635.331
4418.502	Shakes	30%	kg	635.332
4418.90	Other:			
4418.901	Cellular wood panels, whether or not faced with based metal	10%	kg	635.393
4418.909	Other	30%	kg	635.399
4419.00	Tableware and kitchenware, of wood.	45%	kg	635.42
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.			
4420.10	Statuettes and other ornaments, of wood	45%	kg	635.491
4420.90	Other:			
4420.901	Wood marquetry and inlaid wood	10%	kg and m ³	635.492
4420.909	Other	45%	kg	635.499
44.21	Other articles of wood.			
4421.10	Clothes hangers	45%	kg	635.991
4421.90	Other:			
4421.901	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	10%	kg	635.992
4421.902	Roller blinds, rollers for spring blinds; spigots; wooden pegs and pins for footwear	10%	kg	635.993

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4421.903	Letters, figures, moulding patterns, templates; paving blocks; match splints; trellises and fencing panels; Venetian and other blinds; labels for horticulture; dowel pins	30%	kg	635.994
4421.904	Capacity measures; ladders and steps	30%	kg	635.995
4421.909	Other	45%	kg	635.999

(a) 247.501 and 247.502 include 247.51 and 247.52

Chapter 45

Cork and articles of cork

Note.

1. This Chapter does not cover:

(a) Footwear or parts of footwear of Chapter 64;

(b) Headgear or parts of headgear of Chapter 65; or

(c) Articles of Chapter 95 (for example, toys, games, sports requisites)

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.			
4501.10	Natural cork, raw or simply prepared	5%	kg	244.03
4501.90	Other	5%	kg	244.04
4502.00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	5%	kg	244.02
45.03	Articles of natural cork.			
4503.001	Discs, washers and wafers for lining crown corks and other closures for bottles, jars and the like; stoppers including blanks with rounded edges	30%	kg	633.101(a)
4503.002	Bath, table, typewriter and other mats	45%	kg	633.102(a)
4503.003	Lifebuys	10%	kg	633.103(a)
4503.009	Other	10%	kg	633.109(a)
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.			
4504.001	Agglomerated cork	10%	kg	633.201(b)
4504.002	Bottle corks and stoppers	10%	kg	633.202(b)
4504.009	Other articles of agglomerated cork	10%	kg	633.209(b)

(a) 633.101, 633.102, 633.103 and 633.109 include 633.11 and 633.19.

(b) 633.201, 633.202 and 633.209 include 633.21 and 633.29.

Chapter 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Notes.

1. In this Chapter the expression "plaiting materials" means materials in any state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, raffia, narrow leaves or strips cut from broad leaves) or bark, unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This Chapter does not cover:
 - (a) Wall coverings of heading No. 4814.00;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading No. 56.07);
 - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
 - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
 - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
3. For the purposes of heading No. 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).			
4601.10	Plaits and similar products of plaiting materials, whether or not assembled into strips	10%	kg	899.73
4601.20	Mats, matting and screens of vegetable materials	45%	kg	899.74
4601.90	Other:			
4601.901	Straw envelopes for bottles	45%	kg	899.791
4601.909	Other	30%	kg	899.799
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.			
4602.001	Handbags	45%	kg and No	899.711
4602.009	Other	45%	kg	899.719

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SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC
MATERIAL; WASTE AND SCRAP OF PAPER OR
PAPERBOARD; PAPER AND PAPERBOARD AND
ARTICLES THEREOF

Chapter 47

Pulp of wood or of other fibrous cellulosic
material; waste and scrap of paper
or paperboard

Note.

1. For the purposes of heading No. 4702.00, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4701.00	Mechanical wood pulp.	10%	kg	251.2
4702.00	Chemical wood pulp, dissolving grades.	10%		251.3
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.			
4703.10	Unbleached	10%	kg	251.4
4703.20	Semi-bleached or bleached	10%	kg	251.5
47.04	Chemical wood pulp, sulphite, other than dissolving grades.			
4704.10	Unbleached	10%	kg	251.61
4704.20	Semi-bleached or bleached	10%	kg	251.62
4705.00	Semi-chemical wood pulp.	10%	kg	251.91
47.06	Pulps of other fibrous cellulosic material.			
4706.10	Cotton linters pulp	10%	kg	251.921
4706.90	Other:			
4706.901	Pulp of bagasse	10%	kg	251.922
4706.909	Other	10%	kg	251.929
4707.00	Waste and scrap of paper or paperboard.	10%	kg	251.1

Chapter 48

Paper and paperboard; articles of paper pulp, of paper or of paperboard

Notes.

1. This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading No. 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading No. 34.01), or with polishes, creams or similar preparations (heading No. 34.05);
 - (e) Sensitised paper or paperboard of headings Nos. 37.01 to 3704.00;
 - (f) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No. 4814.00 (Chapter 39);
 - (g) Articles of heading No. 42.02 (for example, travel goods);
 - (h) Articles of Chapter 46 (manufactures of plaiting material);
 - (ij) Paper yarn or textile articles of paper yarn (Section XI);
 - (k) Articles of Chapter 64 or Chapter 65;
 - (l) Abrasive paper or paperboard (heading No. 68.05) or paper- or paperboard-backed mica (heading No. 6814.00) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (m) Metal foil backed with paper or paperboard (Section XV);
 - (n) Articles of heading No. 92.09; or
 - (o) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

2. Subject to the provisions of Note 6, headings Nos. 4801.00 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout mass by any method. Except where heading No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed, for example, by coating or impregnation.
3. In this Chapter the expressing "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical process, unsized or very lightly sized, having a smoothness on each side not exceeding 200 seconds Bekk, weighing not less than 40 g per square metre and not more than 57 g per square metre and having an ash content by weight not exceeding 8%.
4. In addition to hand-made paper and paperboard, heading No. 48.02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m²

- (a) containing 10% or more of fibres obtained by a mechanical process, and
1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
- (b) containing more than 8% ash, and
1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
- (c) containing more than 3% ash and having a brightness of 60% or more ^(*); or
- (d) containing more than 3% but not more than 8% ash, having a brightness less than 60% ^(*), and a burst index equal to or less than 2.5 kPa/g/m²; or
- (e) containing 3% ash or less, having a brightness of 60% or more ^(*) and a burst index equal to or less than 2.5 kPa/g/m².

For paper or paperboard weighing more than 150 g/m².

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more (*), and
 - 1. a caliper of 225 micrometres (microns) or less, or
 - 2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or
- (c) having a brightness of less than 60% (*), a caliper of 254 micrometres (microns) or less and an ash content more than 8%.

Heading No. 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

- 5. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 6. Paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings Nos. 4801.00 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 7. Headings Nos. 4801.00, 48.02, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 15 cm; or

(*) Brightness is to be measured by the Elrepho, GE or any equivalent internationally recognised brightness testing method.

- (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 6, in heading No. 48.02.

- 8. For the purposes of heading No.4814.00, the expression "wallpaper and similar wall coverings" applies only to:
 - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading No. 4815.00.

- 9. Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
- 10. Heading No. 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

11. Except for the goods of heading No. 4814.00 or 4821.00, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4801.00	Newsprint, in rolls or sheets.	Free	kg	641.1
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 4801.00 or 48.03; hand-made paper and paperboard.			
4802.001	Paper for use in the printing industry	Free	kg	641.281(a)
4802.002	Hand-made paper and paperboard	10%	kg	641.21
4802.003	Writing and printing paper	10%	kg	641.282(a)
4802.009	Other	10%	kg	641.289(a)
48.03	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.			
4803.001	Wadding for use in the manufacture of sanitary towels and tampons	5%	kg	641.631
4803.002	Toilet or facial tissue stock	10%	kg	641.632
4803.003	Other cellulose wadding and webs	10%	kg	641.633
4803.009	Other	10%	kg	641.639
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.			
4804.001	Wrapping and packing paper	10%	kg	641.401(b)
4804.002	Other kraft paper	10%	kg	641.402(b)
4804.003	Kraft paperboard	10%	kg	641.409(b)

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
48.05	Other uncoated paper and paperboard, in rolls or sheets.			
4805.001	Paper	10%	kg	641.591(c)
4805.002	Paperboard	10%	kg	641.592(c)
4806.00	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	10%	kg	641.53
48.07	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.			
4807.10	Paper and paperboard, laminated internally with bitumen, tar or asphalt	10%	kg	641.91
4807.90	Other	10%	kg	641.92
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 48.03 or 48.18.			
4808.10	Corrugated paper and paperboard, whether or not perforated:			
4808.101	Corrugated paperboard with glued flat surface sheets	10%	kg	641.641
4808.109	Other	10%	kg	641.649
4808.20	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	10%	kg	641.61
4808.30	Other kraft paper, creped or crinkled, whether or not embossed or perforated	10%	kg	641.62
4808.90	Other	10%	kg	641.69

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4809.00	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	10%	kg	641.31
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets.			
4810.001	Paper and paperboard of a kind used for writing, printing or other graphic purposes	10%	kg	641.35 (d)
4810.009	Other	10%	kg	641.74 (e)
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading 48.03, 4809.00, 48.10 or 48.18.			
4811.10	Tarred, bituminised or asphalted paper and paperboard	10%	kg	641.73
4811.20	Gummed or adhesive paper and paperboard	10%	kg	641.78
4811.30	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives)	10%	kg	641.71 (f)
4811.40	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	10%	kg	641.791

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	10%	kg	641.792
4812.00	Filter blocks, slabs and plates, of paper pulp.	10%	kg	641.93
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.			
4813.10	In the form of booklets or tubes	10%	kg	642.41
4813.20	In rolls of a width not exceeding 5 cm	Free	kg	642.42
4813.90	Other	Free	kg	641.55
4814.00	Wallpaper and similar wall coverings; window transparencies of paper.	30%	kg	641.94
4815.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	30%	kg and m ²	659.11
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 4809.00), duplicator stencils and offset plates, of paper, whether or not put up in boxes.			
4816.10	Carbon or similar copying papers	30%	kg	642.421
4816.20	Self-copy paper	10%	kg	642.422
4816.30	Duplicator stencils	10%	kg	642.423
4816.90	Other	10%	kg	642.429
4817.00	Envelopes, letter cards, plain post-cards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.			
4817.10	Envelopes	45%	kg	642.21
4817.20	Letter cards, plain postcards and correspondence cards	45%	kg	642.22

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4817.30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	45%	kg	642.23
48.18	Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.			
4818.10	Toilet paper	45%	kg	642.43
4818.20	Handkerchiefs, cleansing or facial tissues and towels	45%	kg	642.941
4818.30	Tablecloths and serviettes:			
4818.301	Tablecloths	30%	kg	642.942
4818.302	Serviettes	45%	kg	642.943
4818.40	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:			
4818.401	Sanitary towels and tampons	30%	kg	642.951
4818.402	Napkins and napkin liners for babies	45%	kg	642.952
4818.409	Other	45%	kg	642.959
4818.50	Articles of apparel and clothing accessories	45%	kg	642.944
4818.90	Other	45%	kg	642.949
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.			
4819.10	Cartons, boxes and cases, of corrugated paper or paperboard	30%	kg	642.11
4819.20	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	10%	kg	642.12
4819.30	Sacks and bags, having a base of a width of 40 cm or more:			
4819.301	Unprinted	30%	kg	642.131
4819.309	Other	10%	kg	642.139
4819.40	Other sacks and bags, including cones:			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4819.401	Unprinted	30%	kg	642.141
4819.409	Other	10%	kg	642.149
4819.50	Other packing containers, including record sleeves	10%	kg	642.15
4819.60	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	45%	kg	642.16
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.			
4820.10	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	45%	kg	642.31
4820.20	Exercise books	30%	kg	642.32
4820.30	Binders, folders and file covers	45%	kg	642.33
4820.40	Manifold business forms and interleaved carbon sets	45%	kg	642.34
4820.50	Album for samples or for collections	45%	kg	642.35
4820.90	Other	45%	kg	642.39
4821.00	Paper or paperboard labels of all kinds, whether or not printed.	30%	kg	892.81
4822.00	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	10%	kg	642.91
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
4823.10	Gummed or adhesive papers, in strips or rolls	45%	kg	642.44
4823.20	Filter paper and paperboard	45%	kg	642.45
4823.30	Cards, not punched, for punch card machines, whether or not in strips	10%	kg	642.92
4823.40	Rolls, sheets and dials, printed for self-recording apparatus	10%	kg	642.991
4823.50	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	45%	kg	642.48
4823.60	Trays, dishes, plates, cups and the like, of paper or paperboard	45%	kg	642.93
4823.70	Moulded or pressed articles of paper pulp	10%	kg	642.992
4823.90	Other:			
4823.901	Dress patterns, of paper	Free	kg	642.993
4823.909	Other	10%	kg	642.999

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- (a) 641.281, 641.282 and 641.289 include 641.22 to 641.27 and 641.29
 - (b) 641.401, 641.402 and 641.409 include 641.41, 641.42 and 641.46 to 641.48.
 - (c) 641.591 and 641.592 include 641.51, 641.52, 641.54 and 641.56 to 641.59.
 - (d) 641.35 includes 641.32 to 641.34.
 - (e) 641.74 includes 641.74 to 641.77.
 - (f) 641.71 includes 641.71 and 641.72.

Chapter 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Notes.

1. This Chapter does not cover:
 - (a) Photographic negatives or positives on transparent bases (Chapter 37);
 - (b) Maps, plans or globes, in relief, whether or not printed (heading No. 9023.00);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading No. 9702.00), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No. 9704.00, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of a computer, embossed, photographed, photocopied, thermocopied or typewritten.
3. 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 classified in heading No. 49.01, whether or not containing advertising material.
4. Heading No. 49.01 also covers:
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or apart 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.

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5. Subject to Note 3 to this Chapter, heading No. 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading No. 49.11.
6. For the purposes of heading No. 4903.00, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			
4901.10	In single sheets, whether or not folded	Free	kg	892.15
4901.90	Other:			
4901.91	Dictionaries and encyclopaedias, and serial instalments thereof	Free	kg	892.16
4901.99	Other	Free	kg	892.19
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.			
4902.001	Newspapers	Free	kg	892.201(a)
4902.009	Other	Free	kg	892.209(a)
4903.00	Children's picture, drawing or colouring books.	Free	kg	892.12
4904.00	Music, printed or in manuscript, whether or not bound or illustrated.	Free	kg	892.85
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.			
4905.10	Globes	Free	kg	892.141
4905.90	Other:			
4905.91	In book form	Free	kg	892.13
4905.99	Other	Free	kg	892.149
4906.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	Free	kg	892.82

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
49.07	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.			
4907.001	Unused postage, revenue or similar stamps	Free	kg	892.831
4907.002	Bank and currency notes	Free	kg	892.832
4907.003	Cheque forms	45%	kg	892.833
4907.009	Other	45%	kg	892.839
4908.00	Transfers (decalcomanias).	30%	kg	892.41
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings			
4909.001	Printed or illustrated postcards	45%	kg	892.421
4909.009	Other	45%	kg	892.429
4910.00	Calendars of any kind, printed, including calendar blocks.	45%	kg	892.84
49.11	Other printed matter, including printed pictures and photographs.			
4911.001	Microcopies, anatomical, botanical and other instrumental charts and diagrams	10%	kg	892.881(b)
4911.002	Schematic maps	10%	kg	892.882(b)
4911.003	Calendar backs and window transparencies	30%	kg	892.883(b)
4911.009	Other	45%	kg	892.889(b)

(a) 892.201 and 892.209 include 892.21 and 892.29.

(b) 892.881, 892.882, 892.883, 892.889 include 892.86, 892.87 and 892.89.

000300

SECTION XI

TEXTILE AND TEXTILE ARTICLES

Notes.

1. This Section does not cover:

- (a) Animal brush making bristles or hair (heading No. 0502.00); horsehair or horsehair waste (heading No. 0503.00);
- (b) Human hair or articles of human hair (heading No. 0501.00, 6703.00 or 6704.00), except straining cloth of a kind commonly used in oil presses or the like (heading No. 5911.00);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading No. 2524.00 or articles of asbestos or other products of heading No. 6812.00 or 68.13;
- (e) Articles of heading No. 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials);
- (f) Sensitised textiles of headings Nos. 37.01 to 3704.00;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskins, artificial fur or articles thereof, of heading No. 43.03 or 43.04;
 - (l) Articles of textile materials of heading No. 4201.00 or 42.02;
 - (m) Products or articles of Chapter 48 (for example, cellulose wadding);
 - (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - (o) Hair-nets or other headgear or parts thereof of Chapter 65;
 - (p) Goods of Chapter 67;
 - (q) Abrasive-coated textile material (heading No. 68.05) and also carbon fibres or articles of carbon fibres of heading No. 6815.00;
 - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings); or
 - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets).
2. (A) Goods classifiable in Chapters 50 to 55 or in heading No. 5809.00 or 5902.00 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
- (B) For the purposes of the above rule:
- (a) Gimped horsehair yarn (heading No. 5110.00) and metallised yarn (heading No. 5605.00) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

- (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
 - (c) When both Chapters 54 and 55 are involved with my other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
- (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man-made fibres (including yarn of two or more nonofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (d) Of coir, consisting of three or more piles;
 - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
 - (f) Reinforced with metal thread.

(B) Exceptions:

- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
- (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
- (c) Silk worm gut of heading No. 5006.00, and monofilaments of Chapter 54;
- (d) Metallised yarn of heading No. 5605.00; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and
- (e) Chenille yarn, gimped yarn and loop wale-yarn of heading No. 5606.00.

4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:

- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
- (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g 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 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached:
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - (d) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings Nos. 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:

- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
- (b) Dressed; and
- (c) With a final "Z" twist.

6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

Single yarn of nylon or other polyamides, or of polyesters.....60 cN/tex

Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters.....53 cN/tex

Single, multiple (folded) or cabled yarn of viscose rayon.....27cN/tex.

7. For the purposes of this Section, the expression "made-up" means:

- (a) Cut otherwise than into squares or rectangles;
- (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
- (c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics, the cut edges of which have been prevented from unravelling by whipping or by other simple means;
- (d) Cut to size and having undergone a process of drawn thread work;
- (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

- (f) Knitted or crocheted to shape, presented in the form of a number of items in the length.
8. Chapters 50 to 55 and, except where the context otherwise requires, Chapters 56 to 60, do not apply to goods made up within the meaning of Note 7 above. Chapters 50 to 55 do not apply to goods of Chapters 56 to 59.
 9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
 10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
 11. For the purposes of this Section, the expression "impregnated" includes "dipped".
 12. For the purposes of this Section, the expression "polyamides" includes "aramids".
 13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale.

Subheading Notes.

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:
 - (a) Elastomeric yarn

Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

(b) Unbleached yarn

Yarn which:

- (i) has the natural colour of its constituent fibres has not **been bleached, dyed (whether or not in the mass) or printed; or**
- (ii) is of indeterminate colour ("grey yarn"), manufactured **from garnetted stock.**

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) **and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).**

(c) Bleached yarn

Yarn which:

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed **white (whether or not in the mass) or treated with a white dressing;**
- (ii) consists of a mixture of unbleached and bleached fibres; **or**
- (iii) is multiple (folded) or cabled and consists of **unbleached and bleached yarns.**

(d) Coloured (dyed or printed) yarn

Yarn which:

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from **dyed or printed fibres;**
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with **coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;**

- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, mutatis mutandis, to monofilament and to strip or the like of Chapter 54.

(e) Unbleached woven fabric

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(f) Bleached woven fabric

Woven fabric which:

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

(g) Dyed woven fabric

Woven fabric which:

- (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- (ii) consists of coloured yarn of a single uniform colour.

(h) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

- (i) consists of yarns of different colours or yarns of **different shades of the same colour** (other than the **atural colour of the constituent fibres**);
- (ii) consists of unbleached or bleached yarn and **coloured yarn; or**
- (iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and p'eece ends **is not** taken into consideration).

(ij) Printed woven fabric

Woven fabric which has been printed in the piece, whether or **not** made from yarns of different colours.

(The following are also regarded as printed woven fabrics: **woven** fabrics bearing designs made, for example, with brush or **spray** gun, by means of transfer paper, by flocking or by the **batik** process.)

The process of mercerisation does not affect the **lassification of** yarns or fabrics within the above categories.

(k) Plain weave

A fabric construction in which each yarn of the weft **passes** alternately over and under successive yarns of the warp and **each** yarn of the warp passes alternately over and under successive **yarns** of the weft.

- (A) Products of Chapters 56 to 63 containing two or more **textile** materials are to be regarded as consisting wholly of that **textile** material which would be selected under Note 2 of this Section **for** the classification of a product of Chapters 50 to 55 consisting of the same textile materials.

(B) For the application of this rule:

- (a) where appropriate, only the part which determines **the** classification under Interpretative Rule 3 shall be taken into account;
- (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of **the** ground fabric;
- (c) in the case of embroidery of heading No. 5810.00 only **the** ground fabric shall be taken into account. **However,** embroidery without visible ground shall be classified **with** reference to the embroidering threads alone.

Chapter 50

Silk

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
5001.00	Silk-worm cocoons suitable for reeling.	5%	kg	261.41
5002.00	Raw silk (not thrown).	10%	kg	261.3
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).			
5003.10	Not carded or combed	10%	kg	261.42
5003.90	Other	10%	kg	261.49
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	10%	kg	651.92
5005.00	Yarn spun from silk waste, not put up for retail sale.	10%	kg	651.93
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	10%	kg	651.94
5007.00	Woven fabrics of silk or of silk waste.	10%	kg and m ²	654.1

Chapter 51

Wool, fine or coarse animal hair; horsehair
yarn and woven fabric

Note.

1. Throughout the Nomenclature:

- (a) "Wool" means the natural fibre grown by sheep or lambs;
- (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading No. 0502.00) and horsehair (heading No. 0503.00).

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
51.01	Wool, not carded or combed.			
5101.10	Greasy, including fleece-washed wool	5%	kg	268.1
5101.20	Degreased, not carbonised	5%	kg	268.21
5101.30	Carbonised	5%	kg	268.29
51.02	Fine or coarse animal hair, not carded or combed.			
5102.10	Fine animal hair	5%	kg	268.3
5102.20	Coarse animal hair	5%	kg	268.59
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.			
5103.001	Noils of wool or of fine animal hair	10%		268.63
5103.009	Other	10%		268.69
5104.00	Garnetted stock of wool or of fine or coarse animal hair.	10%	kg	268.62
5105.00	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	10%		268.7
5106.00	Yarn of carded wool, not put up for retail sale.	10%	kg	651.12(a)
5107.00	Yarn of combed wool, not put up for retail sale.	10%	kg	651.13(b)
5108.00	Yarn of fine animal hair (carded or combed), not put up for retail sale.	10%	kg	651.14
5109.00	Yarn of wool or of fine animal hair, put up for retail sale.	10%	kg	651.16(c)
5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for			

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Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
5111.00	Woven fabrics of carded wool or of carded fine animal hair.	10%	kg and m ²	654.71(d)
5112.00	Woven fabrics of combed wool or of combed fine animal hair.	10%	kg and m ²	654.72(d)
5113.00	Woven fabrics of coarse animal hair or of horsehair.	10%	kg and m ²	654.92

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- (a) 651.12 includes 651.12 and 651.17
 - (b) 651.13 includes 651.13 and 651.18
 - (c) 651.16 includes 651.16 and 651.19
 - (d) 654.71 and 654.72 include 654.2, 654.31, 654.32, 654.33 and 654.34.

Chapter 52

Cotton

10

Subheading Note.

1. For the purposes of subheadings Nos. 5209.401 and 5211.401, the expression "denim" means fabrics of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are dyed blue and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of blue than that of the warp yarns.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
52.01	Cotton, not carded or combed.			
5201.001	Sea Island cotton	5%	kg	263.11
5201.009	Other	5%	kg	263.19
5202.00	Cotton waste (including yarn waste and garnetted stock).	10%	kg	263.3
5203.00	Cotton, carded or combed.	10%	kg	263.4
52.04	Cotton sewing thread, whether or not put up for retail sale.			
5204.10	Not put up for retail sale	10%	kg	651.21
5204.20	Put up for retail sale	10%	kg	651.22
5205.00	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	10%	kg	651.33
5206.00	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put for retail sale.	10%	kg	651.34
52.07	Cotton yarn (other than sewing thread) put up for retail sale.			
5207.10	Containing 85% or more by weight of cotton	10%	kg	651.31
5207.90	Other	10%	kg	651.32
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² .			
5208.10	Unbleached:			
5208.101	Sea Island cotton	10%	kg and m ²	652.211
5208.109	Other	10%	kg and m ²	652.219
5208.20	Bleached:			
5208.201	Sea Island cotton	10%	kg and m ²	652.311
5208.209	Other	10%	kg and m ²	652.319
5208.30	Dyed:			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
5208.301	Sea Island cotton	10%	kg and m ²	652.321
5208.309	Other	10%	kg and m ²	652.329
5208.40	Of yarns of different colours:			
5208.401	Sea Island cotton	10%	kg and m ²	652.331
5208.409	Other	10%	kg and m ²	652.339
5208.50	Printed:			
5208.501	Sea Island cotton	10%	kg and m ²	652.341
5208.509	Other	10%	kg and m ²	652.349
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² .			
5209.10	Unbleached:			
5209.101	Sea Island cotton	10%	kg and m ²	652.221
5209.109	Other	10%	kg and m ²	652.229
5209.20	Bleached:			
5209.201	Sea Island cotton	10%	kg and m ²	652.411
5209.209	Other	10%	kg and m ²	652.419
5209.30	Dyed:			
5209.301	Sea Island cotton	10%	kg and m ²	652.421
5209.309	Other	10%	kg and m ²	652.429
5209.40	Of yarns of different colours:			
5209.401	Denim	10%	kg and m ²	652.43
5209.402	Sea Island cotton	10%	kg and m ²	652.441
5209.409	Other	10%	kg and m ²	652.449
5209.50	Printed:			
5209.501	Sea Island cotton	10%	kg and m ²	652.451
5209.509	Other	10%	kg and m ²	652.459
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² .			
5210.10	Unbleached	10%	kg and m ²	652.23
5210.20	Bleached	10%	kg and m ²	652.51
5210.30	Dyed	10%	kg and m ²	652.52
5210.40	Of yarns of different colours	10%	kg and m ²	652.53
5210.50	Printed	10%	kg and m ²	652.54

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² .			
5211.10	Unbleached	10%	kg and m ²	652.24
5211.20	Bleached	10%	kg and m ²	652.61
5211.30	Dyed	10%	kg and m ²	652.62
5211.40	Of yarns of different colours:			
5211.401	Denim	10%	kg and m ²	652.63
5211.409	Other	10%	kg and m ²	652.64
5211.50	Printed	10%	kg and m ²	652.65
52.12	Other woven fabrics of cotton.			
5212.001	Unbleached	10%	kg and m ²	652.27 (a)
5212.002	Bleached	10%	kg and m ²	652.901 (b)
5212.003	Dyed	10%	kg and m ²	652.902 (b)
5212.004	Of yarns of different colours	10%	kg and m ²	652.903 (b)
5212.005	Printed	10%	kg and m ²	652.904 (b)

(a) 652.27 includes 652.25 and 652.26

(b) 652.901, 652.902, 652.903 and
652.904 include 652.91 to 652.98

Chapter 53

Other vegetable textile fibres; paper yarn
and woven fabrics of paper yarn

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).			
5301.10	Flax, raw or retted	5%	kg	265.11
5301.20	Flax, broken, scutched, hackled or otherwise processed, but not spun	5%	kg	265.12
5301.30	Flax tow and waste	10%	kg	265.13
53.02	True hemp (<u>Cannabis sativa L.</u>) raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).			
5302.10	True hemp, raw or retted	5%	kg	265.21
5302.90	Other	10%	kg	265.29
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).			
5303.10	Jute and other textile bast fibres, raw or retted	5%	kg	264.1
5303.90	Other	10%	kg	264.9
53.04	Sisal and other textile fibres of the genus <u>Agave</u> , raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).			
5304.10	Sisal and other textile fibres of the genus <u>Agave</u> , raw	5%	kg	265.41
5304.90	Other	10%	kg	265.49

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
53.05	Coconut, abaca (Manila hemp or <u>Musa textilis Nee</u>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).			
5305.001	Coconut fibres (coir) raw	5%	kg	265.71
5305.002	Coconut fibres (coir) processed	5%	kg	265.791
5305.003	Abaca (Manila hemp) raw	5%	kg	265.51
5305.004	Abaca (Manila hemp) processed	5%	kg	265.591
5305.005	Other vegetable textile fibres, raw or processed but not spun	5%	kg	265.801(a)
5305.006	Waste of coconut fibres (including yarn waste and garnetted stock)	10%	kg	265.799
5305.007	Waste of abaca Manila hemp (yarn waste and garnetted stock)	10%	kg	265.599
5305.009	Other	10%	kg	265.809(a)
53.06	Flax yarn.			
5306.001	Not put up for retail sale	10%	kg	651.961
5306.002	Put up for retail sale	10%	kg	651.962
5307.00	Yarn of jute or of other textile fibres of heading No. 53.03.	10%	kg	651.97
5308.00	Yarn of other vegetable textile fibres; paper yarn.	10%	kg	651.99
5309.00	Woven fabrics of flax.	10%	kg and m ²	654.4
5310.00	Woven fabrics of jute or of other textile bast fibres of heading No. 53.03.	10%	kg and m ²	654.5
5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of yarn.	10%	kg and m ²	654.93

(a) 265.801 and 265.809 include 265.81 and 265.89

Chapter 54

Man-made filaments

Notes.

Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

- (a) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
- (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic fibres as defined at (a); artificial fibres as defined at (b).

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

- 2. Headings Nos. 54.02 and 5403.00 do not apply to synthetic or artificial filament tow of Chapter 55.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.			
5401.10	Of synthetic filaments:			
5401.101	Not put up for retail sale	10%	kg	651.411
5401.102	Put up for retail sale	10%	kg	651.412
5401.20	Of artificial filaments:			
5401.201	Not put up for retail sale	10%	kg	651.421
5402.202	Put up for retail sale	10%	kg	651.422
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.			
5402.001	Textured yarn	10%	kg	651.5
5402.009	Other	10%	kg	651.66(a)
5403.00	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	10%	kg	651.76(b)
5404.00	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	10%	kg	651.88
5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	10%	kg	651.77

Heading No.	Description of Goods	Rate of Duty	Unit(s)	Rev 3
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale.			
5406.10	Synthetic filament yarn	10%	kg	651.61
5406.20	Artificial filament yarn	10%	kg	651.71
5407.00	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 5404.00.	10%	kg and m ²	653.1
5408.00	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 5405.00.	10%	kg and m ²	653.5

(a) 651.66 includes 651.62, 651.63, 651.64 and 651.69

(b) 651.76 includes 651.72, 651.73, 651.74, 651.75 and 651.76

Chapter 55

Man-made staple fibres

Note.

1. Headings Nos. 5501.00 and 5502.00 apply only to man-made filament tow, 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 m;
 - (b) Twist less than 5 turns per metre;
 - (c) Measuring per filament less than 67 decitex;
 - (d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
 - (e) Total measurement of tow more than 20,000 deci x.

Tow of a length not exceeding 2 m is to be classified in heading No. 5503.00 or 5504.00.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
5501.00	Synthetic filament tow.	10%	kg	266.6
5502.00	Artificial filament tow.	10%	kg	267.12
5503.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	10%	kg	266.5
5504.00	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	10%	kg	267.11
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.			
5505.10	Of synthetic fibres	10%	kg	267.21
5505.20	Of artificial fibres	10%	kg	267.22
5506.00	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	10%	kg	266.7
5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	10%	kg	267.13
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.			
5508.10	Of synthetic staple fibres:			
5508.101	Not put up for retail sale	10%	kg	651.431
5508.102	Put up for retail sale	10%	kg	651.432
5508.20	Of artificial staple fibres:			
5508.201	Not put up for retail sale	10%	kg	651.441
5508.202	Put up for retail sale	10%	kg	651.442
5509.00	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	10%	kg	651.82 (a)

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
5510.00	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	10%	kg	651.86 (b)
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.			
5511.001	Of synthetic staple fibres	10%	kg	651.81 (c)
5511.002	Of artificial staple fibres	10%	kg	651.85
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.			
5512.10	Containing 85% or more by weight of polyester staple fibres	10%	kg and m ²	653.21
5512.20	Containing 85% or more by weight of acrylic or modacrylic staple fibres	10%	kg and m ²	653.25
5512.90	Other	10%	kg and m ²	653.29
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² .			
5513.001	Of polyester staple fibres	10%	kg and m ²	653.31
5513.002	Of other synthetic staple fibres	10%	kg and m ²	653.32
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² .			
5514.001	Of polyester staple fibres	10%	kg and m ²	653.33
5514.002	Of other synthetic staple fibres	10%	kg and m ²	653.34

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
5515.00	Other woven fabrics of synthetic staple fibres.	10%	g and m ²	653.4
55.16	Woven fabrics of artificial staple fibres.			
5516.10	Containing 85% or more by weight of artificial staple fibres	10%	kg and m ²	653.6
5516.20	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments.	10%	kg and m ²	653.83
5516.30	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair.	10%	kg and m ²	653.82
5516.40	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton	10%	kg and m ²	653.81
5516.90	Other	10%	kg and m ²	653.89

- (a) 651.82 includes 651.82 and 651.84
(b) 651.86 includes 651.86 and 651.87
(c) 651.81 includes 651.81 and 651.83

Chapter 56

Wadding, felt and nonwovens; special yarns;
twine, cordage, ropes and cables and
articles thereof

Notes.

1. This Chapter does not cover:
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading No. 34.01, polishes, creams or similar preparations of heading No. 34.05, fabric softeners of heading No. 38.09) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading No. 5811.00;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No. 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No. 6814.00); or
 - (e) Metal foil on a backing of felt or nonwovens (Section XV).
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings Nos. 5602.00 and 5603.00 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading No. 5603.00 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings Nos. 5602.00 and 5603.00 do not, however, cover:

- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
 - (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
 - (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading No. 56.04 does not cover textile yarn, or strip or the like of heading No. 5404.00 or 5405.00, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.			
5601.10	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:			
5601.101	Sanitary towels and tampons	30%	kg	657.712
5601.109	Other	30%	kg	657.713
5601.20	Wadding; other articles of wadding:			
5601.201	Wadding for use in the manufacture of sanitary towels and tampons			
5601.202	Rolls of wadding for cigarette filter tips	5%	kg	657.711
5601.208	Other wadding	5%	kg	657.714
5601.209	Other articles of wadding	10%	kg	657.715
5601.30	Textile flock and dust and mill neps	30%	kg	657.719
5602.00	Felt, whether or not impregnated, coated, covered or laminated.	10%	kg	657.716
5603.00	Nonwovens, whether or not impregnated, coated, covered or laminated.	10%	kg and m ²	657.1

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 5404.00 or 5405.00, impregnated, coated, covered or sheathed with rubber or plastics.			
5604.10	Rubber thread and cord, textile covered	5%	kg	657.81
5604.20	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	10%	kg	657.85
5604.90	Other	10%	kg	657.89
5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 5404.00 or 5405.00, combined with metal in the form of thread, strip or powder or covered with metal.	10%	kg	651.91
5606.00	Gimped yarn, and strip and the like of heading No. 5404.00 or 5405.00, gimped (other than those of heading No. 5605.00 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	10%	kg	656.31
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.			
5607.001	Twine and ropes	30%	kg	657.511
5607.009	Other	10%	kg	657.519

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
56.08	Knotted netting of twine, cordage or rope, made up fishing nets and other made up nets, of textile materials.			
5608.10	Of man-made textile materials:			
5608.111	Made-up fishing nets	10%	kg	657.521
5608.112	Net shopping bags	45%	kg	657.522
5608.119	Other	10%	kg	657.523
5608.90	Other:			
5608.901	Made-up fishing nets	10%	kg	657.524
5608.902	Net shopping bags	45%	kg	657.525
5608.909	Other	10%	kg	657.529
5609.00	Articles of yarn, strip or the like of heading No. 5404.00 or 5405.00, twine, cordage, rope or cables, not elsewhere specified or included.	30%	kg	657.59

Chapter 57

Carpets and other textile floor coverings

Notes.

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This Chapter does not cover floor covering underlays.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.			
5701.10	Of wool or fine animal hair	45%	kg and m ²	659.21
5701.90	Of other textile materials	45%	kg and m ²	659.29
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.			
5702.001	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	45%	kg and m ²	659.3
5702.002	Floor coverings of coconut fibres (coir)	45%	kg and m ²	659.591
5702.003	Other carpets and floor coverings of wool or fine animal hair	45%	kg and m ²	659.51
5702.004	Other carpets and floor coverings of man-made textile materials	45%	kg and m ²	659.52
5702.009	Other	45%	kg and m ²	659.599
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.			
5703.10	Of wool or fine animal hair	45%	kg and m ²	659.41
5703.20	Of nylon or other polyamides	45%	kg and m ²	659.42
5703.30	Of other man-made textile materials	45%	kg and m ²	659.43
5703.90	Of other textile materials	45%	kg and m ²	659.49
5704.00	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	45%	kg and m ²	659.61
5705.00	Other carpets and other textile floor coverings, whether or not made up.	45%	kg and m ²	659.69

Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Notes.

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading No. 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading No. 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form oops through which weft threads pass.
4. Heading No. 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 56.08.
5. For the purposes of heading No. 5806.00, the expression "narrow woven fabrics" means:
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selve ges (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width no exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading No. 5808.00.

6. In heading No. 58.10, the expression "embroidery" means, inter alia, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading No. 5805.00).
7. In addition to the products of heading No. 5809.00, this Chapter also includes articles made of metal thread and a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 5806.00.			
5801.10	Of wool or fine animal hair	10%	kg and m ²	654.35
5801.20	Of cotton	10%	kg and m ²	652.16(a)
5801.30	Of man-made fibres	10%	kg and m ²	653.9
5801.90	Of other textile materials	10%	kg and m ²	654.95
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 5806.00; tufted textile fabrics, other than products of heading No. 57.03.			
5802.10	Terry towelling and similar woven terry fabrics, of cotton:			
5802.11	Unbleached	30%	kg and m ²	652.12
5802.19	Other	30%	kg and m ²	652.13
5802.20	Terry towelling and similar woven terry fabrics, of other textile materials	10%	kg and m ²	654.96
5802.30	Tufted textile fabrics	10%	kg and m ²	654.97
58.03	Gauze, other than narrow fabrics of heading No. 5806.00.			
5803.10	Of cotton	10%	kg and m ²	652.11
5803.90	Of other textile materials	10%	kg and m ²	654.94
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs.			
5804.10	Tulles and other net fabrics	10%	kg and m ²	656.41
5804.20	Mechanically made lace:			
5804.21	Of man-made fibres	10%	kg	656.421
5804.29	Of other textile materials	10%	kg	656.422
5804.30	Hand-made lace	10%	kg	656.43
5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	10%	kg and m ²	658.91

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
5806.00	Narrow woven fabrics, other than goods of heading No. 5807.00; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	10%	kg and m ²	656.1
5807.00	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	30%	kg	656.2
5808.00	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	10%	kg	656.32
5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 5605.00, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	10%	kg and m ²	654:91
58.10	Embroidery in the piece, in strips or in motifs.			
5810.10	Embroidery without visible ground	10%	kg	656.51
5810.90	Other embroidery	10%	kg	656.59
5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.	10%	kg and m ²	657.4

(a) 652.16 includes 652.14 and 652.15

Chapter 59

Impregnated, coated, covered or laminated
textile fabrics; textile articles of a
kind suitable for industrial use

Notes.

1. Except where the context otherwise requires, for the purposes of **this** Chapter the expression "textile fabrics" applies only to the **woven** fabrics of Chapters 50 to 55 and headings Nos. 58.03 and 5806.00, the braids and ornamental trimmings in the piece of heading No. 5808.00 and the knitted or crocheted fabrics of heading No. 60.02.
2. Heading No. 5903.00 applies to:
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - (1) Fabrics in which the impregnation, coating or covering **cannot** be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account **should be** taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
 - (3) Products in which the textile fabric is either embedded in plastics or entirely coated or covered on both sides with such material, provided that such covering can be seen with the naked eye with no account taken of any resulting change of colour (Chapter 39)
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products of heading No. 5811.00;
 - (b) Fabrics made from yarn, strip or the like, impregnated, **coated**, covered or sheathed with plastics, of heading No. 56.04.

3. For the purposes of heading No. 5905.00, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No. 4814.00) or on a textile backing (generally heading No. 5907.00).

4. For the purposes of heading No. 59.06, the expression "rubberised textile fabrics" means:

- (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 56.04;
- (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and
- (d) Plates, sheets or strip, of cellular rubber, combined with textile fabric, where the textile fabric is more than mere reinforcement, other than textile products of heading No. 5811.00.

5. Heading No. 5907.00 does not apply to:

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

- (e) Wood veneered on a backing of textile fabrics (heading No.4408.00);
 - (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No. 68.05);
 - (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading No. 6814.00); or
 - (h) Metal foil on a backing of textile fabrics (Section XV).
6. Heading No. 5910.00 does not apply to:
- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
 - (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading No.4010.00).
7. Heading No. 5911.00 applies to the following goods, which do not fall in any other heading of Section XI:
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings Nos. 5908.00 to 5910.00), the following only:
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes;
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings Nos.5908.00 to 5910.00) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
5901.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hats foundations.	10%	kg and m ²	657.31
5902.00	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	10%	kg and m ²	657.93
5903.00	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 5902.00.	10%	kg and m ²	657.32
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.			
5904.10	Linoleum	20%	kg and m ²	659.121
5904.90	Other	30%	kg and m ²	659.129
5905.00	Textile wall coverings.	10%	kg and m ²	657.35
59.06	Rubberised textile fabrics, other than those of heading No. 5902.00.			
5906.10	Adhesive tape of a width not exceeding 20 cm	10%	kg	657.331
5906.90	Other:			
5906.91	Knitted or crocheted	10%	kg and m ²	657.332
5906.99	Other	10%	kg	657.339
5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	10%	kg	657.34

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	10%	kg	657.72
5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	10%	kg	657.91
5910.00	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material.	10%	kg	657.92
5911.00	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes.	10%	kg	657.73

Chapter 60

Knitted or crocheted fabrics

Notes.

1. This Chapter does not cover:
 - (a) Crochet lace of heading No. 58.04;
 - (b) Labels, badges or similar articles, knitted or crocheted, of heading No. 5807.00; or
 - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No. 60.01.
2. This Chapter also includes fabrics made of metal thread and a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.			
6001.001	Of cotton	10%	kg and m ²	655.101 (a)
6001.002	Of man-made fibres	10%	kg and m ²	655.102 (a)
6001.009	Of other textile materials	10%	kg and m ²	655.109 (a)
60.02	Other knitted or crocheted fabrics.			
6002.001	Of wool or fine animal hair	10%	kg and m ²	655.201 (b)
6002.002	Of cotton	10%	kg and m ²	655.202 (b)
6002.003	Of polyester fibres	10%	kg and m ²	655.203 (b)
6002.004	Of other man-made fibres	10%	kg and m ²	655.204 (b)
6002.009	Other	10%	kg and m ²	655.209 (b)

(a) 655.101, 655.102 and 655.109 include 655.11, 655.12 and 655.19

(b) 655.201 to 655.204 and 655.209 include 655.21, 655.22, 655.23 and 655.29

Chapter 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
KNITTED OR CROCHETED

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - (a) Goods of heading No. 62.12;
 - (b) Worn clothing or other worn articles of heading No. 6309.00; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).
3. For the purposes of headings Nos. 61.03 and 61.04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising:

one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and

one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

- (b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 61.12.

4. Headings Nos. 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading No. 61.05 does not cover sleeveless garments.
5. For the purposes of heading No. 6111.00:
 - (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
 - (b) Articles which are, prima facie, classifiable both in heading No. 6111.00 and in other headings of this Chapter are to be classified in heading No. 6111.00.
6. For the purposes of heading No. 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
 - (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and

one garment such as an onorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Garments which are, prima facie, classifiable both in heading No. 6113.00 and in other headings of this Chapter, excluding heading No.6111.00, are to be classified in heading No. 6113.00.
8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
9. Articles of this Chapter may be made of metal thread.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6101.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.	45%	kg and No	843.1
6102.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.	45%	kg and No	844.1
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
6103.10	Suits:			
6103.101	Shirt-jac suits.	45%	kg and No	843.211
6103.109	Other	45%	kg and No	843.219
6103.20	Ensembles	45%	kg and No	843.22
6103.30	Jackets and blazers:			
6103.301	Shirt-jacs	45%	kg and No	843.231
6103.309	Other	45%	kg and No	843.239
6103.40	Trousers, bib and brace overalls, breeches and shorts:			
6103.401	Trousers and shorts	45%	kg and No	843.241
6103.409	Other	45%	kg and No	843.249
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
6104.10	Suits	45%	kg and No	844.21
6104.20	Ensembles:			
6104.201	Of cotton	45%	kg and No	844.221
6104.202	Of man-made fibres	45%	kg and No	844.222
6104.209	Of other textile materials	45%	kg and No	844.229
6104.30	Jackets and blazers	45%	kg and No	844.23

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6104.40	Dresses:			
6104.401	Of cotton	45%	kg and No	844.241
6104.402	Of man-made fibres	45%	kg and No	844.242
6104.409	Of other textile materials	45%	kg and No	844.249
6104.50	Skirts and divided skirts:			
6104.501	Of cotton	45%	kg and No	844.251
6104.502	Of man-made fibres	45%	kg and No	844.252
6104.509	Of other textile materials	45%	kg and No	844.259
6104.60	Trousers, bib and brace overalls, breeches and shorts:			
6104.601	Trousers and shorts	45%	kg and No	844.261
6104.609	Other	45%	kg and No	844.269
61.05	Men's or boys' shirts, knitted or crocheted.			
6105.10	Of cotton	45%	kg and No	843.71
6105.20	Of man-made fibres	45%	kg and No	843.791
6105.90	Of other textile materials	45%	kg and No	843.799
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.			
6106.10	Of cotton:			
6106.101	Blouses and shirt-blouses	45%	kg and No	844.71
6106.102	Shirts	45%	kg and No	844.72
6106.20	Of man-made fibres:			
6106.201	Blouses and shirt-blouses	45%	kg and No	844.73
6106.202	Shirts	45%	kg and No	844.74
6106.90	Of other textile materials:			
6106.901	Blouses and shirt-blouses	45%	kg and No	844.75
6106.902	Shirts	45%	kg and No	844.76
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
6107.10	Underpants and briefs:			
6107.11	Of cotton	45%	kg and No	843.811
6107.12	Of man-made fibres	45%	kg and No	843.812
6107.19	Of other textile materials	45%	kg and No	843.819
6107.20	Nightshirts and pyjamas:			
6107.21	Of cotton	45%	kg and No	843.821
6107.22	Of man-made fibres	45%	kg and No	843.822
6107.29	Of other textile materials	45%	kg and No	843.829

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6107.90	Other:			
6107.91	Of cotton	45%	kg and No	843.891
6107.92	Of man-made fibres	45%	kg and No	843.892
6107.99	Of other textile materials	45%	kg and No	843.899
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
6108.10	Slips and petticoats:			
6108.11	Of man-made fibres	45%	kg and No	844.811
6108.19	Of other textile materials	45%	kg and No	844.819
6108.20	Briefs and panties:			
6108.21	Of cotton	45%	kg and No	844.821
6108.22	Of man-made fibres	45%	kg and No	844.822
6108.29	Of other textile materials	45%	kg and No	844.829
6108.30	Nightdresses and pyjamas:			
6108.31	Of cotton	45%	kg and No	844.831
6108.32	Of man-made fibres	45%	kg and No	844.832
6108.39	Of other textile materials	45%	kg and No	844.839
6108.90	Other:			
6108.91	Of cotton:			
6108.911	Undergarments	45%	kg and No	844.891
6108.919	Other	45%	kg and No	844.892
6108.92	Of man-made fibres:			
6108.921	Undergarments	45%	kg and No	844.893
6108.929	Other	45%	kg and No	844.894
6108.99	Of other textile materials:			
6108.991	Undergarments	45%	kg and No	844.895
6108.999	Other	45%	kg and No	844.899
61.09	T-shirts, singlets and other vests, knitted or crocheted.			
6109.10	Of cotton:			
6109.101	T-shirts	45%	kg and No	845.41
6109.102	Singlets and other vests	45%	kg and No	845.42
6109.90	Of other textile materials:			
6109.901	T-shirts	45%	kg and No	845.43
6109.902	Singlets and other vests	45%	kg and No	845.44
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.			

Heading No.	Description of Goods	Rate of Duty	Un't(s)	SITC Rev 3
6110.10	Of wool or fine animal hair	45%	kg and No	845.31
6110.20	Of cotton	45%	kg and No	845.32
6110.30	Of man-made fibres	45%	kg and No	845.33
6110.90	Of other textile materials	45%	kg and No	845.39
6111.00	Babies' garments and clothing accessories, knitted or crocheted.	45%	kg and No	845.12
61.12	Track suits, ski suits and swimwear, knitted or crocheted.			
6112.10	Track suits:			
6112.11	Of cotton	45%	kg and No	845.911
6112.12	Of synthetic fibres	45%	kg and No	845.912
6112.19	Of other textile materials	45%	kg and No	845.919
6112.20	Ski suits	45%	kg and No	845.92
6112.30	Men's or boys' swimwear	45%	kg and No	845.62
6112.40	Women's or girls' swimwear	45%	kg and No	845.64
6113.00	Garments, made up of knitted or crocheted fabrics of heading No. 5903.00, 59.06 or 5907.00.	45%	kg and No	845.24
6114.00	Other garments, knitted or crocheted.	45%	kg and No	845.99
61.15	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.			
6115.001	Panty hose and tights, of synthetic fibres	45%	kg and pair	846.201(a)
6115.002	Panty hose and tights, of other textile materials	45%	kg and pair	846.202(a)
6115.003	Women's full-length or knee-length hosiery, of synthetic fibres	45%	kg and pair	846.203(a)
6115.004	Socks and ankle-socks	45%	kg and pair	846.204(a)
6115.009	Other	45%	kg and pair	846.209(a)
61.16	Gloves, mittens and mitts, knitted or crocheted.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6116.10	Gloves impregnated, coated or covered with plastics or rubber:	30%	kg and pair	846.91
6116.90	Other	30%	kg and pair	846.92
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
6117.10	Shawls, scarves, mufflers, mantillas, veils and the like	45%	kg and No	846.93
6117.20	Ties, bow ties and cravats	45%	kg and No	846.94
6117.80	Other accessories	45%	kg and No	846.991
6117.90	Parts	45%	kg and No	846.999

(a) 846.201 to 846.204 and 846.209 include 846.21, 846.22 and 846.29.

Chapter 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading No. 62.12).
2. This Chapter does not cover:
 - (a) Worn clothing or other worn articles of heading No. 6309.00; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).
3. For the purposes of headings Nos. 62.03 and 62.04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising:

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and

one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfill all the above conditions:

morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

evening dress (tailcoat), generally made of black cloth, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

- b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 62.11.

4. For the purposes of heading No. 6209.00:

- (a) The expression "babies" garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(b) Articles which are, prima facie, classifiable both in heading No. 6209.00 and in other headings of this Chapter are to be classified in heading No. 6209.00.

5. Garments which are, prima facie, classifiable both in heading No. 6210.00 and in other headings of this Chapter, excluding heading No.6209.00,are to be classified in heading No. 6210.00.

6. For the purposes of heading No. 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

one garment such as an anorak, wind-cheater; wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading No. 6213.00). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 6214.00.
8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
9. Articles of this Chapter may be made of metal thread.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.			
6201.10	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	45%	kg and No	841.14 (a)
6201.90	Other	45%	kg and No	841.19
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.			
6202.10	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	45%	kg and No	842.11
6202.90	Other	45%	kg and No	842.19
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
6203.10	Suits:			
6203.11/	Of wool or fine animal hair:			
6203.111	Shirt-jac suits	45%	kg and No	841.211
6203.119	Other	45	kg and No	841.219
6203.12	Of synthetic fibres:			
6203.121	Shirt-jac suits	45%	kg and No	841.221
6203.129	Other	45%	kg and No	841.222
6203.19	Of other textile materials:			
6203.191	Shirt-jac suits	45%	kg and No	841.223
6203.199	Other	45	kg and No	841.229
6203.20	Ensembles	45%	kg and No	841.23
6203.30	Jackets and blazers:			
6203.301	Shirt-jacs	45%	kg and No	841.31
6203.309	Other	45%	kg and No	841.39
6203.40	Trousers, bib and brace overalls, breeches and shorts:			
6203.41	Of wool or fine animal hair:			
6203.411	Trousers and shorts	45%	kg and No	841.411
6203.419	Other	45%	kg and No	841.419
6203.42	Of cotton:			
6203.421	Trousers and shorts	45%	kg and No	841.421
6203.429	Other	45%	kg and No	841.429

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Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6203.43	Of synthetic fibres:			
6203.431	Trousers and shorts	45%	kg and No	841.431
6203.439	Other	45%	kg and No	841.439
6203.49	Of other textile materials:			
6203.491	Trousers and shorts	45%	kg and No	841.491
6203.499	Other	45%	kg and No	841.499
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bid and brace overalls, breeches and shorts (other than swimwear).			
6204.10	Suits	45%	kg and No	842.21
6204.20	Ensembles:			
6204.201	Of cotton	45%	kg and No	842.221
6204.202	Of man-made fibres	45%	kg and No	842.222
6204.209	Of other textile materials	45%	kg and No	842.229
6204.30	Jackets and blazers	45%	kg and No	842.3
6204.40	Dresses:			
6204.401	Of cotton	45%	kg and No	842.41
6204.402	Of man-made fibres	45%	kg and No	842.42
6204.409	Of other textile materials	45%	kg and No	842.49
6204.50	Skirts and divided skirts:			
6204.501	Of cotton	45%	kg and No	842.51
6204.502	Of man-made fibres	45%	kg and No	842.52
6204.509	Of other textile materials	45%	kg and No	842.59
6204.60	Trousers, bib and brace overalls, breeches and shorts:			
6204.601	Trousers and shorts, of cotton	45%	kg and No	842.61
6204.602	Trousers and shorts, of man-made fibres	45%	kg and No	842.62
6204.603	Trousers and shorts, of other textile materials	45%	kg and No	842.63
6204.604	Other, of cotton	45%	kg and No	842.64
6204.605	Other, of man-made fibres	45%	kg and No	842.65
6204.609	Other, of other textile materials	45%	kg and No	842.69
62.05	Men's or boys' shirts.			
6205.10	Of wool or fine animal hair	45%	kg and No	841.591
6205.20	Of cotton	45%	kg and No	841.51
6205.30	Of man-made fibres	45%	kg and No	841.592
6205.90	Of other textile materials	45%	kg and No	841.599

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
62.06	Women's or girls' blouses, shirts and shirt-blouses.			
6206.10	Of silk or silk waste:			
6206.101	Blouses and shirt-blouses	45%	kg and No	842.71
6206.102	Shirts	45%	kg and No	842.72
6206.20	Of wool or fine animal hair:			
6206.201	Blouses and shirt-blouses	45%	kg and No	842.73
6206.202	Shirts	45%	kg and No	842.74
6206.30	Of cotton:			
6206.301	Blouses and shirt-blouses	45%	kg and No	842.75
6206.302	Shirts	45%	kg and No	842.76
6206.40	Of man-made fibres:			
6206.401	Blouses and shirt-blouses	45%	kg and No	842.77
6206.402	Shirts	45%	kg and No	842.78
6206.90	Of other textile materials:			
6206.901	Blouses and shirt-blouses	45%	kg and No	842.791
6206.902	Shirts	45%	kg and No	842.799
	Men's or boys' singlets and other vests, underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles.			
6207.10	Underpants and briefs:			
6207.11	Of cotton	45%	kg and No	841.611
6207.19	Of other textile materials	45%	kg and No	841.619
6207.20	Nightshirts and pyjamas:			
6207.21	Of cotton	45%	kg and No	841.621
6207.22	Of man-made fibres	45%	kg and No	841.622
6207.29	Of other textile materials	45%	kg and No	841.629
6207.90	Other:			
6207.901	Bathrobes, dressing gowns and similar articles	45%	kg and No	841.691
6207.909	Other	45%	kg and No	841.699
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.			
6208.10	Slips and petticoats:			
6208.11	Of man-made fibres	45%	kg and No	842.811
6208.19	Of other textile materials:			
6208.191	Of cotton	45%	kg and No	842.812
6208.199	Other	45%	kg and No	842.819

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6208.20	Nightdresses and pyjamas:			
6208.21	Of cotton	45%	kg and No	842.821
6208.22	Of man-made fibres	45%	kg and No	842.822
6208.29	Of other textile materials	45%	kg and No	842.829
6208.90	Other:			
6208.91	Of cotton:			
6208.911	Neglises, bathrobes, dressing gowns and similar articles	45%	kg and No	842.891
6208.919	Other	45%	kg and No	842.892
6208.92	Of man-made fibres:			
6208.921	Neglises, bathrobes, dressing gowns and similar articles	45%	kg and No	842.893
6208.929	Other	45%	kg and No	842.894
6208.99	Of other textile materials:			
6208.991	Neglises, bathrobes, dressing gowns and similar articles	45%	kg and No	842.895
6208.999	Other	45%	kg and No	842.899
6209.00	Babies' garments and clothing accessories.	45%	kg and No	845.11
6210.00	Garments, made up of fabrics of heading No. 5602.00, 5603.00, 5903.00, 59.06 or 5907.00.	45%	kg and No	845.26(b)
62.11	Track suits, ski suits and swimwear; other garments.			
6211.10	Swimwear:			
6211.11	Men's or boys'	45%	kg and No	845.61
6211.12	Women's or girls'	45%	kg and No	845.63
6211.20	Ski suits	45%	kg and No	845.81
6211.30	Other garments, men's or boys'	45%	kg and No	845.87
6211.40	Other garments, women's or girls'	45%	kg and No	845.89
62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts, thereof, whether or not knitted or crocheted.			
6212.10	Brassieres	45%	kg and No	845.51
6212.20	Girdles and panty-girdles	30%	kg and No	845.521
6212.30	Corselettes	30%	kg and No	845.522
6212.90	Other	30%	kg and No	845.529

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6213.00	Handkerchiefs.	45%	kg and No	846.11
6214.00	Shawls, scarves, mufflers, mantillas, veils and the like.	45%	kg and No	846.12
6215.00	Ties, bow ties and cravats.	45%	kg and No	846.13
62.16	Gloves, mittens and mitts.			
6216.001	Industrial gloves	20%	kg and No	846.141
6216.009	Other	30%	kg and No	846.149
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12.			
6217.10	Accessories	30%	kg	846.191
6217.90	Parts	30%	kg	846.199

- (a) 841.14 includes 841.11 and 841.12
(b) 845.26 includes 845.21, 845.22 and 845.23

Chapter 63

OTHER MADE UP TEXTILE ARTICLES; SETS; WORN
CLOTHING AND WORN TEXTILE ARTICLES; RAGS

1. Sub-Chapter 1 applies only to made up articles, of any textile fabric.
2. Sub Chapter 1 does not cover:
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading No. 6309.00.
3. Heading No. 6309.00 applies only to the following goods:
 - (a) Articles of textile materials:
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings Nos. 57.01 to 5705.00 and tapestries of heading No. 5805.00;
 - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

- (i) they must show signs of appreciable wear, and
- (ii) they must be presented in bulk or in bales, sacks or similar packings.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
I. OTHER MADE UP TEXTILE ARTICLES				
63.01	Blankets and travelling rugs.			
6301.10	Electric blankets	30%	kg	775.85
6301.20	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	30%	kg	658.31
6301.30	Blankets (other than electric blankets) and travelling rugs, of cotton	30%	kg	658.32
6301.40	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	30%	kg	658.33
6301.90	Other blankets and travelling rugs	30%	kg	658.39
63.02	Bed linen, table linen, toilet linen and kitchen linen.			
6302.10	Bed linen, knitted or crocheted	45%	kg	658.41
6302.20	Other bed linen, printed:			
6302.21	Of cotton	45%	kg	658.421
6302.22	Of man-made fibres	45%	kg	658.431
6302.29	Of other textile materials	45%	kg	658.432
6302.30	Other bed linen:			
6302.31	Of cotton	45%	kg	658.422
6302.32	Of man-made fibres	45%	kg	658.433
6302.39	Of other textile materials	45%	kg	658.439
6302.40	Table linen, knitted or crocheted	45%	kg	658.44
6302.50	Other table linen:			
6302.51	Of cotton	45%	kg	658.45
6302.52	Of flax	45%	kg	658.461
6302.53	Of man-made fibres	45%	kg	658.462
6302.59	Of other textile materials	45%	kg	658.469
6302.60	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	45%	kg	658.471
6302.90	Other:			
6302.91	Of cotton	45%	kg	658.472
6302.92	Of flax	45%	kg	658.481
6302.93	Of man-made fibres	45%	kg	658.482
6302.99	Of other textile materials	45%	kg	658.489

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.			
6303.001	Curtains (including drapes), of cotton	45%	kg and No	658.511
6303.002	Curtains (including drapes), of synthetic fibres	45%	kg and No	658.512
6303.003	Curtains (including drapes), of other textile materials	45%	kg and No	658.513
6303.004	Other, of cotton	45%	kg and No	658.514
6303.005	Other, of synthetic fibres	45%	kg and No	658.515
6303.009	Other, of other textile materials	45%	kg and No	658.519
63.04	Other furnishing articles, excluding those of heading No. 94.04.			
6304.10	Bedspreads:			
6304.11	Knitted or crocheted	45%	kg	658.521
6304.19	Other	45%	kg	658.529
6304.90	Other	45%	kg	658.59
63.05	Sacks and bags, of a kind used for the packing of goods.			
6305.10	Of jute or of other textile bast fibres of heading No. 53.03	10%	kg and No	658.11
6305.20	Of cotton	10%	kg and No	658.12
6305.30	Of man-made textile materials:			
6305.31	Of polyethylene or polypropylene strip or the like	10%	kg and No	658.131
6305.39	Other	10%	kg and No	658.139
6305.90	Of other textile materials	10%	kg and No	658.19
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.			
6306.10	Tarpaulins, awnings and sunblinds:			
6306.101	Tarpaulins	10%	kg	658.211
6306.102	Awnings	30%	kg	658.212
6306.103	Sunblinds	30%	kg	658.213
6306.20	Tents	30%	kg	658.22
6306.30	Sails	30%	kg	658.23
6306.40	Pneumatic mattresses	30%	kg	658.24
6306.90	Other	30%	kg	658.29

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
63.07	Other made up articles, including dress patterns.			
6307.10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	45%	kg	658.92
6307.20	Life-jackets and life-belts	10%	kg	658.931
6307.90	Other:			
6307.901	Dress patterns, of canvas	Free	kg	658.932
6307.902	Dress patterns, of other textile materials	45%	kg	658.933
6307.903	Flags pennants and banners	45%	kg	658.934
6307.904	Pin cushions	45%	kg	658.935
6307.905	Sanitary towels	45%	kg	658.936
6307.909	Other	30%	kg	658.939
	II.			
6308.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	10%	kg	658.99
	III. <u>WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS</u>			
6309.00	Worn clothing and other worn articles.	45%	kg	269.01
6310.00	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	10%	kg	269.02

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS,
WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS
AND PARTS THEREOF; PREPARED FEATHERS AND
ARTICLES MADE THEREWITH; ARTIFICIAL
FLOWERS; ARTICLES OF HUMAN HAIR

Chapter 64

Footwear, gaiters and the like;
parts of such articles

Notes.

1. This Chapter does not cover:
 - (a) Footwear without applied soles, of textile material (Chapter 61 or 62);
 - (b) Worn footwear of heading No. 6309.00;
 - (c) Articles of asbestos (heading No. 6812.00);
 - (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.21); or
 - (e) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading No. 64.06, the expression "parts" does not include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06.
3. For the purposes of this Chapter, the expression "rubber or plastics" includes any textile material visibly coated or covered externally with one or both of those materials.

4. Subject to Note 3 to this Chapter:

- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

- 1. For the purposes of subheadings Nos. 6402.10, 6403.10 and 6404.11, the expression "sports footwear" applies only to:
 - (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
 - (b) skating boots, ski-boots and cross-country ski footwear, wrestling boots, boxing boots and cycling shoes.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.			
6401.10	Footwear incorporating a protective metal toe-cap	25%	kg and pair	851.11
6401.90	Other footwear	25%	kg and pair	851.31
64.02	Other footwear with outer soles and uppers of rubber or plastics.			
6402.10	Sports footwear	25%	kg and pair	851.26 (a)
6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs	25%	kg and pair	851.321
6402.30	Other footwear, incorporating a protective metal toe-cap	25%	kg and pair	851.13
6402.90	Other footwear	25%	kg and pair	851.329
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
6403.10	Sports footwear	25%	kg and pair	851.27 (b)
6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	25%	kg and pair	851.41
6403.30	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	25%	kg and pair	851.42
6403.40	Other footwear, incorporating a protective metal toe-cap	25%	kg and pair	851.15

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6403.50	Other footwear with outer soles of leather	25%	kg and pair	851.481
6403.90	Other footwear	25%	kg and pair	851.489
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	25%		
6404.10	Footwear with outer soles of rubber or plastics:			
6404.11	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	25%	kg and pair	851.25
6404.19	Other	25%	kg and pair	851.51
6404.20	Footwear with outer soles of leather or composition leather	25%	kg and pair	851.52
64.05	Other footwear.			
6405.10	With uppers of leather or composition leather	25%	kg and pair	851.49
6405.20	With uppers of textile materials	25%	kg and pair	851.59
6405.90	Other	25%	kg and pair	851.7
64.06	Parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.			
6406.10	Uppers and parts thereof, other than stiffeners	15%		851.91
6406.20	Outer soles and heels, of rubber or plastics	10%		851.92

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6406.90	Other:			
6406.901	Gaiters, leggings and similar articles, and parts thereof	20%	kg	851.93
6406.909	Other	10%	kg	851.99

-
- (a) 851.26 includes 851.21 and 851.23
 - (b) 851.27 includes 851.22 and 851.24

Chapter 65

Headgear and parts thereof

Notes.

1. This Chapter does not cover:

(a) Worn headgear of heading No. 6309.00;

(b) Asbestos headgear (heading No. 6812.00); or

(c) Dolls' hats, other toy hats or of Chapter 95.

2. Heading No. 6502.00 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SYTC Rev 2
6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	10%	kg and No	657.61
6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	30%	kg and No	657.62
6503.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501.00, whether or not lined or trimmed.	45%	kg and No	848.41
6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	45%	kg and No	848.42
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.			
6505.10	Hair-nets:			
6505.101	Of human hair	30%	kg and No	848.431
6505.109	Of other materials	30%	kg and No	848.432
6505.90	Other	45%	kg and No	848.439
65.06	Other headgear, whether or not lined or trimmed.			
6506.10	Safety headgear	10%	kg and No	848.44
6506.90	Other:			
6506.901	Of rubber or of plastics	45%	kg and No	848.45
6506.909	Of other materials	45%	kg and No	848.49

Heading No.	Description of Goods	Rate of Duty	U it(s)	SITC Rev 3
6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	10%	kg and No	848.48

Chapter 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

Notes.

1. This Chapter does not cover:
 - (a) Measure walking-sticks or the like (Heading No. 90.17);
 - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
 - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading No. 6603.00 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading No. 66.01 or 6602.00 are to be classified separately and are not to be treated as forming part of those articles.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)			
6601.10	Garden or similar umbrellas	45%	g and No	899.411
6601.90	Other	45%	g and No	899.419
6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	45%	kg	899.42
6603.00	Parts, trimmings and accessories of articles of heading No. 66.01 or 6602.00.	10%	kg	899.49

Chapter 67

Prepared feathers and down and articles made
of feathers or of down; artificial flowers;
articles of human hair

Notes.

1. This Chapter does not cover:
 - (a) Straining cloth of human hair (heading No. 5911.00);
 - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear or hair-nets (Chapter 65);
 - (e) Toys, sports requisites or carnival articles (Chapter 95); or
 - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading No. 67.01 does not cover:
 - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading No. 94.04);
 - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
 - (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02.
3. Heading No. 67.02 does not cover:
 - (a) Articles of glass (Chapter 70); or
 - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 0505.00 and worked quills and scapes).			
6701.001	Fans	45%	kg	899.921
6701.002	Other articles	30%	kg	899.922
6701.009	Other	5%	kg	899.929
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
6702.001	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	45%	kg	899.271(a)
6702.009	Other	30%	kg	899.279(a)
6703.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	10%	kg	899.94
6704.00	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or textile materials; articles of human hair not elsewhere specified or included.	10%	kg	899.95

(a) 899 271 and 899.279 include 899.21 and 899.29

SECTION XIII

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

Chapter 68

Articles of stone, plaster, cement, asbestos,
mica or similar materials

Notes.

1. This Chapter does not cover:
 - (a) Goods of Chapter 25;
 - (b) Coated, impregnated or covered paper of heading No. 48.10 or 48.11 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
 - (c) Coated, impregnated or covered textile fabric or Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
 - (d) Articles of Chapter 71;
 - (e) Tools or parts of tools, of Chapter 82;
 - (f) Lithographic stones of heading No. 84.42;
 - (g) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47);
 - (h) Dental burrs (heading No. 90.18);
 - (i) Articles of Chapter 91 (for example, clocks and clock cases);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading No. 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading no. 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) or No. 96.10 (for example, drawing slates); or
 - (n) Articles of Chapter 97 (for example, works of art).

2. In heading No. 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading No. 2515.00 or 2516.00 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6801.00	Setts curbstones and flagstones, of natural stone (except slate).	30%	kg	661.31
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 6801.00; mosaic cubes, and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).			
6802.001	Articles	45%	kg	661.381(a)
6802.009	Other	30%	kg	661.389(a)
68.03	Worked slate and articles of slate or of agglomerated slate.			
6803.001	Troughs, reservoirs, basins and sinks	45%	kg	661.321
6803.009	Other	10%	kg	661.329
6804.00	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	10%	kg	663.1
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.			
6805.10	On a base of woven textile fabric only	10%	kg	663.21
6805.20	On a base of paper or paperboard only	10%	kg	663.22
6805.30	On a base of other materials	10%	kg	663.29

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6806.00	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No. 68.11 or 6812.00 or of Chapter 69.	10%	kg	663.5
6807.00	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	30%	kg	661.81
6808.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	30%	kg	661.82
68.09	Articles of plaster or of compositions based on plaster.			
6809.001	Panels, boards, sheets or tiles	30%	kg	663.311
6809.002	Industrial moulds	30%	kg	663.312
6809.009	Other	45%	kg	663.319
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.			
6810.10	Tiles, flagstones, bricks and similar articles:			
6810.11	Building blocks and bricks	30%	kg	663.321
6810.19	Other	30%	kg	663.329
6810.20	Pipes	30%	kg	663.341
6810.90	Other articles:			
6810.91	Prefabricated structural components for building or civil engineering	30%	kg	663.33
6810.99	Other:			
6810.991	Statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tombstones; reservoirs and troughs	45%	kg	663.342
6810.999	Other	30%	kg	663.349

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.			
6811.10	Corrugated sheets	10%	kg	661.831
6811.20	Other sheets, panels, tiles and similar articles	10%	kg	661.832
6811.30	Tubes, pipes and tube or pipe fittings	10%	kg	661.833
6811.90	Other articles	10%	kg	661.839
6812.00	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13.	10%	kg	663.81
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.			
6813.10	Brake linings and pads	10%	kg	663.821
6813.90	Other	10%	kg	663.829
6814.00	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	10%	kg	663.35

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6815.00	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included.	10%	kg	663.39(b)

(a) 661.381 and 661.389 include 661.33, 661.34, 661.35, 661.36 and 661.39

(b) 663.39 includes 663.36, 663.37, 663.38 and 663.39

Chapter 69

Ceramic products

Notes.

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 6914.00 apply only to such products other than those classifiable in headings Nos. 6901.00 to 6903.00.
2. This Chapter does not cover:
 - (a) Products of heading No. 2844.00;
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Cermets of heading No. 8113.00;
 - (d) Articles of Chapter 82;
 - (e) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
 - (f) Artificial teeth (heading No. 90.21);
 - (g) Articles of Chapter 91 (for example, clocks and clock cases);
 - (h) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (ij) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (k) Articles of heading No. 96.06 (for example, buttons) or of heading No. 9614.00 (for example, smoking pipes); or
 - (l) Articles of Chapter 97 (for example, works of art).*

Heading
No.

Description of Goods

Rate
of
Duty

Unit(s)

SITC
Rev 3

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
<u>I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS</u>				
6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	10%	kg	662.31
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.			
6902.001	Refractory bricks	10%	kg	662.321
6902.009	Other	10%	kg	662.329
6903.00	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.	10%	kg	663.7
<u>II. OTHER CERAMIC PRODUCTS</u>				
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.			
6904.10	Building bricks	30%	kg	662.411
6904.90	Other:			
6904.901	Tiles	30%	kg	662.412
6904.909	Other	30%	kg	662.419
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
6905.10	Roofing tiles	25%	kg	662.421
6905.90	Other	30%	kg	662.429
6906.00	Ceramic pipes, conduits, guttering and pipe fittings.	30%	kg	662.43
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.			
6907.001	Tiles	25%	kg and No	662.441
6907.002	Mosaic cubes and the like	10%	kg and No	662.442
6907.009	Other	10%	kg	662.449
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.			
6908.001	Tiles	25%	kg and No	662.451
6908.002	Mosaic cubes and the like	10%	kg and No	662.452
6908.009	Other	10%	kg	662.459
6909.00	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.	Free		663.91
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.			
6910.001	Sinks	25%	kg and No	812.201(a)
6910.002	Wash basins and wall basin pedestals	25%	kg and No	812.202(a)
6910.003	Baths	25%	kg and No	812.203(a)
6910.004	Bidets	25%	kg and No	812.204(a)
6910.005	Water closet pans (lavatory bowls)	25%	kg and No	812.205(a)
6910.006	Flushing cisterns (tanks)	25%	kg and No	812.206(a)
6910.007	Urinals	25%	kg and No	812.207(a)
6910.008	Complete lavatory sets	25%	kg and No	812.208(a)
6910.009	Other	25%	kg	812.209(a)

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.			
6911.10	Tableware and kitchenware:			
6911.101	Tableware	30%	kg and No	666.111
6911.102	Kitchenware	30%	kg and No	666.112
6911.90	Other	30%	kg and No	666.12
69.12	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.			
6912.001	Tableware and kitchenware	30%	kg	666.131
6912.009	Other	30%	kg	666.139
6913.00	Statuettes and other ornamental ceramic articles.	45%	Kg	666.2
6914.00	Other ceramic articles.	45%	kg	663.99

(a) 812.201 to 812.209 include 812.21 and 812.29.

Chapter 70

Glass and glassware

Notes:

1. This Chapter does not cover:

- (a) Goods of heading No. 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
- (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading No. 85.44, electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
- (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading No. 94.05;
- (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

For the purposes of headings Nos. 70.03, 7004.00 and 70.05:

- (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
- (b) cutting to shape does not affect the classification of glass in sheets;
- (c) the expression "absorbent or reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency.

3. The products referred to in heading No. 7006.00 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading No. 70.19, the expression "glass wool" means:
 - (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;
 - (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.Mineral wools which do not comply with the above specifications fall in heading No. 6806.00.
5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note:

1. For the purposes of subheadings Nos. 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7001.00	Cullet and other waste and scrap of glass; glass in the mass.	10%	kg	664.11
7002.00	Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked.	10%	kg	664.12
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked.			
7003.10	Non-wired sheets	10%	kg and m ²	664.51
7003.20	Wired sheets	10%	kg and m ²	664.52
7003.30	Profiles	10%	kg and m ²	664.53
7004.00	Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.	10%	kg and m ²	664.3
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.			
7005.10	Non-wired glass, having an absorbent or reflecting layer	10%	kg and m ²	664.411
7005.20	Other non-wired glass	10%	kg and m ²	664.419
7005.30	Wired glass	10%	kg and m ²	664.42
7006.00	Glass of heading No. 70.03, 7004.00 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	10%	kg	664.91
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7007.10	Toughened (tempered) safety glass:			
7007.11	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10%	kg	664.711
7007.19	Other	10%	kg	664.719
7007.20	Laminated safety glass:			
7007.21	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10%	kg	664.721
7007.29	Other	10%	kg	664.729
7008.00	Multiple-walled insulating units of glass.	10%	kg	664.92
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.			
7009.10	Rear-view mirrors for vehicles	10%	kg	664.81
7009.90	Other:			
7009.91	Unframed	10%	kg	664.891
7009.92	Framed	10%	kg	664.892
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.			
7010.10	Ampoules	Free	kg	665.92
7010.90	Other:			
7010.901	Bottles for soft drinks, beer, wines and spirits	30%	kg and No	665.111
7010.902	Jars	10%	kg and No	665.112
7010.909	Other	10%	kg and No	665.119
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.			
7011.10	For electric lighting	Free	kg	664.931
7011.20	For cathode-ray tubes	Free	kg	664.932
7011.90	Other	Free	kg	664.939

000394

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7012.00	Glass inners for vacuum flasks or for other vacuum vessels.	10%	kg	665.12
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18)			
7013.10	Of glass-ceramics	30%	kg	665.21
7013.20	Drinking glasses other than of glass-ceramics:			
7013.21	Of lead crystal	30%	kg	665.221
7013.29	Other	30%	kg	665.229
7013.30	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:			
7013.31	Of lead crystal	30%	kg	665.231
7013.32	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	30%	kg	665.232
7013.39	Other	30%	kg	665.239
7013.90	Other glassware:			
7013.91	Of lead crystal	30%	kg	665.291
7013.99	Other	30%	kg	665.299
70.14	Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked.	10%	kg	665.95
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.			
7015.10	Glasses for corrective spectacles	Free	kg	664.941
7015.90	Other	10%	kg	664.949

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.			
7016.10	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes:			
7016.101	Mosaic cubes	10%	kg	665.941
7016.109	Other	45%	kg	665.949
7016.90	Other:			
7016.901	Tiles	10%	kg	665.961
7016.909	Other	10%	kg	665.969
7017.00	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	Free	kg	665.91
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.			
7018.10	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	10%	kg	665.931
7018.20	Glass microspheres not exceeding 1 mm in diameter	10%	kg	665.932
7018.90	Other:			
7018.901	Glass eyes	10%	kg	665.934

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR
SEMI-PRECIOUS STONES, PRECIOUS METALS,
METALS CLAD WITH PRECIOUS METAL, AND
ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Chapter 71

Natural or cultured pearls, precious or
semi-precious stones, precious metals,
metals clad with precious metal, and
articles thereof; imitation jewellery; coin

Notes.

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (a) Headings Nos. 71.13, 7114.00 and 7115.00 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
 - (b) Heading No. 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading No. 2843.00);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Articles of Chapter 32 (for example, lustres);

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7018.902	Fragments and chippings	10%	kg	665.935
7018.909	Other	45%	kg	665.939
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).			
7019.10	Slivers, rovings, yarn and chopped strands	Free	kg	651.95
7019.20	Woven fabrics, including narrow fabrics	10%	kg	654.6
7019.30	Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:			
7019.31	Mats	10%	kg	664.951
7019.32	Thin sheets (voiles)	10%	kg	664.952
7019.39	Other	10%	kg	664.953
7019.90	Other:			
7019.901	Glass fibres (including glass wool)	Free	kg	664.954
7019.909	Other	10%	kg	664.959
70.20	Other articles of glass.			
7020.001	Industrial articles		kg	665.991
7020.009	Other		kg	665.999

- (d) Handbags or other articles of heading No. 42.02 or articles of heading No. 42.03;
- (e) Articles of heading No. 43.03 or 43.04;
- (f) Goods of Section XI (textiles and textile articles);
- (g) Footwear, headgear or other articles of Chapter 64 or 65;
- (h) Umbrellas, walking-sticks or other articles of Chapter 66;
- (ij) Abrasive goods of heading No. 6804.00 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);
- (k) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
- (l) Arms or parts thereof (Chapter 93);
- (m) Articles covered by Note 2 to Chapter 95;
- (n) Articles of Chapter 96 other than those of headings Nos. 96.01 to 96.06 or 96.15; or

- (o) Original sculptures or statuary (heading No. 97.03) collectors' pieces (heading No.9705.00) or antiques of an age exceeding one hundred years (heading No.9706.00), other than natural or culture pearls or precious or semi-precious stones.
4.
 - (a) The expression "precious metal" means silver, gold and platinum.
 - (b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
 - (c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) of Chapter 96.
 5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 - (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
 6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
 7. Throughout the Nomenclature the expression "metal clad with 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. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. For the purposes of heading No. 71.13, the expression "articles of jewellery" means:
 - (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
9. For the purposes of heading No. 7114.00, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
10. For the purposes of heading No. 7117.00, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons or other articles of heading No.96.06, or dress-combs, hair-slides or the like, and hairpins, of heading No. 96.15, not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

1. For the purposes of subheadings Nos. 7110.001 and 7110.002, the expression "in powder form" means products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of Chapter Note 4(b), for the purposes of subheadings Nos. 7110.001 and 7110.002, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

Heading No.	Description of Goods	Rate of Duty	unit(s)	SITC Rev 3
	I. <u>NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES</u>			
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport.			
7101.10	Natural pearls	50%	kg and metric carat	667.11
7101.20	Cultured pearls:			
7101.21	Unworked	50%	kg and metric carat	667.12
7101.22	Worked	50%	kg and metric carat	667.13
71.02	Diamonds, whether or not worked, but not mounted or set.			
7102.10	Unsorted	50%	kg and metric carat	667.21
7102.20	Industrial:			
7102.21	Unworked of simply sawn, cleaved or bruted	50%	kg	277.11
7102.29	Other	50%	kg	277.19
7102.30	Non-industrial:			
7102.31	Unworked or simply sawn, cleaved or bruted	50%	kg and metric carat	667.22
7102.39	Other	50%	kg and metric carat	667.29
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.			

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Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7103.10	Unworked or simply sawn or roughly shaped	50%	kg and metric carat	667.31
7103.90	Otherwise worked:			
7103.91	Rubies, sapphires and emeralds	50%	kg and metric carat	667.391
7103.99	Other	50%	kg and metric carat	667.399
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.			
7104.10	Piezo-electric quartz	50%	kg and metric carat	667.41
7104.20	Other, unworked or simply sawn or roughly shaped	50%	kg and metric carat	667.42
7104.90	Other	50%	kg and metric carat	667.49
7105.00	Dust and powder of natural or synthetic precious or semi-precious stones.	10%	kg and metric carat	277.21
	II. <u>PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL</u>			
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.			
7106.001	Unwrought	10%	kg	681.13
7106.009	Other	10%	kg	681.14

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7107.00	Base metals clad with silver, not further worked than semi-manufactured.	10%	kg	681.12
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.			
7108.10	Non-monetary	10%	kg	971.01
7108.20	Monetary	10%	kg	I
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	10%	kg	971.02
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.			
7110.001	Platinum, unwrought or in powder form	10%	kg	681.23
7110.002	Other metals of the platinum group, unwrought or in powder form	10%	kg	681.24
7110.009	Other	10%	kg	681.25
7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured,	10%	kg	681.22
71.12	Waste and scrap of precious metal or of metal clad with precious metal.			
7112.10	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	30%	kg	971.03
7112.20	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	30%	kg	289.21
7112.90	Other	30%	kg	289.19
	<u>III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES</u>			
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7113.10	Of precious metal whether or not plated or clad with precious metal:			
7113.11	Of silver, whether or not plated or clad with other precious metal	60%	kg	897.311
7113.19	Of other precious metal, whether or not plated or clad with precious metal:			
7113.191	Of gold	60%	kg	897.312
7113.199	Other	60%	kg	897.313
7113.20	Of base metal clad with precious metal	60%	kg	897.314
7114.00	Articles of goldsmiths' or silver-smiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	60%	kg	897.32
7115.00	Other articles of precious metal or of metal clad with precious metal.	60%	kg	897.4
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).			
7116.10	Of natural or cultured pearls	60%	kg	897.331
7116.20	Of precious or semi-precious stones (natural, synthetic or reconstructed)	60%	kg	897.332
7117.00	Imitation jewellery.	60%	kg	897.2
71.18	Coin.			
7118.10	Coin (other than gold coin), not being legal tender	Free	kg	961.0
7118.90	Other:			
7118.901	Gold coin	Free	kg	III (a)
7118.909	Other	Free	kg	IV (a)

(a) III and IV include II

SECTION XV
BASE METALS AND ARTICLES OF BASE METAL

Notes

1. This Section does not cover:
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings Nos. 32.07 to 32.10, 32.12, 32.13.00 or 32.15);
 - (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.06);
 - (c) Headgear or parts thereof of heading No. 65.06 or 6507.00;
 - (d) Umbrella frames or other articles of heading No. 603.00;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway track (heading No. 8608.00) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (ij) Lead shot prepared for ammunition (heading No. 93.06) or other articles of Section XIX (arms and ammunition);
 - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);

- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2. Throughout the Nomenclature, the expression "parts of general use" means:

- (a) Articles of heading No. 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading No. 91.14); and
- (c) Articles of headings Nos. 83.01, 83.02, 83.08, 8310.00 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading No. 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
- (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
- (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

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

5: Classification of composite articles:

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

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

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

(c) A cermet of heading No. 8113.00 is regarded as a single base metal.

6. In this Section, the following expressions have the meanings hereby assigned to them:

(a) Waste and scrap

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reason.

(b) Powders

Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

Chapter 72

Iron and steel

Notes.

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) Pig iron

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

(b) Spiegeleisen

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) Ferro-alloys

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, desulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium

more than 30% of manganese

more than 3% of phosphorus

more than 8% of silicon

a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d)

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

(f) Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

0.3% or more of aluminium

0.0008% or more of boron

0.3% or more of chromium

0.3% or more of cobalt

0.4% or more of copper

0.4% or more of lead

1.65% or more of manganese

0.08% or more of molybdenum

- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron or steel

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) Granules

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) Flat-rolled products

Rolled products cross-section, which of solid rectangular (other than square) in the form of:

above

coils of successively superimposed layers, or

straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) Bars and rods, hot-rolled, in irregularly wound coils

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) Angles shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading No. 73.01 or 73.02.

(o) Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading No. 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes

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

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

more than 0.2% of chromium

more than 0.3% of copper

more than 0.3% of nickel

more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

0.08% or more of sulphur

0.1% or more of lead

more than 0.05% of selenium

more than 0.01% of tellurium

more than 0.05% of bismuth.

(c) Silicon-electrical steel

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) High speed steel

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) Silico-manganese steel

Alloy steels containing by weight:

- 0.35% or more but not more than 0.7% of carbon,
- 0.5% or more but not more than 1.2% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but not containing any other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading No. 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1(c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1(c) must each exceed 10% by weight.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
	<u>I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM</u>			
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.			
7201.10	Non-alloy pig iron containing by weight 0.5% or less of phosphorus	Free	g	671.21
7201.20	Non-alloy pig iron containing by weight more than 0.5% of phosphorus	Free	kg	671.22
7201.30	Alloy pig iron	Free	kg	671.231
7201.40	Spiegeleisen	10%	kg	671.232
72.02	Ferro-alloys.			
7202.10	Ferro-manganese	10%	kg	671.4
7202.20	Ferro-silicon	10%	kg	671.51
7202.30	Ferro-silico-manganese	10%	kg	671.52
7202.40	Ferro-chromium	10%	kg	671.53
7202.50	Ferro-silico-chromium	10%	kg	671.54
7202.60	Ferro-nickel	10%	kg	671.55
7202.70	Ferro-molybdenum	10%	kg	671.591
7202.80	Ferro-tungsten and ferro-silico-tungsten	10%	kg	671.592
7202.90	Other	10%	kg	671.599
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.			
7203.10	Ferrous products obtained by direct reduction of iron ore	20%		
7203.90	Other	10%		kg 671.331 671.339
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.			
7204.10	Waste and scrap of cast iron	10%		282.1
7204.20	Waste and scrap of alloy steel	10%		282.2
7204.30	Waste and scrap of tinned iron or steel	10%		Kg 282.31
7204.40	Other waste and scrap	10%		282.34(a)

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7204.50	Remelting scrap ingots	10%	kg	282.33
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.			
7205.10	Granules	10%	kg	671.31
7205.20	Powders	10%	kg	671.32
<u>II. IRON AND NON-ALLOY STEEL</u>				
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).			
7206.10	Ingots:			
7206.101	Of iron	10%	kg	672.411
7206.102	Of non-alloy steel	10%	kg	672.412
7206.90	Other:			
7206.901	Of iron	10%	kg	672.451
7206.909	Of non-alloy steel	10%	kg	672.459
72.07	Semi-finished products of iron or non-alloy steel.			
7207.10	Containing by weight less than 0.25% of carbon:			
7207.101	Blooms and billets, of non-alloy steel	20%	kg	672.601(b)
7207.109	Other	10%	kg	672.609(b)
7207.20	Containing by weight 0.25% or more of carbon:			
7207.201	Blooms and billets, of non-alloy steel	20%	kg	672.71
7207.202	Other	10%	kg	672.72
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.			

Heading
No.

Description of Goods

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7208.10	In coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			
7208.101	Of a thickness of less than 3 mm	10%	kg	673.111(c)
7208.109	Other	10%	kg	673.119(c)
7208.20	Other, in coils, not further worked than hot-rolled:			
7208.201	Of a thickness of less than 3 mm	10%	kg	673.211(d)
7208.209	Other	10%	kg	673.219(d)
7208.30	Not in coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			
7208.301	Of a thickness of less than 3 mm	10%	kg	673.131(e)
7208.309	Other	10%	kg	673.139(e)
7208.40	Other, not in coils, not further worked than hot-rolled:			
7208.401	Of a thickness of less than 3 mm	10%	kg	673.231(f)
7208.409	Other	10%	kg	673.239(f)
7208.90	Other:			
7208.901	Of a thickness of less than 3 mm	10%	kg	673.511
7208.909	Other	10%	kg	673.519
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.			
7209.10	In coils, not further worked than cold-rolled (cold reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			
7209.101	Of a thickness of less than 3 mm	10%	kg	673.311(g)
7209.109	Other	10%	kg	673.319(g)
7209.20	Other, in coils, not further worked than cold-rolled (cold-reduced):			

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Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7209.201	Of a thickness of less than 3 mm	10%	kg	673.411(h)
7209.209	Other	10%	kg	673.419(h)
7209.30	Not in coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			
7209.301	Of a thickness of less than 3 mm	10%	kg	673.351(ij)
7209.309	Other	10%	kg	673.359(ij)
7209.40	Other, not in coils, not further worked than cold-rolled (cold-reduced):			
7209.401	Of a thickness of less than 3 mm	10%	kg	673.451(k)
7209.409	Other	10%	kg	673.459(k)
7209.90	Other:			
7209.901	Of a thickness of less than 3 mm	10%	kg	673.521
7209.909	Other	10%	kg	673.529
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.			
7210.10	Plated or coated with tin:			
7210.11	Of a thickness of 0.5 mm or more	30%	kg	674.211
7210.12	Of a thickness of less than 0.5 mm	30%	kg	674.212
7210.20	Plated or coated with lead, including terne-plate	30%	kg	674.41
7210.30	Electrolytically plated or coated with zinc:			
7210.31	Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			
7210.311	Of a thickness of less than 3 mm	30%	kg	674.111
7210.319	Other	10%	kg	674.112
7210.39	Other:			
7210.391	Of a thickness of less than 3 mm	30%	kg	674.113
7210.399	Other	10%	kg	674.119
7210.40	Otherwise plated or coated with zinc:			
7210.41	Corrugated:			
7210.411	Of a thickness of less than 3 mm	30%	kg	674.131

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7210.419	Other	10%	kg	674.132
7210.49	Other:			
7210.491	Of a thickness of less than 3 mm	30%	kg	674.133
7210.499	Other	10%	kg	674.139
7210.50	Plated or coated with chromium oxides or with chromium and chromium oxides			
7210.60	Plated or coated with aluminium	30%	kg	674.42
7210.70	Painted, varnished or coated with plastics	30%	kg	674.43
7210.90	Other	30%	kg	674.31
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.			674.44
7211.10	Not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			
7211.101	Of a thickness of less than 3 mm	10%	kg	673.161(1)
7211.109	Other	10%	kg	673.169(1)
7211.20	Other, not further worked than hot-rolled:			
7211.201	Of a thickness of less than 3 mm	10%	kg	673.261(m)
7211.209	Other	10%	kg	673.269(m)
7211.30	Not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			
7211.301	Of a thickness of less than 3 mm	10%	kg	673.391
7211.309	Other	10%	kg	673.399
7211.40	Other, not further worked than cold-rolled (cold-reduced):			
7211.401	Of a thickness of less than 3 mm	10%	kg	673.491
7211.409	Other	10%	kg	673.499
7211.90	Other:			
7211.901	Of a thickness of less than 3 mm	10%	kg	673.531
7211.909	Other	10%	kg	673.539

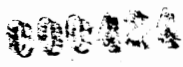
Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.			
7212.10	Plated or coated with tin	30%	kg	674.22
7212.20	Electrolytically plated or coated with zinc:			
7212.21	Of steel or a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			
7212.211	Of a thickness of less than 3 mm	30%	kg	674.121
7212.219	Other	10%	kg	674.122
7212.29	Other:			
7212.291	Of a thickness of less than 3 mm	30%	kg	674.123
7212.299	Other	10%	kg	674.129
7212.30	Otherwise plated or coated with zinc:			
7212.301	Of a thickness of less than 3 mm	30%	kg	674.141
7212.309	Other	10%	kg	674.149
7212.40	Painted, varnished or coated with plastics	30%	kg	674.32
7212.50	Otherwise plated or coated	30%	kg	674.51
7212.60	Clad	30%	kg	674.52
72.13	Bars and rods, hot-rolled in irregularly wound coils, of iron or non-alloy steel.			
7213.001	Of iron	10%	kg	676.161(a)
7213.009	Of non-alloy steel	10%	kg	676.161(b)
72.14	Other bars and rods, of iron or non-alloy steel, hot-rolled, hot-drawn, forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.			
7214.001	Forged, of iron	10%	kg	676.431
7214.002	Forged, of non-alloy steel	20%	kg	676.439
7214.003	Other, of iron	10%	kg	676.261(a)
7214.004	Other, of non-alloy steel	20%	kg	676.269(a)
72.15	Other bars and rods, of iron or non-alloy steel:			

Heading No.	Description of Goods	Rate of Dut	Unit(s)	SITC Rev 3
7215.001	Of free-cutting steel, not further worked than cold-formed or cold-finished	20%	kg	676.31
7215.002	Other, not further worked than cold-formed or cold-finished	20%	kg	676.35(p)
7215.003	Other, of iron	10%	kg	676.441
7215.009	Other, of non-alloy steel	20%	kg	676.449
72.16	Angles, shapes and sections of iron or non-alloy steel.			
7216.001	Angles, of non-alloy steel	20%	kg	676.891(q)
7216.009	Other	10%	kg	676.899(q)
72.17	Wire of iron or non-alloy steel:			
7217.001	Of iron	10%	kg	678.101(r)
7217.002	Of non-alloy steel	20%	kg	678.102(r)
	<u>III. STAINLESS STEEL</u>			
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.			
7218.10	Ingots and other primary forms	10%	kg	672.47
7218.90	Other	10%	kg	672.81
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.			
7219.10	Not further worked than hot-rolled, in coils	10%	kg	675.31(s)
7219.20	Not further worked than hot-rolled, not in coils	10%	kg	675.34(t)
7219.30	Not further worked than cold-rolled (cold-reduced)	10%	kg	675.51(u)
7219.90	Other	10%	kg	675.71
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.			
7220.10	Not further worked than hot-rolled	10%	kg	675.39(v)
7220.20	Not further worked than cold-rolled (cold-reduced)	10%	kg	675.56
7220.90	Other	10%	kg	675.72

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Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	10%	kg	676.15
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.			
7222.10	Bars and rods, not further worked than hot-rolled, hot-drawn or extruded	10%	kg	676.25
7222.20	Bars and rods, not further worked than cold-formed or cold-finished	10%	kg	676.34
7222.30	Other bars and rods	10%	kg	676.45
7222.40	Angles, shapes and sections:			
7222.401	Angles	10%	kg	676.871
7222.402	Shapes and sections	10%	kg	676.872
7223.00	Wire of stainless steel.	10%	kg	678.21
	<u>IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL</u>			
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.			
7224.10	Ingots and other primary forms	10%	kg	672.49
7224.90	Other	10%	kg	672.82
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.			
7225.10	Of silicon-electrical steel	10%	kg	675.11
7225.20	Of high speed steel	10%	kg	675.21
7225.30	Other, not further worked than hot-rolled, in coils	10%	kg	675.41
7225.40	Other, not further worked than hot-rolled, not in coils	10%	kg	675.42
7225.50	Other, not further worked than cold-rolled (cold-reduced)	10%	kg	675.61
7225.90	Other	10%	kg	675.73

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.			
7226.10	Of silicon-electrical steel	10%	kg	675.12
7226.20	Of high speed steel	10%	kg	675.22
7226.90	Other:			
7226.91	Not further worked than hot-rolled	10%	kg	675.43
7226.92	Not further worked than cold-rolled (cold-reduced)	10%	kg	675.62
7226.99	Other	10%	kg	675.74
72.27	Bars and rods, hot-rolled, in irregular wound coils, of other alloy steel.			
7227.10	Of high speed steel	10%	kg	676.17
7227.20	Of silico-manganese steel	10%	kg	676.191
7227.90	Other	10%	kg	676.199
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.			
7228.10	Bars and rods, of high speed steel	10%	kg	676.41
7228.20	Bars and rods, of silico-manganese steel	10%	kg	676.42
7228.30	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	10%	kg	676.29
7228.40	Other bars and rods, not further worked than forged	10%	kg	676.46
7228.50	Other bars and rods, not further worked than cold-formed or cold-finished	10%	kg	676.39
7228.60	Other bars and rods	10%	kg	676.47
7228.70	Angles, shapes and sections:			
7228.701	Angles	10%	kg	676.881
7228.702	Shapes and sections	10%	kg	676.882
7228.80	Hollow drill bars and rods	10%	kg	676.48
72.29	Wire of other alloy steel.			



Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7229.10	Of high speed steel	10%	kg	678.291
7229.20	Of silico-manganese steel	10%	kg	678.292
7229.90	Other	10%	kg	678.299

- (a) 282.34 includes 282.32 and 282.39
- (b) 672.601 and 672.609 include 672.61, 672.62 and 672.69
- (c) 673.111 and 673.119 include 673.11 and 673.12
- (d) 673.211 and 673.219 include 673.21 and 673.22
- (e) 673.131 and 673.139 include 673.13, 673.14 and 673.15
- (f) 673.231 and 673.239 include 673.23, 673.24 and 673.25
- (g) 673.311 and 673.319 include 673.31, 673.32, 673.33 and 673.34
- (h) 673.411 and 673.419 include 673.41, 673.42, 673.43 and 673.44
- (ij) 673.351 and 673.359 include 673.35, 673.36, 673.37 and 673.38
- (k) 673.451 and 673.459 include 673.45, 673.46, 673.47 and 673.48
- (l) 673.161 and 673.169 include 673.16, 673.17 and 673.19
- (m) 673.261 and 673.269 include 673.26, 673.27 and 673.29
- (n) 676.161 and 676.162 include 676.11, 676.12, 676.13 and 676.14
- (o) 676.261 and 676.269 include 676.21, 676.22, 676.23 and 676.24
- (p) 676.35 includes 676.32 and 676.33
- (q) 676.891 and 676.899 include 676.81, 676.82, 676.83, 676.84 and 676.85
- (r) 678.101 and 678.102 include 678.11, 678.12 and 678.13
- (s) 675.31 includes 675.31, 675.32 and 675.33
- (t) 675.34 includes 675.34, 675.35 and 675.36
- (u) 675.51 includes 675.51, 675.52, 675.53, 675.54 and 675.55
- (v) 675.39 includes 675.37 and 675.38

Chapter 73

Articles of iron or steel

Notes.

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.
2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

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Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.			
7301.10	Sheet piling	10%	kg	676.861
7301.20	Angles, shapes and sections	20%	kg	676.862
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails.			
7302.001	Rails	10%	kg	677.01
7302.009	Other	10%	kg	677.09
7303.00	Tubes, pipes and hollow profiles, of cast iron.	10%	kg	679.11
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.			
7304.001	High-pressure hydro-electric conduits of steel, whether or not reinforced	Free	kg	679.181(a)
7304.002	Tubes, pipes and blanks therefor, of steel, of a thickness of less than 3 mm and a diameter less than 75 mm	10%	kg	679.182(a)
7304.009	Other	10%	kg	679.189(a)
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having internal and external circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7305.10	Line pipe of a kind used for oil or gas pipelines:			
7305.11	Longitudinally submerged arc welded	10%	kg	679.311
7305.12	Other, longitudinally welded	10%	g	679.312
7305.19	Other	10%	g	679.319
7305.20	Casing of a kind used in drilling for oil or gas	10%	g	679.32
7305.30	Other, welded:			
7305.31	Longitudinally welded	10%	g	679.331
7305.39	Other	10%	kg	679.339
7305.90	Other	10%	g	679.39
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.			
7306.001	Tubes, pipes and blanks therefor, of steel, of a thickness of less than 3 mm and a diameter less than 75 mm	10%	g	679.481(b)
7306.009	Other	10%	kg	679.489(b)
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.			
7307.10	Cast fittings:			
7307.11	Of non-malleable cast iron	10%	kg	679.51
7307.19	Other	10%	kg	679.52
7307.20	Other, of stainless steel:			
7307.21	Flanges	10%	kg	679.53
7307.22	Threaded elbows, bends and sleeves	10%	kg	679.54
7307.23	Butt welding fittings	10%	kg	679.55
7307.29	Other	10%	kg	679.56
7307.90	Other:			
7307.91	Flanges	10%	kg	679.591
7307.92	Threaded elbows, bends and sleeves	10%	kg	679.592
7307.93	Butt welding fittings	10%	kg	679.593
7307.99	Other	10%	kg	679.599

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.			
7308.10	Bridges and bridge-sections	10%	kg	691.11
7308.20	Towers and lattice masts	10%	kg	691.12
7308.30	Doors, windows and their frames and thresholds for doors	10%	kg	691.13
7308.40	Props and similar equipment for scaffolding, shuttering or pit-propping	10%	kg	691.14
7308.90	Other	10%	kg	691.19
73.09	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7309.001	Petrol, oil and gas tanks	10%	kg	692.111
7309.002	Water tanks	10%	kg	692.112
7309.009	Other	10%	kg	692.119
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			

Heading No.	Description of Goods	Rate of Duty	Un	t(s)
7310.10	Of a capacity of 50 litres or more	10%	kg	692.411
7310.20	Of a capacity of less than 50 litres:			
7310.21	Cans which are to be closed by soldering or crimping	30%	kg	692.412
7310.29	Other	10%	kg	692.419
7311.00	Containers for compressed or liquefied gas, of iron or steel.	10%	kg	692.43
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			
7312.10	Stranded wire and cables:			
7312.101	Stranded wire	30%	g	693.111
7312.102	Cables	30%	g	693.112
7312.90	Other	10%	g	693.119
73.13	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.			
7313.001	Barbed wire, of iron or steel	30%	kg	693.21
7313.009	Other	30%	g	693.29
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.			
7314.10	Woven products:			
7314.101	Gauze	30%	g	693.511
7314.109	Other	30%	g	693.512
7314.20	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more:			
7314.201	Grill	30%		693.513
7314.209	Other	30%		693.514

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7314.30	Other grill, netting and fencing, welded at the intersection:			
7314.301	Grill	30%	kg	693.515
7314.309	Other	30%	kg	693.516
7314.40	Other grill, netting and fencing:			
7314.401	Grill	30%	kg	693.517
7314.409	Other	30%	kg	693.518
7314.50	Expanded metal	10%	kg	693.519
73.15	Chain and parts thereof, of iron or steel.			
7315.10	Articulated link chain and parts thereof:			
7315.11	Roller chain	10%	kg	748.31
7315.12	Other chain	10%	kg	748.32
7315.19	Parts	10%	kg	748.39
7315.20	Skid chain	10%	kg	699.21
7315.80	Other chain	10%	kg	699.221
7315.90	Other parts	10%	kg	699.229
7316.00	Anchors, grapnels and parts thereof, of iron or steel.	10%	kg	699.61
73.17	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.			
7317.001	Masonry and roofing nails	10%	kg	694.11
7317.002	Other nails	30%	kg	694.12
7317.003	Tacks	10%	kg	694.13
7317.004	Staples	30%	kg	694.14
7317.009	Other	10%	kg	694.19
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.			

Heading No.	Description of Goods	Rate of Duty	Un't(s)	SITC Rev 3
7318.10	Threaded articles:			
7318.101	Screws	10%	g	694.211
7318.102	Bolts and nuts	10%	kg	294.212
7318.109	Other	10%	kg	694.219
7318.20	Non-threaded articles	10%	g	694.22
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.			
7319.10	Sewing, darning or embroidery needles	10%	g	699.311
7319.20	Safety pins	10%	g	699.321
7319.30	Other pins:			
7319.301	Ordinary pins	30%	kg	699.322
7319.309	Other	10%	kg	699.329
7319.90	Other	10%	kg	699.319
73.20	Springs and leaves for springs, of iron or steel.			
7320.10	Leaf-springs and leaves therefor	10%	kg	699.411
7320.20	Helical springs	10%	kg	699.412
7320.90	Other	10%	kg	699.419
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.			
7321.10	Cooking appliances and plate warmers:			
7321.101	Stoves and ranges	45%	kg	697.311
7321.102	Cookers and barbecues	45%	kg	697.312
7321.109	Other	30%	kg	697.319
7321.80	Other appliances:			
7321.81	For gas fuel or for both gas and other fuels	30%	kg	697.321
7321.82	For liquid fuel	30%	kg	697.322
7321.83	For solid fuel	30%	kg	697.323
7321.90	Parts	10%		697.33

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7322.00	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	10%	kg	812.16
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.			
7323.10	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:			
7323.101	Iron or steel wool	45%	kg	697.441
7323.102	Pot scourers and scouring on polishing pads	45%	kg	697.442
7323.109	Other	30%	kg	697.449
7323.90	Other:			
7323.901	Baking pans	45%	kg	697.411
7323.902	Buckets	45%	kg	697.412
7323.903	Dust bins	45%	kg	697.413
7323.904	Funnels	45%	kg	697.414
7323.905	Watering-cans	45%	kg	697.415
7323.906	Clothes hangers	45%	kg	697.416
7323.907	Letter boxes	45%	kg	697.417
7323.908	Parts	10%	kg	697.418
7323.909	Other	30%	kg	697.419
73.24	Sanitary ware and parts thereof, of iron or steel.			
7324.10	Sinks and wash basins, of stainless steel	30%	kg and No	697.511
7324.20	Baths	30%	kg and No	697.512
7324.90	Other, including parts:			
7324.901	Parts	10%	kg	697.518
7324.909	Other	30%	kg	697.519

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
73.25	Other cast articles of iron or steel.			
7325 10	Of non-malleable cast iron	30%	kg	699.62
7325.90	Other:			
7325.91	Grinding balls and similar articles for mills	30%	kg	699.631
7325.99	Other	30%	kg	699.639
73.26	Other articles of iron or steel.			
7326.10	Forged or stamped, but not further worked:			
7326.11	Grinding balls and similar articles for mills	30%	kg	699.651
7326.19	Other	30%	kg	699.659
7326.20	Articles of iron or steel wire	30%	kg	699.67
7326.90	Other	30%	kg	699.69

(a) 679.181, 679.182 and 679.189 include 679.12 to 679.17.

(b) 679.481 and 679.489 include 679.41 to 679.44 and 679.49.

Chapter 74

Copper and articles thereof

Note.

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

(a) Refined copper

Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Ag Silver	0.25
As Arsenic	0.5
Cd Cadmium	1.3
Cr Chromium	1.4
Mg Magnesium	0.8
Pb Lead	1.5
S Sulphur	0.7
Sn Tin	0.8
Te Tellurium	0.8
Zn Zinc	1
Zr Zirconium	0.3
Other elements*, each	0.3

*Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) Copper alloys

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5%.

(c) Master alloys

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading No. 2848.00.

(d) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products, with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading No. 74.03.

(e) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

In the case of heading No. 7414.00, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(g) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Headings Nos. 7409.00 and 7410.00 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, wasted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

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

(a) Copper-zinc base alloys (brasses).

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

(b) Copper-tin base alloys (bronzes).

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) Copper-nickel-zinc base alloys (nickel silvers).

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

(d) Copper-nickel base alloys

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Heading No.	Description of Goods	SITC Rev 3			
74.01	Copper mattes; cement copper (precipitated copper).				
7401.10	Copper mattes	Free	kg		283.21
7401.20	Cement copper ¹ (precipitated copper)	Free	kg		283.22
7402.00	Unrefined copper; copper anodes for electrolytic refining.	Free	kg		682.11
74.03	Refined copper and copper alloys, unwrought.				
7403.10	Refined copper	Free	kg		682.12
7403.20	Copper alloys	Free	kg		682.14
7404.00	Copper waste and scrap.	Free	kg		288.21
7405.00	Master alloys of copper.	Free ¹	kg		682.13
7406.00	Copper powders and flakes.	10%	kg		682.62
74.07	Copper bars, rods and profiles.				
7407.10	Of refined copper	Free	kg		682.31
7407.20	Of copper alloys	Free	kg		682.32
74.08	Copper wire.				
7408.10	Of refined copper	Free	kg		682.41
7408.20	Of copper alloys	Free	kg		682.42
7409.00	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	10%	kg		682.5
7410.00	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.	10%	kg		682.6
7411.00	Copper tubes and pipes.	10%	kg		682.71

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7412.00	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	10%	kg	682.72
7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	10%	kg	693.12
7414.00	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.	10%	kg	693.52
74.15	Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.			
7415.10	Nails and tacks, drawing pins, staples and similar articles	10%	kg	694.31
7415.20	Other articles, not threaded	10%	kg	694.32
7415.30	Other threaded articles	10%	kg	694.33
7416.00	Copper springs.	10%	kg	699.42
7417.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	30%	kg	697.34
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.			
7418.10	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	30%	kg	697.42
7418.20	Sanitary ware and parts thereof	30%	kg	697.52

Heading No.	Description of Goods	Rate of Duty	kg	SITC Rev 3
74.19	Other articles of copper.			
- 7419.10	Chain and parts thereof	10%	kg	699.71
7419.90	Other	10%	kg	699.73

Chapter 75

Nickel and articles thereof

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

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No.7502.00), coiled, or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No. 7506.00 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

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

(a) Nickel, not alloyed

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5%, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Fe Iron	0.5
O Oxygen	0.4
Other elements, each	0.3

(b) Nickel alloys

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- (i) the content by weight of cobalt exceeds 1.5%,
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the fore-going table, or
- (iii) the total content by weight of element other than nickel plus cobalt exceeds 1%.

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Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
7501.10	Nickel mattes	Free	kg	284.21
7501.20	Nickel oxide sinters and other intermediate products of nickel metallurgy	Free	kg	284.22
7502.00	Unwrought nickel.	Free	kg	683.1
7503.00	Nickel waste and scrap.	Free	kg	288.22
7504.00	Nickel powders and flakes.	10%	kg	683.23
7505.00	Nickel bars, rods, profiles and wire.	Free	kg	683.21
7506.00	Nickel plates, sheets, strip and foil.	10%	kg	683.24
7507.00	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	10%	kg	683.22
75.08	Other articles of nickel.			
7508.001	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	10%	kg	699.751
7508.009	Other	10%	kg	699.759

Chapter 76

Aluminum and articles thereof

Note.

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

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 7601.00), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings Nos. 76.06 and 7607.00 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

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

(a) Aluminum, not alloyed

Metal containing by weight at least 99% of aluminum, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content% by weight
Fe + Si (iron plus silicon)	1
Other elements ⁽¹⁾ , each	0.1 ⁽²⁾

- (1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.
- (2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

(b) Aluminum alloys

Metallic substances in which aluminum predominates by weight over each of the other elements, provided that:

- (1) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (2) the total content by weight of such other elements exceeds 1%.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7601.00	Unwrought aluminum.	Free	kg	684.1
7602.00	Aluminum waste and scrap.	Free	kg	288.23
7603.00	Aluminum powders and flakes.	10%	kg	684.25
7604.00	Aluminium bars, rods and profiles.	Free	kg	684.21
7605.00	Aluminum wire.	Free	kg	684.22
76.06	Aluminum plates, sheets and strip, of a thickness exceeding 0.2 mm.			684.23
7606.001	Flat sheets	10%	kg	684.23
7606.002	Corrugated sheets	10%	kg	684.23
7606.009	Other	10%	kg	684.23
7607.00	Aluminum foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.	10%	kg	684.24
7608.00	Aluminum tubes and pipes.	10%	kg	684.26
7609.00	Aluminum tube or pipe fittings (for example, couplings, elbows, sleeves).	10%	kg	684.27
76.10	Aluminum structures (excluding pre-fabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminum plates, rods, profiles, tubes and the like, prepared for use in structures.			
7610.10	Doors, windows and their frames and thresholds for doors	20%	kg	691.21

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7610.90	Other:			
7610.901	Complete structures	20%	kg	691.291
7610.909	Other	10%	kg	691.299
76.11	Aluminum reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7611.001	Water storage tanks	20%	kg	692.121
7611.009	Other	10%	kg	692.129
76.12	Aluminum casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7612.001	Cans	10%	kg	692.421
7612.009	Other	10%	kg	692.429
7613.00	Aluminum containers for compressed or liquefied gas.	10%	kg	692.44
7614.00	Stranded wire, cables, plaited bands and the like, of aluminum, not electrically insulated.	10%	kg	693.13
76.15	Table, kitchen or other household articles and parts thereof, of aluminum; pot scourers and scouring or polishing pads, gloves and the like, of aluminum; sanitary ware and parts thereof, of aluminum.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7615.10	Table, kitchen, or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:			
7615.101	Saucepans	45%	kg	697.431
7615.102	Baking, stew and frying pans	45%	kg	697.432
7615.103	Other table, kitchen or household articles	30%	kg	697.433
7615.104	Parts of the goods of sub-headings Nos. 7615.101, 7615.102 and 7615.103	10%	kg	697.434
7615.105	Pot scourers and scouring or polishing pads	30%	kg	697.435
7615.109	Other	30%	kg	697.439
7615.20	Sanitary ware and parts thereof:			
7615.201	Sanitary ware	30%	kg	697.531
7615.202	Parts	10%	kg	697.532
76.16	aluminum.			
7616.10	Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	10%	kg	694.4
7616.90	Other:			
7616.901	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminum wire	10%	kg	699.791
7616.902	Expanded metal	10%	kg	699.792
7616.909	Other	10%	kg	699.799

Chapter 77

(Reserved for possible future use
in the Harmonised System).

Chapter 78

Lead and articles thereof

Note.

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

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or product of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No.7801.00), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No. 78.04 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight	
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other (for example Te), each		0.001

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7801.00	Unwrought lead.	Free	kg	685.1
7802.00	Lead waste and scrap.	30%	kg	288.24
7803.00	Lead bars, rods, profiles and wire.	Free	kg	685.21
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.			
7804.10	Plates, sheets, strip and foil	10%	kg	685.221
7804.20	Powders and flakes	10%	kg	685.222
7805.00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	10%	kg	685.24
7806.00	Other articles of lead	10%	kg	699.76

Chapter 79

Zinc and articles thereof

Note.

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

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same form, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 7901.00) coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No. 7905.00 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

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

(a) Zinc, not alloyed

Metal containing by weight at least 97.5% of zinc.

(b) Zinc alloys

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) Zinc dust

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
7901.00	Unwrought zinc.	Free	kg	686.1
7902.00	Zinc waste and scrap.	Free	kg	288.25
79.03	Zinc dust, powders and flakes.			
7903.10	Zinc dust	10%	kg	686.331
7903.90	Other	10%	kg	686.339
7904.00	Zinc bars, rods, profiles and wire	Free	kg	686.31
7905.00	Zinc plates, sheets, strip and foil	10%	kg	686.32
7906.00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	10%	kg	686.34
79.07	Other articles of zinc.			
7907.10	Gutters, roof capping, skylight frames and other fabricated building components	10%	kg	699.771
7907.90	Other	10%	kg	699.779

Chapter 80

Tin and articles thereof

Note.

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

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 8001.00 coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings Nos. 8004.00 and 80.05 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provide the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

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

(a) Tin, not allowed

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Bi	0.1
Copper	0.4

(b) Tin alloys

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

- (i) the total content by weight of such other elements exceeds 1%; or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8001.00	Unwrought tin.	Free	kg	687.1
8002.00	Tin waste and scrap.	Free	kg	288.26
8003.00	Tin bars, rods, profiles and wire.	Free	kg	687.21
8004.00	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	10%	kg	687.22
80.05	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.			
8005.10	Foil	10%	g	687.231
8005.20	Powders and flakes	10%	g	687.232
8006.00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	10%	kg	687.24
8007.00	Other articles of tin.	10%	g	699.78

Chapter 81

Other base metals; cermets; articles thereof

Subheading Note.

1. Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" applies, mutatis mutandis, to this Chapter.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
- 81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.			
8101.001	Unwrought tungsten; tungsten waste and scrap	Free		689.11
8101.002	Wrought tungsten and articles of tungsten	Free		699.91
81.02	Molybdenum and articles thereof, including waste and scrap.			
8102.001	Unwrought molybdenum; molybdenum waste and scrap	Free	kg	689.12
8102.002	Wrought molybdenum and articles of molybdenum	Free	kg	699.92
81.03	Tantalum and articles thereof, including waste and scrap.			
8103.10	Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders	Free	kg	689.13
8103.90	Other	Free	kg	699.93
81.04	Magnesium and articles thereof, including waste and scrap.			
8104.10	Unwrought magnesium	Free		689.15
8104.20	Waste and scrap	Free		689.14
8104.30	Raspings, turnings and granules, graded according to size; powders	Free	kg	699.941
8104.90	Other:			
8104.901	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	Free	kg	699.942
8104.909	Other	Free	kg	699.949

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.			
8105.10	Cobalt mattes and other intermediate products of cobalt metallurgy;			
	unwrought cobalt; waste and scrap;	Free	kg	689.81
	powders			
8105.90	Other	Free	kg	699.81
8106.00	Bismuth and articles thereof, including waste and scrap.	Free	kg	689.92
81.07	Cadmium and articles thereof, including waste and scrap.			
8107.10	Unwrought cadmium; waste and scrap;	Free	kg	689.82
	powders			
8107.90	Other	Free	kg	699.83
81.08	Titanium and articles thereof, including waste and scrap.			
8108.10	Unwrought titanium; waste and scrap	Free	kg	689.83
8108.90	Other	Free	kg	699.85
81.09	Zirconium and articles thereof, including waste and scrap.			
8109.10	Unwrought zirconium; waste and scrap;			
	powders	Free	kg	689.84
8109.90	Other	Free	kg	699.87
8110.00	Antimony and articles thereof, including waste and scrap	Free	kg	689.93
8111.00	Manganese and articles thereof, including waste and scrap	Free	kg	689.94

Heading No.	Description of Goods	Rate of Duty	U it(s)	SITC Rev 3
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.			
8112.10	Beryllium:			
8112.11	Unwrought; waste and scrap; powders	Free	kg	689.91
8112.19	Other	Free	kg	699.95
8112.20	Chromium	Free	kg	689.95
8112.30	Germanium	Free	kg	689.96
8112.40	Vanadium	Free	kg	689.97
8112.90	Other:			
8112.91	Unwrought; waste and scrap; powders	Free	kg	689.98
8112.99	Other	Free	kg	699.99
8113.00	Cermets and articles thereof, including waste and scrap.	Free	kg	689.99

Chapter 82

Tools, implements, cutlery, spoons and
forks, of base metal; parts thereof
of base metal

Notes.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No. 8209.00, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) Base metal;
 - (b) Metal carbides or cermets;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles 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. 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading No. 85.10.
3. Sets consisting of one or more knives of heading No. 82.11 and at least an equal number of articles of heading No. 82.15 are to be classified in heading No. 82.15.

Heading No.	Description of Goods	Rate of Duty	Unit (s)	SITC Rev 3
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry			
8201.10	Spades and shovels	Free	kg and No	695.11
8201.20	Forks	Free	kg and No	695.12
8201.30	Mattocks, picks, hoes and rakes:			
8201.301	Mattocks	Free	kg and No	695.131
8201.302	Picks	Free	kg and No	695.132
8201.303	Hoes	Free	kg and No	695.133
8201.304	Rakes	Free	kg and No	695.134
8201.40	Axes, bill hooks and similar hewing tools:			
8201.401	Axes	Free	kg a d No	695.141
8201.402	Machettes (cutlasses)	Free	kg and No	695.142
8201.409	Other	Free	kg a d No	695.149
8201.50	Secateurs and similar one-handed pruners and shears (including poultry shears)	10%	kg a d No	695.15
8201.60	Hedge shears, two-handed pruning shears and similar two-handed shears	Free	No	695.16
8201.90	Other hand tools of a kind used in agriculture, horticulture or forestry	Free		695.19
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).			
8202.10	Hand saws	10%	kg	695.21
8202.20	Band saw blades	10%	kg	695.51
8202.30	Circular saw blades (including slitting or slotting saw blades)	10%	kg	695.56(a)
8202.40	Chain saw blades	10%	kg	695.54
8202.90	Other saw blades	10%	kg	695.58(b)

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.			
8203.10	Files, rasps and similar tools	10%	kg and No	695.22
8203.20	Pliers (including cutting pliers), pincers, tweezers and similar tools	10%	kg and No	695.231
8203.30	Metal cutting shears and similar tools	10%	kg and No	695.232
8203.40	Pipe-cutters, bolt croppers, perforating punches and similar tools	10%	kg and No	695.234
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.			
8204.10	Hand-operated spanners and wrenches	10%	kg and No	695.31
8204.20	Interchangeable spanner sockets with or without handles	10%	kg and No	695.32
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.			
8205.10	Drilling, threading or tapping tools	10%	kg	695.41
8205.20	Hammers and sledge hammers	10%	kg	695.42
8205.30	Planes, chisels, gouges and similar cutting tools for working wood	10%	kg	695.43
8205.40	Screwdrivers	10%	kg	695.44
8205.50	Other hand tools (including glaziers' diamonds):			
8205.51	Household tools	30%	kg	695.45
8205.59	Other	10%	kg	695.461
8205.60	Blow lamps	10%	kg	695.462
8205.70	Vices, clamps and the like	10%	kg	695.47

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8205.80	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	10%	kg	695.48
8205.90	Sets of articles of two or more of the foregoing subheadings	10%	kg	695.49
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.			
8206.001	Household tools	30%	kg	695.71
8206.009	Other	10%	kg	695.79
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.			
8207.10	Rock drilling or earth boring tools	10%	kg	695.63
8207.20	Dies for drawing or extruding metal	10%	kg	695.641
8207.30	Tools for pressing, stamping or punching	10%	kg	695.642
8207.40	Tools for tapping or threading	10%	kg	695.643
8207.50	Tools for drilling, other than for rock drilling	10%	kg	695.644
8207.60	Tools for boring or broaching	10%	kg	695.645
8207.70	Tools for milling	10%	kg	695.646
8207.80	Tools for turning	10%	kg	695.647
8207.90	Other interchangeable tools	10%	kg	695.649
82.08	Knives and cutting blades, for machines or for mechanical appliances.			
8208.10	For metal working	10%	kg	695.611
8208.20	For wood working	10%	kg	695.612
8208.30	For kitchen appliances or for machines used in the food industry:			
8208.301	For kitchen appliances	10%	kg	695.613
8208.309	Other	10%	kg	695.614

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8208.40	For agricultural, horticultural or forestry machines:			
8208.401	For lawn mowers	10%	kg	695.615
8208.409	Other	10%	kg	695.616
8208.90	Other	10%	kg	695.619
8209.00	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermetts.	10%	kg	695.62
82.10	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.			
8210.001	Coffee-mills	30%	kg	697.811
8210.002	Mincers	30%	kg	697.812
8210.003	Juice extractors	30%	kg	697.813
8210.004	Ice cream freezers	30%	kg	697.814
8210.009	Other	30%	kg	697.819
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.			
8211.10	Sets of assorted articles	30%	kg	696.81
8211.90	Other:			
8211.91	Table knives having fixed blades	30%	kg	696.82
8211.92	Other knives having fixed blades:			
8211.921	Household	30%	kg	696.83
8211.929	Other	10%	kg	696.84
8211.93	Knives having other than fixed blades:			
8211.931	Household	30%	kg	696.85
8211.939	Other	10%	kg	696.86
8211.94	Blades	10%	kg	696.87
82.12	Razors and razor blades (including razor blade blanks in strips).			
8212.10	Razors	30%	kg	696.31
8212.20	Safety razor blades, including razor blade blanks in strips:			
8212.201	Safety razor blades	45%	kg	696.351
8212.209	Other	10%	kg	696.359

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8212.90	Other parts	30%	kg	696.38
82.13	Scissors, tailors' shears and similar shears, and blades therefor.			
8213.001	Tailors' and dressmakers' shears	10%	kg	696.41
8213.002	For use in agriculture, horticulture or industry	10%	kg	696.42
8213.009	Other	10%	kg	696.49
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)			
8214.10	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	10%	kg	696.51
8214.20	Manicure or pedicure sets and instruments (including nail files)	10%	kg	696.55
8214.90	Other:			
8214.901	For use in agriculture, horticulture or industry.	10%	kg	696.591
8214.909	Other	10%	kg	696.599
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.			
8215.10	Sets of assorted articles containing at least one article plated with precious metal	30%	kg	696.61
8215.20	Other sets of assorted articles	30%	kg	696.62
8215.90	Other:			
8215.91	Plated with precious metal	30%	kg	696.63
8215.99	Other	30%	kg	696.6

- (a) 695.56 includes 695.52 and 695.53
(b) 695.58 includes 695.55 and 695.59

Chapter 83

Miscellaneous articles of base metal

Notes.

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading No. 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading No. 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Heading No.	Description of Goods	SITC Rev 3		
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.			
8301.10	Padlocks	10%	kg	699.111
8301.20	Locks of a kind used for motor vehicles	10%	kg	699.112
8301.30	Locks of a kind used for furniture	10%	kg	699.113
8301.40	Other locks	10%	kg	699.114
8301.50	Clasps and frames with clasps, incorporating locks	10%	kg	699.115
8301.60	Parts	10%	kg	699.116
8301.70	Keys presented separately	10%	kg	699.117
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.			
8302.001	Hinges	10%	kg	699.13
8302.002	Castors	10%	kg	699.14
8302.003	Other mountings, fittings and similar articles suitable for motor vehicles	10%	kg	699.15
8302.004	Other mountings, fittings and similar articles suitable for buildings	10%	kg	699.16
8302.005	Other mountings, fittings and similar articles suitable for furniture	10%	kg	699.17
8302.009	Other	10%	kg	699.19
8303.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	10%	kg	699.12

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
83.04	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03.			
8304.001	Filing cabinets	20%	kg	895.111
8304.002	Card-index cabinets	20%	kg	895.112
8304.009	Other	10%	kg	895.119
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.			
8305.10	Fittings for loose-leaf binders or files	10%	kg	895.121
8305.20	Staples in strips	30%	kg	895.122
8305.90	Other, including parts:			
8305.901	Paper clips	30%	kg	895.123
8305.909	Other	10%	kg	895.129
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.			
8306.10	Bells, gongs and the like	30%	kg	699.52
8306.20	Statuettes and other ornaments	30%	kg	697.821
8306.30	Photograph, picture or similar frames; mirrors	30%	kg	697.822
8307.00	Flexible tubing of base metal, with or without fittings.	10%	kg	699.51

Heading No.	Description of Goods	Rat of Dut	Unit(s)	SITC Rev 3
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.			
8308.10	Hooks, eyes and eyelets	10%	kg	699.331
8308.20	Tubular or bifurcated rivets	10%	kg	699.332
8308.90	Other, including parts	10%	kg	699.339
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.			
8309.10	Crown corks	30%	kg	699.531
8309.90	Other:			
8309.901	Bottle caps	30%	kg	699.532
8309.909	Other	10%	kg	699.539
8310.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05.	45%	kg	699.54
83.11	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.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8311.10	Coated electrodes of base metal, for electric arc-welding:			
8311.101	Of non-alloy steel	30%	kg	699.551
8311.109	Of other base metal	10%	kg	699.552
8311.20	Cored wire of base metal, for electric arc-welding	30%	kg	699.553
8311.30	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	30%	kg	699.554
8311.90	Other, including parts	10%	kg	699.559

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES:
ELECTRICAL EQUIPMENT: PARTS THEREOF;
SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE
AND SOUND RECORDERS AND REPRODUCERS, AND PARTS
AND ACCESSORIES OF SUCH ARTICLES

Notes:

1. This Section does not cover:

- Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading No.4010.00); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading No. 40.16);
- (b) Articles of leather or of composition leather (heading No.4204.00) or of furskin (heading No.4303.00), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or section XV);
 - (e) Transmission or conveyor belts of textile material (heading No.5910.00) or other articles of textile material for technical uses (heading No. 5911.00);
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 71.02 to 71.04, or articles wholly of such stones of heading No. 71.16, except unmounted worked sapphires and diamonds for stylus (heading No. 85.22);
 - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) Drill pipe (heading No. 73.04);

- (ij) Endless belts of metal wire or strip (Section XV);
 - (k) Articles of Chapter 82 or 83;
 - (l) Articles of Section XV11;
 - (m) Articles of Chapter 90;
 - (n) Clocks, watches or other articles of Chapter 91;
 - (o) Interchangeable tools of heading No. 82.07 or brushes of a kind used as parts of machines of heading No.96.03; 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. 6804.00 or 6909.00); or
 - (p) Articles of Chapter 95.
2. Subject to Note 1 to this section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading No. 8484.00, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
- (a) Parts which are goods included in any of the headings of Chapters 84 or 85 (other than headings Nos. 84.85 and 8548.00) are in all cases to be classified in their respective headings;
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading No. 84.79 or 85.43) are to be classified with the machines of that kind. However, parts which are equally suitable for use principally with the goods headings Nos. 85.17 and 85.25 to 85.28 are to be classified in heading No. 85.17;
 - (c) All other parts are to be classified in heading No. 84.85 or 8548.00.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Notes.

1. This Chapter does not cover:

- (a) Millstones, grindstones or other articles of Chapters 68;
- (b) Appliances or machinery (for example, pumps) or parts thereof, of ceramic material (Chapter 69);
- (c) Laboratory glassware (heading No. 7017.00); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading No. 70.19 or 70.20);
- (d) Articles of heading No. 73.21 or 7322.00 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (e) Electro-mechanical tools for working in the hand, of heading No. 85.08 or electro-mechanical domestic appliances of heading No. 85.09; or
- (f) Hand-operated mechanical floor sweepers, not motorised (heading No. 96.03).

2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.24 and at the same time to a description in one or other of the headings Nos. 84.25 to 8480.00 is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.19 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading No. 84.36);
- (b) Grain dampening machines (heading No. 84.37);

- (c) Diffusing apparatus for sugar juice extraction (heading No. 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.51) or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading No. 84.52); or
 - (b) Office machinery of heading No. 84.72.
3. A machine-tool for working any material which answers to a description in heading No. 84.56 and at the same time to a description in heading No. 8457.00, 8458.00, 84.59, 8460.00, 84.61, 8464.00 or 8465.00 is to be classified in heading No. 84.56.
4. Heading No. 8457.00 applies only to machine-tools for working metal (other than lathes) which can carry out different types of machining operations either:
- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres)
 - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position work-piece (unit construction machines, single station), or
 - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5. (A) For the purposes of heading No. 84.71, the expression "automatic data processing machines" means:

- (a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and, (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
 - (b) Analogue machines capable of simulating mathematical models and comprising at least : analogue elements, control elements and programming elements;
 - (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being part of the complete system if it meets all the following conditions:
- (a) it is connectable to the central processing unit either directly or through one or more other units;
 - (b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

Such units presented separately are also to be classified in heading No. 84.71.

Heading No. 84.71 does not cover machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function. Such machines are classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading No. 8482.00 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading No. 73.26.

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

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.79. Heading No. 84.79 also covers 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.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.			
8401.10	Nuclear reactors	10%	kg and No	718.71
8401.20	Machinery and apparatus for isotopic separation, and parts thereof	10%	kg	728.47
8401.30	Fuel elements (cartridges), non-irradiated	10%	kg	718.77
8401.40	Parts of nuclear reactors	10%	kg	718.78
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.			
8402.001	Boilers	10%	kg and No	711.1
8402.002	Parts	10%	kg	711.91
84.03	Central heating boilers other than those of heading No. 84.02.			
8403.10	Boilers	10%	kg and No	812.17
8403.90	Parts	10%	kg	812.19
84.04	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.			
8404.10	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03	10%	kg	711.21
8404.20	Condensers for steam or other vapour power units	10%	kg and No	711.22
8404.90	Parts	10%	kg	711.92
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8405.10	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	10%	kg	741.71
8405.90	Parts	10%	kg	741.72
84.06	Steam turbines and other vapour turbines.			
8406.10	Turbines:			
8406.11	For marine propulsion	10%	kg and No	712.11
8406.19	Other	10%	g and No	712.19
8406.90	Parts	10%	kg	712.8
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.			
8407.10	Aircraft engines	10%	kg and No	713.11
8407.20	Marine propulsion engines:			
8407.21	Outboard motors	10%	kg and No	713.31
8407.29	Other	10%	kg and No	713.32
8407.30	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:			
8407.31	Of a cylinder capacity not exceeding 50 cc	10%	kg and No	713.211
8407.32	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	10%	kg and No	713.212
8407.33	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	10%	kg and No	713.213
8407.34	Of a cylinder capacity exceeding 1,000 cc	10%	kg and No	713.22
8407.90	Other engines	10%	g and No	713.81
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)			
8408.10	Marine propulsion engines	10%	g and No	713.33
8408.20	Engines of a kind used for the propulsion of vehicles of Chapter 87	10%	kg and No	713.23
8408.90	Other engines	10%	g and No	713.82

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.			
8409.10	For aircraft engines	10%	kg	713.19
8409.90	Other:			
8409.91	Suitable for use solely or principally with spark-ignition internal combustion piston engines:			
8409.911	For road motor vehicles	10%	kg	713.911
8409.912	For marine craft	10%	kg	713.912
8409.919	Other	10%	kg	713.919
8409.99	Other:			
8409.991	For road motor vehicles	10%	kg	713.921
8409.992	For marine craft	10%	kg	713.922
8409.999	Other	10%	kg	713.929
84.10	Hydraulic turbines, water wheels, and regulators therefor.			
8410.10	Hydraulic turbines and water wheels	10%	kg and No	718.11
8410.90	Parts, including regulators	10%	kg	718.19
84.11	Turbo-jets, turbo-propellers and other gas turbines.			
8411.10	Turbo-jets	10%	kg and No	714.41
8411.20	Turbo-propellers	10%	kg and No	714.81
8411.80	Other gas turbines	10%	kg and No	714.89
8411.90	Parts:			
8411.91	Of turbo-jets or turbo-propellers	10%	kg	714.91
8411.99	Other	10%	kg	714.99
84.12	Other engines and motors.			
8412.001	Reaction engines other than turbo-jets	10%	kg and No	714.49
8412.009	Other, including parts	10%	kg	718.9
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.			
8413.10	Pumps fitted or designed to be fitted with a measuring device:			

Heading No.	Description of Goods	Rate of Dut	Unit(s)	SITC Rev 3
8413.11	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	10%	kg and No	742.11
8413.19	Other	10%	kg and No	742.19
8413.20	Hand pumps, other than those of sub-heading No. 8413.11 or 8413.19	10%	kg and No	742.711
8413.30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	10%	kg and No	742.2
8413.40	Concrete pumps	10%	kg and No	742.3
8413.50	Other reciprocating positive displacement pumps	10%	kg and No	742.4
8413.60	Other rotary positive displacement pumps	10%	kg and No	742.5
8413.70	Other centrifugal pumps	10%	kg and No	742.6
8413.80	Other pumps; liquid elevators:			
8413.81	Pumps	10%	kg and No	742.712
8413.82	Liquid elevators	10%	kg and No	742.75
8413.90	Parts:			
8413.91	Of pumps:			
8413.911	For the pumps of subheading No. 8413.30	10	kg	742.911
8413.919	Other	10%	kg	742.919
8413.92	Of liquid elevators	10%	kg	742.95
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.			
8414.10	Vacuum pumps	10%	kg and No	743.11
8414.20	Hand or foot-operated air pumps	10%	kg and No	743.13
8414.30	Compressors of a kind used in refrigerating equipment	10%	kg and No	743.15
8414.40	Air compressors mounted on a wheeled chassis for towing	10%	kg and No	743.17
8414.50	Fans:			
8414.51	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:			
8414.511	Table	45	kg and No	743.411
8414.512	Floor	45%	kg and No	743.412
8414.513	Ceiling or roof	30%	kg and No	743.413
8414.519	Other	45%	kg and No	743.419

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8414.59	Other	10%	kg and No	743.43
8414.60	Hoods having a maximum horizontal side not exceeding 120 cm	10%	kg and No	743.45
8414.80	Other	10%	kg and No	743.19
8414.90	Parts	10%	kg	743.8
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.			
8415.10	Window or wall types, self-contained	45%	kg and No	741.51
8415.80	Other:			
8415.81	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	45%	kg and No	741.551
8415.82	Other, incorporating a refrigerating unit	45%	kg and No	741.552
8415.83	Not incorporating a refrigerating unit	45%	kg and No	741.553
8415.90	Parts	10%	kg	741.59
8416.00	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	10%	kg	741.2

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.			
8417.10	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	10%	kg	741.36
8417.20	Bakery ovens, including biscuit ovens	10%	kg	741.37
8417.80	Other	10%	kg	741.38
8417.90	Parts	10%	kg	741.39
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15.			
8418.10	Combined refrigerator-freezers, fitted with separate external doors:			
8418.101	Frost free, electrical	45%	kg	No 775.211
8418.102	Other, electrical	45%	kg	No 775.212
8418.103	Non-electrical	45%	kg	No 775.213
8418.20	Refrigerators, household type:			
8418.21	Compression-type:			
8418.211	Frost free, electrical	45%	kg and No	775.214
8418.212	Other, electrical	45%	kg and No	775.215
8418.213	Non-electrical	45%	kg and No	775.216
8418.22	Absorption-type, electrical	45%	kg and No	775.217
8418.29	Other:			
8418.291	Electrical	45%	kg and No	775.218
8418.292	Non-electrical	45%	g and No	775.219
8418.30	Freezers of the chest type, not exceeding 800 litre capacity	45%	g and No	775.221
8418.40	Freezers of the upright type, not exceeding 900 litre capacity	45%	g and No	775.222
8418.50	Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	30%	kg	741.43
8418.60	Other refrigerating or freezing equipment; heat pumps:			
8418.61	Compression-type units whose condensers are heat exchangers	45%	kg	741.451
8418.69	Other	45%	kg	741.459

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Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8418.90	Parts:			
8418.91	Furniture designed to receive refrigerating or freezing equipment	10%	kg	741.491
8418.99	Other	10%	kg	741.499
84.19	Machinery, plant or 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, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters; non-electric.			
8419.10	Instantaneous or storage water heaters, non-electric:			
8419.101	For domestic use	45%	kg and No	741.881(a)
8419.109	Other	10%	kg and No	741.889(a)
8419.20	Medical, surgical or laboratory sterilisers	10%	kg	741.83
8419.30	Dryers:			
8419.31	For agricultural products	10%	kg	741.84
8419.32	For wood, paper pulp, paper or paperboard	10%	kg	741.85
8419.39	Other	10%	kg	741.86
8419.40	Distilling or rectifying plant	10%	kg	741.73
8419.50	Heat exchange units	10%	kg	741.74
8419.60	Machinery for liquefying air or other gases	10%	kg	741.75
8419.80	Other machinery, plant and equipment:			
8419.81	For making hot drinks or for cooking or heating food	10%	kg	741.87
8419.89	Other	10%	kg	741.89
8419.90	Parts	10%	kg	741.9
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.			
8420.10	Calendering or other rolling machines	10%	kg	745.91

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8420.90	Parts:			
8420.91	Cylinders	10%	kg	745.931
8420.99	Other	10%	kg	745.939
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.			
8421.10	Centrifuges, including centrifugal dryers:			
8421.11	Cream separators	10%	kg	743.51
8421.12	Clothes dryers:			
8421.121	For domestic use	45%	kg and No	743.551
8421.129	Other	10%	kg	743.559
8421.19	Other	10%	kg	743.59
8421.20	Filtering or purifying machinery and apparatus for liquids:			
8421.21	For filtering or purifying water	10%	kg	743.61
8421.22	For filtering or purifying beverages other than water	10%	kg	743.62
8421.23	Oil or petrol-filters for internal combustion engines:			
8421.231	Oil filters	30%	kg	743.631
8421.232	Petrol filters	30%	kg	743.632
8421.29	Other	10	kg	743.67
8421.30	Filtering or purifying machinery and apparatus for gases:			
8421.31	Intake air filters for internal combustion engines	30	kg	743.64
8421.39	Other	10%	kg	743.69
8421.90	Parts:-			
8421.91	Of centrifuges, including centrifugal dryers:			
8421.911	For the clothes-dryers of sub-heading No. 8421.121	10%	kg	743.911
8421.919	Other	10%	kg	743.919
8421.99	Other	10%	kg	743.95

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
84.22	Dish washing machines; 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.			
8422.10	Dish washing machines:			
8422.11	Of the household type	30%	kg and No	775.3
8422.19	Other	10%	kg and No	745.21
8422.20	Machinery for cleaning or drying bottles or other containers	10%	kg	745.23
8422.30	Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers, machinery for aerating beverages	10%	kg	745.271
8422.40	Other packing or wrapping machinery	10%	kg	745.272
8422.90	Parts	10%	kg	745.29
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.			
8423.10	Personal weighing machines (including baby scales); household scales	30%	kg	745.32
8423.20	Scales for continuous weighing of goods on conveyors	10%	kg	745.311
8423.30	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	10%	kg	745.312
8423.80	Other weighing machinery	10%	kg	745.319

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8423.90	Weighing machine weights of all kinds; parts of weighing machinery	10%	kg	745.39
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.			
8424.10	Fire extinguishers, whether or not charged	Free	kg	745.61
8424.20	Spray guns and similar appliances	10%	kg	745.62
8424.30	Steam or sand blasting machines and similar jet projecting machines	10%	kg	745.63
8424.80	Other appliances:			
8424.81	Agricultural or horticultural	Free	kg	745.64
8424.89	Other:			
8424.891	For domestic use	10%	kg	745.651
8424.899	Other	10%	kg	745.659
8424.90	Parts	10%	kg	745.68
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.			
8425.10	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles	10%	kg	744.21
8425.20	Pit-head winding gear; winches specially designed for use underground.	10%	kg	744.23
8425.30	Other winches; capstans	10%	kg	744.25
8425.40	Jacks; hoists of a kind used for raising vehicles:			
8425.401	Portable jacks for road motor vehicles	10%	kg	744.401 'b)
8425.409	Other	10%	kg	744.409 ')
84.26	Derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8426.10	Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:			
8426.11	Overhead travelling cranes on fixed support	10%	kg	744.31
8426.12	Mobile lifting frames on tyres and straddle carriers	10%	kg and No	744.32
8426.19	Other	10%	kg	744.33
8426.20	Tower cranes	10%	kg	744.34
8426.30	Portal or pedestal jib cranes	10%	kg	744.35
8426.40	Other machinery, self propelled:			
8426.41	On tyres	10%	kg and No	744.371
8426.49	Other	10%	kg	744.379
8426.90	Other machinery:			
8426.91	Designed for mounting on road vehicles	10%	kg	744.391
8426.99	Other	10%	kg	744.399
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.			
8427.10	Self-propelled trucks powered by an electric motor	10%	kg and No	744.11
8427.20	Other self-propelled trucks	10%	kg and No	744.12
8427.90	Other trucks	10%	kg and No	744.13
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).			
8428.001	Lifts and skip hoists	10%	kg	744.81
8428.002	Pneumatic elevators and conveyors	10%	kg	744.71
8428.003	Other continuous-action elevators and conveyors, for goods or materials	10%	kg	744.75(c)
8428.004	Escalators and moving walkways	10%	kg	744.85
8428.009	Other machinery	10%	kg	744.89
84.29	Self-propelled bulldozers, angle-dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8429.10	Bulldozers and angledozers:			
8429.11	Track laying	5%	kg	723.111
8429.19	Other	5%	kg	723.119
8429.20	Graders and levellers	5%	kg	723.12
8429.30	Scrapers	5%	kg	723.31
8429.40	Tamping machines and road rollers:			
8429.401	Tamping machines	5%	kg	723.331
8429.402	Road rollers	5%	kg	723.332
8429.50	Mechanical shovels, excavators and shovel loaders:			
8429.51	Front-end shovel loaders	5%	kg	723.21
8429.52	Machinery with a 360° revolving superstructure	5%	kg	723.22
8429.59	Other	5%	kg	723.29
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.			
8430.10	Pile-drivers and pile-extractors	5%	kg	723.41
8430.20	Snow-ploughs and snow-blowers	5%	kg	723.42
8430.30	Coal or rock cutters and tunnelling machinery:			
8430.31	Self-propelled	5%	kg	723.35
8430.39	Other	5%	kg	723.43
8430.40	Other boring or sinking machinery:			
8430.41	Self-propelled	5%	kg	723.37
8430.49	Other	5%	kg	723.44
8430.50	Other machinery, self-propelled	5%	kg	723.39
8430.60	Other machinery, not self-propelled	5%	kg	723.49(d)
84.31	Parts suitable for use solely or principally with the machinery of headings Nos. 84.25 to 84.30.			
8431.10	Of machinery of heading No. 8.25	10%	kg	744.91
8431.20	Of machinery of heading No. 84.27	10%	kg	744.92
8431.30	Of machinery of heading No. 84.28:			
8431.31	Of lifts, skip hoists or escalators	10%	kg	744.93
8431.39	Other	10%	kg	744.94

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8431.40	Of machinery of heading No. 84.26, 84.29 or 84.30:			
8431.41	Buckets, shovels, grabs and grips	5%	kg	723.91
8431.42	Bulldozers or angledozer blades	5%	kg	723.92
8431.43	Parts of boring or sinking machinery of subheading No. 8430.41 or 8430.49	5%	kg	723.93
8431.49	Other:			
8431.491	Of machinery of heading No. 84.29 or 84.30	5%	kg	723.94
8431.499	Other	10%	kg	723.99
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.			
8432.10	Ploughs	Free	kg and No	721.11
8432.20	Harrows, scarifiers, cultivators, weeders and hoes:			
8432.21	Disc harrows	Free	kg and No	721.131
8432.29	Other	Free	kg	721.139
8432.30	Seeders, planters and transplanters	Free	kg	721.121
8432.40	Manure spreaders and fertiliser distributors	Free	kg	721.122
8432.80	Other machinery:			
8432.801	Lawn or sports-ground rollers	30%	kg	721.181
8432.809	Other	Free	kg	721.189
8432.90	Parts:			
8432.901	Of lawn or sport-ground rollers of sub-heading No. 8432.801	10%	kg	721.191
8432.909	Other	Free	kg	721.199
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural products, other than machinery of heading No 84.37.			
8433.10	Mowers for lawns, parks or sports-grounds	30%	kg and No	721.21
8433.20	Other mowers, including cutter balers for tractor mounting	Free	kg	721.231
8433.30	Other haymaking machinery	Free	kg	721.232

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8433.40	Straw or fodder balers, including pick-up balers	Free	kg	721.233
8433.50	Other harvesting machinery; threshing machinery:			
8433.51	Combine harvester-threshers	Free	kg and No	721.22
8433.52	Other threshing machinery	Free	kg	721.234
8433.53	Root or tuber harvesting machines	Free	kg	721.235
8433.59	Other:			
8433.591	Sugar-cane harvesters	Free	kg and No	721.236
8433.599	Other	Free	kg and No	721.239
8433.60	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	kg	721.26
8433.90	Parts:			
8433.901	Of mowers for lawns, parks or sports-grounds of sub-heading No. 8433.10	10%	kg	721.291
8433.909	Other	Free	kg	721.299
84.34	Milking machines and dairy machinery.			
8434.10	Milking machines	Free	kg	721.31
8434.20	Dairy machinery	Free	kg	721.38
8434.90	Parts	Free	kg	721.39
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.			
8435.10	Machinery	10%	kg	721.91
8435.90	Parts	10%	kg	721.98-
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.			
8436.10	Machinery for preparing animal feeding stuffs	Free	kg	721.961
8436.20	Poultry-keeping machinery; poultry incubators and brooders:			
8436.21	Poultry incubators and brooders	Free	kg	721.951

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8436.29	Other	Free	kg	721.959
8436.80	Other machinery:			
8436.801	Bee-keeping machinery	Free	kg	721.962
8436.809	Other	Free	kg	721.969
8436.90	Parts:			
8436.91	Of poultry-keeping machinery or poultry incubators and brooders	Free	kg	721.991
8436.99	Other	Free	kg	721.999
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.			
8437.10	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	kg	721.27
8437.80	Other machinery	10%	kg	727.11
8437.90	Parts:			
8437.901	Of the machines of sub-heading No. 8437.10	Free	kg	727.191
8437.909	Other	10%	kg	727.199
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.			
8438.10	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	10%	kg	727.221
8438.20	Machinery for the manufacture of confectionery, cocoa or chocolate	10%	kg	727.222
8438.30	Machinery for sugar manufacture:			
8438.301	Grooved rollers, trash plates, scraper tips and mill chain sprockets	20%	kg	727.223
8438.309	Other	10%	kg	727.224
8438.40	Brewery machinery	10%	kg	727.225

Heading No.	Description of Goods	Rate of Duty	Un't(s)	SITC Rev 3
8438.50	Machinery for the preparation of meat or poultry	10%		727.226
8438.60	Machinery for the preparation of fruits, nuts or vegetables	10%	kg	727.227
8438.80	Other machinery	10%	g	727.229
8438.90	Parts:			
8438.901	Of the machines of sub-heading No. 8438.301	20%	kg	727.291
8438.909	Other	10%	kg	727.299
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.			
8439.10	Machinery for making pulp of fibrous cellulosic material	10%	g	725.11
8439.20	Machinery for making paper or paperboard	10%	g	725.121
8439.30	Machinery for finishing paper or paperboard	10%	kg	725.122
8439.90	Parts	10%	kg	725.91
84.40	Book-binding machinery, including book-sewing machines.			
8440.10	Machinery	10%	kg	726.81
8440.90	Parts	10%	g	726.89
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
8441.10	Cutting machines	10%	kg	725.21
8441.20	Machines for making bags, sacks or envelopes	10%	g	725.23
8441.30	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	10%	g	725.25
8441.40	Machines for moulding articles in paper pulp, paper or paperboard	10%	kg	725.27
8441.80	Other machinery	10%	g	725.29
8441.90	Parts	10%	g	725.99

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 8465.00), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).			
8442.10	Phototype-setting and composing machines	10%	kg	726.311
8442.20	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	10%	kg	726.312
8442.30	Other machinery, apparatus and equipment	10%	kg	726.313
8442.40	Parts of the foregoing machinery, apparatus or equipment	10%	kg	726.91
8442.50	Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	10%	kg	726.35
84.43	Printing machinery; machines for uses ancillary to printing.			
8443.10	Offset printing machinery	10%	kg	726.5
8443.20	Letterpress printing machinery, excluding flexographic printing	10%	kg	726.61
8443.30	Flexographic printing machinery	10%	kg	726.63
8443.40	Gravure printing machinery	10%	kg	726.65
8443.50	Other printing machinery	10%	kg	726.67
8443.60	Machines for uses ancillary to printing	10%	kg	726.68
8443.90	Parts	10%	kg	726.99

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	10%		724.41
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 8446.00 or 84.47.			
8445.10	Machines for preparing textile fibres	10%	kg	724.42
8445.20	Textile spinning machines	10%	kg	724.431
8445.30	Textile doubling or twisting machines	10%	kg	724.432
8445.40	Textile winding (including weft-winding) or reeling machines	10%	kg	724.434
8445.90	Other	10%	kg	724.54
8446.00	Weaving machines (looms).	10%	kg	724.51
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.			
8447.10	Circular knitting machines	10%	kg	724.521
8447.20	Flat knitting machines; stitch-bonding machines	10%	kg	724.522
8447.90	Other	10%	kg	724.53
84.48	Auxiliary machines for use with machines of heading No. 8444.00, 84.45, 8446.00 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading No. 8444.00, 84.45, 8446.00 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8448.10	Auxiliary machinery for machines of heading No. 8444.00, 84.45, 8446.00 or 84.47	10%	kg	724.61
8448.20	Parts and accessories of machines of heading No. 8444.00 or of their auxiliary machinery	10%	kg	724.491
8448.30	Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery	10%	kg	724.492
8448.40	Parts and accessories of weaving machines (looms) or of their auxiliary machinery	10%	kg	724.67
8448.50	Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery	10%	kg	724.68
8449.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	10%	kg	724.55
84.50	Household or laundry-type washing machines, including machines which both wash and dry.			
8450.10	Machines, each of a dry linen capacity not exceeding 10 kg:			
8450.11	Fully-automatic machines:			
8450.111	For domestic use	30%	kg and No	775.111
8450.119	Other	10%	kg and No	775.112
8450.12	Other machines, with built-in centrifugal drier:			
8450.121	For domestic use	30%	kg and No	775.113
8450.129	Other	10%	kg and No	775.114
8450.19	Other:			
8450.191	For domestic use	30%	kg and No	775.115
8450.199	Other	10%	kg and No	775.119
8450.20	Machines, each of a dry linen capacity exceeding 10 kg:			
8450.201	For domestic use	30%	kg and No	724.711
8450.209	Other	10%	kg and No	724.719
8450.90	Parts	10%	kg	724.91

Heading No.	Description of Goods	Rate of Duty	U it(s)	SITC Rev 3
84.51	Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.			
8451.10	Dry-cleaning machines	10%	kg and No	724.72
8451.20	Drying machines:			
8451.21	Each of a dry linen capacity not exceeding 10 kg	10%	kg and No	775.12
8451.29	Other	10%	kg and No	724.73
8451.30	Ironing machines and presses (including fusing presses)	10%	kg and No	724.741
8451.40	Washing, bleaching or dyeing machines	10%	kg and No	724.742
8451.50	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	10%	kg and No	724.743
8451.80	Other machinery	10%	kg and No	724.749
8451.90	Parts	10%	kg	724.9
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.			
8452.10	Sewing machines of the household type	5%	kg and No	724.33
8452.20	Other sewing machines	5%	kg and No	724.35
8452.30	Sewing machine needles	5%	kg	724.391
8452.40	Furniture, bases and covers for sewing machines and parts thereof	5%	kg	724.392
8452.90	Other parts of sewing machines	5%	kg	724.399

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8453.00	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	10%	kg	724.80
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.			
8454.10	Converters	10%	kg	737.111
8454.20	Ingot moulds and ladles	10%	kg	737.112
8454.30	Casting machines	10%	kg	737.12
8454.90	Parts	10%	kg	737.19
84.55	Metal-rolling mills and rolls therefor.			
8455.10	Tube mills	10%	kg	737.211
8455.20	Other rolling mills	10%	kg	737.219
8455.30	Rolls for rolling mills	10%	kg	737.291
8455.90	Other parts	10%	kg	737.299
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electrochemical, electron beam, ionic-beam or plasma arc processes.			
8456.10	Operated by laser or other light or photon beam processes	5%	kg	731.11
8456.20	Operated by ultrasonic processes	5%	kg	731.12
8456.30	Operated by electro-discharge processes	5%	kg	731.13
8456.90	Other	5%	kg	731.14
8457.00	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	5%	kg	731.2
8458.00	Lathes for removing metal.	5%	kg	731.3

Heading No.	Description of Goods	Rate of Duty	nit(s)	SITC Rev 3
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading No. 8458.00.			
8459.001	Way-type unit head machines; other machine-tools for drilling or boring	5%	kg	731.4
8459.009	Other	5%	kg	731.5
8460.00	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.	5%	kg	731.6
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included.			
8461.10	Planing machines	5%	kg	731.78
8461.20	Shaping or slotting machines	5%	kg	731.71
8461.30	Broaching machines	5%	kg	731.73
8461.40	Gear cutting, gear grinding or gear finishing machines	5%	kg	731.75
8461.50	Sawing or cutting-of machines	5%	kg	731.77
8461.90	Other	5%	kg	731.79
8462.00	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	5%	kg	733.1

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8463.00	Other machine-tools for working metal, sintered metal carbides or cermets, without removing material.	5%	kg	733.9
8464.00	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	5%	kg	728.11
8465.00	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	5%	kg	728.12
84.66	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 8456.00 to 8465.00, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.			
8466.001	Of the machines of heading No.8464.00 or 8465.00	5%	kg	728.19
8466.009	Other	5%	kg	735.0
84.67	Tools for working in the hand, pneumatic or with self-contained non-electric motor.			
8467.10	Pneumatic:			
8467.11	Rotary type (including combined rotary-percussion)	10%	kg	745.111
8467.19	Other	10%	kg	745.119
8467.80	Other tools:			
8467.81	Chain saws	10%	kg	745.121
8467.89	Other	10%	kg	745.129
8467.90	Parts:			
8467.91	Of chain saws	10%	kg	745.191
8467.92	Of pneumatic tools	10%	kg	745.192
8467.99	Other	10%	kg	745.199

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances.			
8468.10	Hand-held blow pipes	10%	kg	737.41
8468.20	Other gas-operated machinery and apparatus	10%	kg	737.42
8468.80	Other machinery and apparatus	10%	kg	737.43
8468.90	Parts	10%	kg	737.49
84.69	Typewriters and word-processing machines.			
8469.10	Automatic typewriters and word-processing machines	10%	g and No	751.13
8469.20	Other typewriters, electric	10%	kg and No	751.14(e)
8469.30	Other typewriters, non-electric	10%	g and No	751.17(f)
84.70	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device.			
8470.10	Electronic calculators capable of operation without an external source of power	10%	g and No	751.21
8470.20	Other electronic calculating machines:			
8470.21	Incorporating a printing device	10%	and No	751.221
8470.29	Other	10%	and No	751.222
8470.30	Other calculating machines	10%	and No	751.229
8470.40	Accounting machines	10%	and No	751.23
8470.50	Cash registers	10%	and No	751.24
8470.90	Other	10%	and No	751.28
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.			

Heading
No.

471.10
8471.00

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No 752.6

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kg and No 752.7
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8472.10

apost
Machines

in envelopes or
opening, closing
machines for

affixing
other

ing postage stamps, 10% kg and No 751.93
10% kg and No 751.99

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72.			
8473.10	Parts and accessories of the machines of heading No. 84.69	10%	kg	759.91
8473.20	Parts and accessories of the machines of heading No. 84.70	10%	kg	759.95
8473.30	Parts and accessories of the machines of heading No. 84.71	10%	kg	759.97
8473.40	Parts and accessories of the machines of heading No. 84.72	10%	g	759.93
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste form; machinery for agglomerating, shaping or moulding 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.			
8474.10	Sorting, screening, separating or washing machines	5%	kg	728.31
8474.20	Crushing or grinding machines	5%	kg	728.32
8474.30	Mixing or kneading machines:			
8474.31	Concrete or mortar mixers	5%	kg	728.331
8474.32	Machines for mixing mineral substances with bitumen	5%	kg	728.332
8474.39	Other	5%	kg	728.339
8474.80	Other machinery	5%	kg	728.34
8474.90	Parts	5%	kg	728.39
84.75	Machines for assembling electric or electronic lamps, tubes or valves or fluorescent bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8475.001	Machines	10%	kg	728.41
8475.009	Parts	10%	kg	728.51
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.			
8476.10	Machines	30%	kg	745.95
8476.90	Parts	30%	kg	745.97
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.			
8477.001	Machinery	10%	kg	728.42
8477.009	Parts	10%	kg	728.52
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.			
8478.10	Machinery	10%	kg	728.43
8478.90	Parts	10%	kg	728.53
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.			
8479.10	Machinery for public works, building or the like	5%	kg	723.48
8479.20	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	10%	kg	727.21
8479.30	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	10%	kg	728.44
8479.40	Rope or cable-making machines	10%	kg	728.491

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8479.80	Other machines and mechanical appliances:			
8479.81	For treating metal, including electric wire coil-winders	10%	kg	728.46
8479.82	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	10%	kg	728.492
8479.89	Other	10%	kg	728.499
8479.90	Parts	10%	kg	728.55
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics:			
8480.001	Moulding patterns, of wood	30%	kg	749.11
8480.009	Other	10%	kg	749.19
8481.00	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	10%	kg	747.0
8482.00	Ball or roller bearings.	10%	kg	746.0
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).			
8483.001	For road motor vehicles	10%	kg	748.71(g)
8483.002	For marine engines	10%	kg	748.72(g)
8483.003	For aircraft	10%	kg	748.73(g)
8483.009	Other	10%	kg	748.79(g)

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8484.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings.	10%	kg	749.2
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.			
8485.10	Ships' or boats' propellers and blades therefor	10%	kg	749.91
8485.90	Other	10%	kg	749.99

- (a) 741.881 and 741.889 include 741.81 and 741.82
- (b) 744.401 and 744.409 include 744.41, 744.43, and 744.49
- (c) 774.75 includes 744.72, 744.73, 744.74 and 744.79
- (d) 723.49 Includes 723.45, 723.46 and 723.47
- (e) 751.14 includes 751.15 and 751.16
- (f) 751.17 includes 751.18 and 751.19
- (g) 748.71, 748.72, 748.73 and 748.79 include 748.1, 748.2, 748.4, 748.5, 748.6 and 748.9

Chapter 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers television image and sound recorders and reproducers, and parts and accessories of such articles

Notes.

1. This Chapter does not cover:
 - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of heading No. 70.11; or
 - (c) Electrically heated furniture of Chapter 94.
2. Headings Nos. 85.01 to 85.04 do not apply to goods described in heading No. 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading No. 85.04.
3. Heading No. 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Vacuum cleaners, floor polishers, food grinders and mixers, and the fruit or vegetable juice extractors, of any weight;
 - (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading No. 84.14), centrifugal clothes-dryers (heading No. 84.21), dish washing machines (heading No. 84.22), household washing machines (heading No. 84.50), roller or other ironing machines (heading No. 84.20 or 84.51), sewing machines (heading No. 84.52), electric scissors (heading No. 85.08) or to electro-thermic appliances (heading No. 85.16).

4. For the purposes of heading No. 8534.00 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

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

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.42.

For the purposes of headings Nos. 85.41 and 85.42:

- (A) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
- (B) "Electronic integrated circuits and microassemblies" are:
- (a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
 - (b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

- (c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive components which are combined and interconnected.

For the classification of the articles defined in this Note, headings Nos. 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

- 6. Records, tapes and other media of heading No. 85.23 or 85.24 remain classified in those headings, whether or not they are presented with the apparatus for which they are intended.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
85.01	Electric motors and generators (excluding generating sets).			
8501.10	Motors of an output not exceeding 37.5W	10%	kg and No	716.1
8501.20	Universal AC/DC motors of an output exceeding 37.5 W	10%	kg and No	716.311
8501.30	Other DC motors; DC generators	10%	kg and No	716.2
8501.40	Other AC motors, single-phase	10%	kg and No	716.312
8501.50	Other DC motors, multi-phase	10%	kg and No	716.319
8501.60	AC generators (alternators)	10%	kg and No	716.32
85.02	Electric generating sets and rotary converters.			
8502.10	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	10%	kg and No	716.511
8502.20	Generating sets with spark-ignition internal combustion piston engines	10%	kg and No	716.512
8502.30	Other generating sets	10%	kg and No	716.52
8502.40	Electric rotary converters	10%	kg and No	716.4
8503.00	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.	10%	kg	716.9
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.			
8504.10	Ballasts for discharge lamps or tubes	10%	kg and No	771.23
8504.20	Liquid dielectric transformers	10%	kg and No	771.11
8504.30	Other transformers	10%	kg and No	771.19
8504.40	Static converters	10%	kg and No	771.21
8504.50	Other inductors	10%	kg and No	771.25
8504.90	Parts	10%	kg	771.29

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8505.00	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.	10%	kg	778.81
85.06	Primary cells and primary batteries.			
8506.001	Complete	45%	kg and No	778.11
8506.009	Parts	45%	kg	778.17
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).			
8507.001	Complete	45%	kg and No	778.12
8507.009	Parts	45%	kg	778.19
85.08	Electro-mechanical tools for working in the hand, with self-contained electric motor.			
8508.10	Drills of all kinds	10%	kg	778.41
8508.20	Saws	10%	kg	778.43
8508.80	Other tools	10%	kg	778.45
8508.90	Parts	10%	kg	778.48
85.09	Electro-mechanical domestic appliances, with self-contained electric motor.			
8509.10	Vacuum cleaners	30%	kg and No	775.711
8509.20	Floor polishers	30%	kg and No	775.712
8509.30	Kitchen waste disposers	30%	kg and No	775.731
8509.40	Food grinders and mixers; fruit or vegetable juice extractors:			
8509.401	Food grinders and mixers	30%	kg and No	775.721
8509.402	Fruit or vegetable juice extractors	30%	kg and No	775.722
8509.80	Other appliances:			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8509.801	Blenders	45%	kg and No	775.732
8509.809	Other	30%	kg and No	775.739
8509.90	Parts	10%	kg	775.79
85.10	Shavers and hair clippers, with self-contained electric motor.			
8510.10	Shavers	30%	kg and No	775.41
8510.20	Hair clippers	10%	kg and No	775.42
8510.90	Parts	10%	kg	775.49
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.			
8511.10	Sparking plugs	10%	kg and No	778.311
8511.20	Ignition magnetos; magneto-dynamos; magnetic flywheels	10%	kg and No	778.312
8511.30	Distributors; ignition coils	10%	kg	778.313
8511.40	Starter motors and dual purpose starter-generators	10%	kg	778.314
8511.50	Other generators	10%	kg	778.315
8511.80	Other equipment	10%	kg	778.316
8511.90	Parts	10%	kg	778.33
85.12	Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.			
8512.10	Lighting or visual signalling equipment of a kind used on bicycles	10%	kg	778.341
8512.20	Other lighting or visual signalling equipment	10%	kg	778.342
8512.30	Sound signalling equipment	10%	kg	778.343

Heading No.	Description of Goods	Rate of Duty	Un't(s)	SITC Rev 3
8512.40	Windscreen wipers, defrosters and demisters	10%	kg	778.344
8512.90	Parts	10%	kg	778.35
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12.			
8513.10	Lamps	30%	kg	813.12
8513.90	Parts	10%	kg	813.8
85.14	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment.			
8514.10	Resistance heated furnaces and ovens	Free	kg	741.31
8514.20	Induction or dielectric furnaces and ovens	Free	kg	741.32
8514.30	Other furnaces and ovens	Free	kg	741.33
8514.40	Other induction or dielectric heating equipment	Free	kg	741.34
8514.90	Parts	Free	kg	741.35
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable or cutting; electric machines and apparatus for hot spraying of metals or sintered metal carbides.			
8515.10	Brazing or soldering machines and apparatus:			
8515.11	Soldering irons and guns	10%	kg	737.31
8515.19	Other	10%	kg	737.32
8515.20	Machines and apparatus for resistance welding of metal	10%	kg	737.33(a)

000516

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8515.30	Machines and apparatus for arc (including plasma arc) welding of metals	10%	kg	737.35(b)
8515.80	Other machines and apparatus	10%	kg	737.37
8515.90	Parts	10%	kg	737.39
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45.			
8516.10	Electric instantaneous or storage water heaters and immersion heaters	45%	kg and No	775.81
8516.20	Electric space heating apparatus and electric soil heating apparatus	30%	kg	775.82
8516.30	Electro-thermic hair-dressing or hand-drying apparatus:			
8516.31	Hair dryers	30%	kg and No	775.831
8516.32	Other hair-dressing apparatus	30%	kg and No	775.832
8516.33	Hand-drying apparatus	30%	kg and No	775.833
8516.40	Electric smoothing irons	30%	kg and No	775.84
8516.50	Microwave ovens	30%	kg and No	775.861
8516.60	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:			
8516.601	Stoves and cookers	45%	kg and No	775.862
8516.609	Other	30%	kg and No	775.869
8516.70	Other electro-thermic appliances:			
8516.71	Coffee or tea makers	30%	kg and kg	775.871
8516.72	Toasters	30%	kg and No	775.872
8516.79	Other	30%	kg and No	775.879
8516.80	Electric heating resistors	30%	kg	775.88
8516.90	Parts	10%	kg	775.89

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
85.17	Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems.			
8517.10	Telephone sets	10%	kg and No	764.11
8517.20	Teleprinters	10%	kg and No	764.13
8517.30	Telephonic or telegraphic switching apparatus	10%	kg	764.15
8517.40	Other apparatus, for carrier-current line systems	10%	kg	764.17
8517.80	Other apparatus	10%	kg	764.19
8517.90	Parts	10%	kg	764.91
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets.			
8518.10	Microphones and stands therefor	30%	kg	764.21
8518.20	Loudspeakers; whether or not mounted in their enclosures	30%	kg	764.28(c)
8518.30	Headphones, earphones and combined microphones/speaker sets	30%	kg	764.24
8518.40	Audio-frequency electric amplifiers	45%	kg	764.25
8518.50	Electric sound amplifier sets	30%	kg	764.86
8518.90	Parts	30%	kg	764.92
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.			
8519.10	Coin or disc-operated record-players	45%	kg and No	763.31
8519.20	Other record-players	45%	kg and No	763.33
8519.30	Turntables (record-decks)	45%	kg and No	763.35
8519.40	Transcribing machines	30%	kg and No	763.82
8519.90	Other sound reproducing apparatus:			
8519.91	Cassette-type	45%	kg and No	763.831
8519.99	Other	45%	kg and No	763.839

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.			
8520.10	Dictating machines not capable of operating without an external source of power	10%	kg and No	763.841
8520.20	Telephone answering machines	30%	kg and No	763.842
8520.30	Other magnetic tape recorders incorporating sound reproducing apparatus:			
8520.31	Cassette-type	45%	kg and No	763.843
8520.39	Other	45%	kg and No	763.844
8520.90	Other	30%	kg and No	763.849
8521.00	Video recording or reproducing apparatus.	30%	kg and No	763.81
85.22	Parts and accessories of apparatus of headings Nos. 85.19 to 8521.00.			
8522.10	Pick-up cartridges	10%	kg	764.991
8522.90	Other	10%	kg	764.999
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.			
8523.10	Magnetic tapes:			
8523.101	Audio tapes	10%	kg and No	898.401(d)
8523.102	Video tapes	10%	kg and No	898.402(d)
8523.109	Other	10%	kg and No	898.409(d)
8523.20	Magnetic discs:			
8523.201	Diskettes	10%	kg and No	898.511
8523.209	Other	10%	kg and No	898.519
8523.90	Other:			
8523.901	Record blanks	10%	kg and No	898.591
8523.909	Other	10%	kg and No	898.599
85.24	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8524.10	Gramophone records:			
8524.101	33 1/3 r.p.m.	45%	kg and No	898.711
8524.102	45 r.p.m.	45%	kg and No	898.712
8524.109	Other	45%	kg and No	898.719
8524.20	Magnetic tapes:			
8524.201	Audio tapes	45%	kg and No	898.601(e)
8524.202	Video tapes	45%	kg and No	898.602(e)
8524.209	Other	45%	kg and No	898.609(e)
8524.90	Other:			
8524.901	Audio compact discs	45%	kg and No	898.791
8524.902	Other compact discs	45%	kg and No	898.792
8524.903	Diskettes	45%	kg and No	898.793
8524.904	Matrices and masters for the production of records	10%	kg	898.794
8524.909	Other	45%	kg	898.799
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras.			
8525.10	Transmission apparatus	10%	kg	764.31
8525.20	Transmission apparatus incorporating reception apparatus:			
8525.201	Portable radio-telephones	30%	kg and No	764.321
8525.209	Other	10%	kg	764.329
8525.30	Television cameras	30%	kg and No	764.82
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.			
8526.10	Radar apparatus	10%	kg	764.831
8526.90	Other	10%	kg	764.839
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8527.10	Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:			
8527.11	Combined with sound recording or reproducing apparatus	45%	kg and No	762.21
8527.19	Other	45%	kg and No	762.22
8527.20	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:			
8527.21	Combined with sound recording or reproducing apparatus	45%	kg and No	762.11
8527.29	Other	45%	kg and No	762.12
8527.30	Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:			
8527.31	Combined with sound recording or reproducing apparatus	45%	kg and No	762.81
8527.32	Not combined with sound recording or reproducing apparatus but combined with a clock	45%	kg and No	762.82
8527.39	Other	45%	kg and No	762.89
8527.90	Other apparatus	45%	kg and No	764.81
85.28	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus.			
8528.10	Colour	45%	kg and No	761.1
8528.20	Black and white or other monochrome	45%	kg and No	761.2
85.29	Parts suitable for use solely or principally with the apparatus of headings Nc . 85.25 to 85.28.			

Heading No.	Description of Goods	Rate of Duty	U it(s)	SITC Rev 3
8529.10	Aerials and aerial reflectors of all kinds; parts suitable for use there-with	10%	kg	764.931
8529.90	Other	10%	kg	764.939
85.30	Electrical signalling, safety or traffic control equipment for rail-ways, tramways, roads, inland water-ways, parking facilities, port installations or airfields (other than those of heading No. 8608.00).			
8530.10	Equipment for railways or tramways	Free	kg	778.821
8530.80	Other equipment	Free	kg	778.829
8530.90	Parts	Free	kg	778.83
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30.			
8531.10	Burglar or fire alarms and similar apparatus	10%		778.841
8531.20	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	10%	kg	778.842
8531.80	Other apparatus:			
8531.801	Electrical sound or visual signalling apparatus	30%	kg	778.843
8531.809	Other	10%	kg	778.849
8531.90	Parts	10%	kg	778.85
8532.00	Electrical capacitors, fixed, variable or adjustable (pre-set).	10%	kg	778.6
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.			
8533.10	Fixed carbon resistors, composition or film types	10%	kg	772.31
8533.20	Other fixed resistors	10%	kg	772.32

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8533.30	Wirewound variable resistors, including rheostats and potentiometers	10%	kg	772.33
8533.40	Other variable resistors, including rheostats and potentiometers	10%	kg	772.35
8533.90	Parts	10%	kg	772.38
8534.00	Printed circuits.	10%	kg	772.2
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.			
8535.10	Fuses	10%	kg	772.41
8535.20	Automatic circuit breakers	20%	kg	772.46(f)
8535.30	Isolating switches and make-and-break switches	10%	kg	772.44
8535.40	Lightning arresters, voltage limiters and surge suppressors	10%	kg	772.45
8535.90	Other	10%	kg	772.49
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.			
8536.10	Fuses	10%	kg	772.51
8536.20	Automatic circuit breakers	20%	kg	772.52
8536.30	Other apparatus for protecting electrical circuits	10%	kg	772.53
8536.40	Relays	10%	kg	772.54
8536.50	Other switches	10%	kg	772.55
8536.60	Lamp-holders, plugs and sockets	10%	kg	772.56(g)
8536.90	Other apparatus	10%	kg	772.59

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8537.00	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17.	20%	kg	772.6
85.38	Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 8537.00.			
8538.10	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 8537.00, not equipped with their apparatus	10%	kg	772.81
8538.90	Other	10%	kg	772.82
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.			
8539.10	Sealed beam lamp units	45%	kg	778.23
8539.20	Other filament lamps, excluding ultra-violet or infra-red lamps	45%	kg	778.21
8539.30	Discharge lamps, other than ultra-violet lamps:			
8539.31	Fluorescent, hot cathode	45%	kg	778.221
8539.39	Other	45%	kg	778.229
8539.40	Ultra-violet or infra-red lamps; arc lamps	10%	kg	778.24
8539.90	Parts	10%	kg	778.29
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8540.001	Cathode-ray television picture tubes, including video monitor cathode-ray tubes	10%	kg	776.1
8540.009	Other	10%	kg	776.2
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.			
8541.001	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices; light emitting diodes	10%	kg	776.3
8541.002	Mounted piezo-electric crystals	10%	kg	776.81
8541.009	Parts	10%	kg	776.88
85.42	Electronic integrated circuits and microassemblies.			
8542.001	Electronic integrated circuits and microassemblies	10%	kg	776.4
8542.009	Parts	10%	kg	776.89
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.			
8543.001	Signal generators (high frequency generators)	10%	kg	778.72 (h)
8543.002	SOUND mixing units (equalisers) for domestic use	30%	kg	778.73 (h)
8543.003	Other machines and apparatus	10%	kg	778.74 (h)
8543.009	Parts	10%	kg	778.79

Heading No.	Description of Goods	Rate of Duty	unit(s)	SITC Rev 3
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.			
8544.10	Winding wire:			
8544.101	Enamelled or plastic insulated	30%	kg	773.111
8544.109	Other	10%	kg	773.119
8544.20	Co-axial cable and other co-axial electric conductors	10%	kg	773.12
8544.30	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	10%	kg	773.13
8544.40	Other electric conductors, for a voltage exceeding 80 V	10%	kg	773.14
8544.50	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V	10%	kg	773.15
8544.60	Other electric conductors, for a voltage exceeding 1,000 V	10%	kg	773.17
8544.70	Optical fibre cables	Free	kg	773.18
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.			
8545.10	Electrodes	10%	kg	778.861
8545.20	Brushes	10%	kg	778.862
8545.90	Other	10%	kg	778.869
85.46	Electrical insulators of any material.			
8546.10	Of glass	10%	kg	773.22
8546.20	Of ceramics	10%	kg	773.23
8546.90	Other	10%	kg	773.24

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.			
8547.10	Insulating fittings of ceramics	10%	kg	773.26
8547.20	Insulating fittings of plastics	10%	kg	773.28
8547.90	Other	10%	kg	773.29
8548.00	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	10%	kg	778.89

- (a) 737.33 includes 737.33 and 737.34
(b) 737.35 includes 737.35 and 737.36
(c) 764.28 includes 764.22 and 764.23
(d) 898.401, 898.402 and 898.409 include 898.41, 898.43 and 898.45
(e) 898.601, 898.602 and 898.609 include 898.61, 898.65 and 898.67
(f) 772.46 includes 772.42 and 772.43
(g) 772.56 includes 772.57 and 772.58
(h) 778.72, 778.73 and 778.74 include 778.71 and 778.78

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND
ASSOCIATED TRANSPORT EQUIPMENT

1. This Section does not cover articles of heading No. 9501.00, 95.03 or 9508.00, or bobsleighs, toboggans or the like of heading No. 95.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material classified according to their constituent material or in heading No. 8484.00 or other articles of vulcanised rubber other than hard rubber (heading No. 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading No. 83.06;
 - (e) Machines or apparatus of headings Nos. 84.01 to 84.79, or parts thereof; articles of heading No. 8481.00 or 8482.00 or, provided they constitute integral parts of engines or motors, articles of heading No. 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading No. 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading No. 96.03).

3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. Aircraft specially constructed so that they can also be used as road vehicles are classified as aircraft.

Amphibious motor vehicles are classified as motor vehicles.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

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

Chapter 86

Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds

Notes.

1. This Chapter does not cover:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 4406.00 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading No. 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading No. 85.30.
2. Heading No. 8607.00 applies, inter alia, to:
 - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.
3. Subject to the provisions of Note 1 above, heading N . 8608.00 applies, inter alia, to:
 - (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8601.00	Rail locomotives powered from an external source of electricity or by electric accumulators.	10%	kg and No	791.1
8602.00	Other rail locomotives; locomotive tenders.	10%	kg and No	791.2
8603.00	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 8604.00.	10%	kg and No	791.6
8604.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	10%	kg and No	791.81
8605.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 8604.00).	10%	kg and No	791.7
8606.00	Railway or tramway goods vans and wagons, not self-propelled.	10%	kg and No	791.82
8607.00	Parts of railway or tramway locomotives or rolling-stock.	10%	kg	791.99
8608.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	10%	kg	791.91
8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	10%	kg and No	786.3

Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means 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.
3. For the purposes of heading No. 87.02, the expression "public-transport type passenger motor vehicles" means vehicles designed for the transport of ten persons or more (including the driver).
4. Motor chassis fitted with cabs fall in headings Nos. 87.02 to 87.04, and not in heading No. 8706.00.
5. Heading No. 8712.00 includes all children's bicycles. Other children's cycles fall in heading No. 9501.00.

Heading No.	Description of Goods	Rate of Duty	Unit (s)	SITC Rev 3
87.01	Tractors (other than tractors of heading No. 87.09).			
8701.10	Pedestrian controlled tractors:			
8701.101	For use in agriculture	Free	kg and No	722.411
8701.109	Other	10%	kg and No	722.419
8701.20	Road tractors for semi-trailers	10%	kg and No	783.2
8701.30	Track-laying tractors:			
8701.301	For use in agriculture	Free	kg and No	722.31
8701.309	Other	10%	kg and No	722.39
8701.90	Other:			
8701.901	For use in agriculture	Free	kg and No	722.491
8701.909	Other	10%	kg and No	722.499
87.02	Public-transport type passenger motor vehicles.			
8702.10	With compression - ignition internal combustion piston engine (diesel or semi-diesel):			
8702.101	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	783.111
8702.102	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	kg and No	783.112
8702.103	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	783.113

Heading No.	Description of Goods	Rate of Duty	unit(s)	SITC Rev 3
8702.104	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	kg and No	783.114
8702.105	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	783.115
8702.106	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	kg and No	783.116
8702.109	Other	10%	kg and No	783.119
8702.90	Other:			
8702.901	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	783.191
8702.902	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons (including the driver)	10%	kg and No	783.192
8702.903	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	783.193
8702.904	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	kg and No	783.194

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8702.905	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	783.195
8702.906	Other coaches, buses and mini-buses of a seating capacity exceeding 29 persons (including the driver)	10%	kg and No	783.196
8702.909	Other	10%	kg and No	783.199
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.			
8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	45%	kg and No	781.1
8703.20	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:			
8703.21	Of a cylinder capacity not exceeding 1,000 cc:			
8703.211	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.211
8703.219	Other	45%	kg and No	781.219
8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
8703.221	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.221

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8703.229	Other	45%	kg and No	781.229
8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:			
8703.231	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.231
8703.239	Other	45%	kg and No	781.239
8703.24	Of a cylinder capacity exceeding 3,000 cc:			
8703.241	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.241
8703.249	Other	45%	kg and No	781.249
8703.30	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
8703.31	Of a cylinder capacity not exceeding 1,500 cc:			
8703.311	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.251
8703.319	Other	45%	kg and No	781.259
8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
8703.321	Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.261
8703.322	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc, other	45%	kg and No	781.262

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8703.323	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.263
8703.324	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, other	45%	kg and No	781.264
8703.33	Of a cylinder capacity exceeding 2,500 cc:			
8703.331	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.271
8703.339	Other	45%	kg and No	781.279
8703.90	Other	45%	kg and No	781.29
87.04	Motor vehicles for the transport of goods.			
8704.10	Dumpers designed for off-highway use	10%	kg and No	782.11
8704.20	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
8704.21	g.v.w. not exceeding 5 tonnes:			
8704.211	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	782.171(a)
8704.219	Other	10%	kg and No	782.172(a)
8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8704.221	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	782.173(a)
8704.229	Other	10%	kg and No	782.174(a)
8704.23	g.v.w. exceeding 20 tonnes:			
8704.231	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	782.175(a)
8704.239	Other	10%	kg and No	782.179(a)
8704.30	Other, with spark-ignition internal combustion piston engine:			
8704.31	g.v.w. not exceeding 5 tonnes:			
8704.311	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	782.181(a)
8704.319	Other	10%	kg and No	782.182(a)
8704.32	g.v.w. exceeding 5 tonnes:			
8704.321	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	782.183(a)
8704.329	Other	10%	kg and No	782.184(a)
8704.90	Other	10%	kg and No	782.189(a)
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8705.10	Crane lorries	10%	kg and No	782.21
8705.20	Mobile drilling derricks	10%	kg and No	782.23
8705.30	Fire fighting vehicles	Free	kg and No	782.25
8705.40	Concrete-mixer lorries	10%	kg and No	782.27
8705.90	Other	10%	kg and No	782.29
8706.00	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.			
8706.001	For the assembly of coaches and buses	5%	kg	784.11
8706.002	For the motor vehicles of heading No. 87.01, 87.04 or 87.05	10%	kg	784.12
8706.009	Other	45%	kg	784.19
87.07	Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.			
8707.001	Bus bodies	30%	kg	784.201(b)
8707.009	Other	10%	kg	784.209(b)
87.08	Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.			
8708.001	Parts for tractors	10%	kg	784.301(c)
8708.009	Other	30%	kg	784.309(c)
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8709.10	Vehicles:			
8709.11	Electrical	10%	kg and No	744.14
8709.19	Other	10%	kg and No	744.15
8709.90	Parts	10%	kg	744.19
8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	10%	kg	891.11
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:			
8711.101	For the transport of goods	10%	kg and No	785.111
8711.109	Other	30%	kg and No	785.119
8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:			
8711.201	For the transport of goods	10%	kg and No	785.131
8711.209	Other	30%	kg and No	785.139
8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:			
8711.301	For the transport of goods	10%	kg and No	785.151
8711.309	Other	30%	kg and No	785.159
8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8711.401	For the transport of goods	10%	kg and No	785.161
8711.409	Other	30%	kg and No	785.169
8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:			
8711.501	For the transport of goods	10%	kg and No	785.171
8711.509	Other	30%	kg and No	785.179
8711.90	Other:			
711.901	For the transport of goods	10%	kg and No	785.191
8711.909	Other	30%	kg and No	785.199
87.12	Bicycles and other cycles (including delivery tricycles), not motorised:			
8712.001	For the transport of goods		kg and No	785.21
8712.009	Other	30%	kg and No	785.29
87.13	Invalid carriages, whether or not motorised or otherwise mechanically propelled.			
8713.10	Not mechanically propelled	Free	kg and No	785.311
8713.90	Other	Free	kg and No	785.319
87.14	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.			
8714.10	Of motorcycles (including mopeds):			
8714.11	Saddles	10%	kg	785.351
8714.19	Other	10%	kg	785.359
8714.20	Of invalid carriages	Free	kg	785.36
8714.90	Other	10%	kg	785.37

Heading No.	Description of Goods	Rate of Duty	Unit (s)	SITC Rev 3
8715.00	Baby carriages and parts thereof.	10%	kg	894.1
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
8716.10	Trailers and semi-trailers of the caravan type, for housing or camping	30%	kg and No	786.1
8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	10%	kg and No	786.21
8716.30	Other trailers and semi-trailers for the transport of goods:			
8716.31	Tanker trailers and tanker semi-trailers	10%	kg and No	786.22
8716.39	Other	10%	kg and No	786.29
8716.40	Other trailers and semi-trailers	10%	kg and No	786.83
8716.80	Other vehicles:			
8716.801	Wheelbarrows	20%	kg and No	786.851
8716.809	Other	10%	kg and No	786.859
8716.90	Parts:			
8716.901	Of wheelbarrows	20%	kg	786.891
8716.909	Other	10%	kg	786.899

(a) 782.171 to 782.175 and 782.179 and 782.18 to 782.184 and 782.189 include 782.19

(b) 784.201 and 784.209 include 784.21 and 784.25

(c) 784.301 and 784.309 include 784.31 to 784.36 and 784.39

Chapter 88

Aircraft, spacecraft, and parts thereof

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.			
8801.10	Gliders and hang gliders	30%	kg and No	792.81
8801.90	Other	30%	kg and No	792.82
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and spacecraft launch vehicles.			
8802.10	Helicopters	10%	kg and No	792.1
8802.20	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	10%	kg and No	792.2
8802.30	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	10%	kg and No	792.3
8802.40	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	10%	kg and No	792.4
8802.50	Spacecraft (including satellites) and spacecraft launch vehicles	10%	kg and No	792.5
88.03	Parts of goods of heading No. 88.01 or 88.02.			
8803.10	Propellers and rotors and parts thereof	10%	kg	792.91
8803.20	Under-carriages and parts thereof	10%	kg	792.93
8803.30	Other parts of aeroplanes or helicopters	10%	kg	792.95
8803.90	Other	10%	kg	792.97

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
8804.00	Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto.	10%	kg	899.96
8805.00	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	10%	kg	792.83

Chapter 89

Ships, boats and floating structures

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No. 89.06 if it does not have the essential character of a vessel of a particular kind.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.			
8901.10	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:			
8901.101	Vessels exceeding 708 cubic metres	Free	kg and No	793.281
8901.109	Other	30%	kg and No	793.289
8901.20	Tankers:			
8901.201	Vessels exceeding 708 cubic metres	Free	kg and No	793.221
8901.209	Other	30%	kg and No	793.229
8901.30	Refrigerated vessels, other than those of subheading No. 8901.20:			
8901.301	Vessels exceeding 708 cubic metres	Free	kg and No	793.261
8901.309	Other	30%	kg and No	793.269
8901.90	Other vessels for the transport of goods and other vessels for the transport of both persons and goods:			
8901.901	Vessels exceeding 708 cubic metres	Free	kg and No	793.271
8901.909	Other	30%	kg and No	793.279
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.			
8902.001	Vessels exceeding 708 cubic metres	Free	kg and No	793.241
8902.002	Trawlers	Free	kg and No	793.242
8902.003	Other fishing vessels	20%	kg and No	793.243
8902.009	Other	20%	kg and No	793.249

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
8903.10	Inflatable	30%	kg and No	793.11
8903.90	Other:			
8903.91	Sailboats, with or without auxiliary motor	30%	kg and No	793.12
8903.92	Motorboats, other than outboard motorboats	30%	kg and No	793.191
8903.99	Other	30%	kg and No	793.199
8904.00	Tugs and pusher craft.	10%	kg and No	793.7
89.05	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.			
8905.10	Dredgers	Free	kg and No	793.51
8905.20	Floating or submersible drilling or production platforms	Free	kg and No	793.55
8905.90	Other:			
8905.901	House-boats	10%	kg and No	793.591
8905.909	Other	Free	kg and No	793.599
89.06	Other vessels, including warships and lifeboats other than rowing boats.			
8906.001	Vessels exceeding 708 cubic metres	Free	kg and No	793.291
8906.009	Other	30%	kg and No	793.299

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			
8907.10	Inflatable rafts	10%	kg and No	793.91
8907.90	Other:			
8907.901	Buoys and beacons	Free	kg and No	793.991
8907.909	Other	10%	kg and No	793.999
8908.00	Vessels and other floating structures for breaking up.	Free	kg and N	793.3

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,
CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS
AND APPARATUS; CLOCKS AND WATCHES; MUSICAL
INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

Chapter 90

Optical, photographic, cinematographic, measuring,
checking, precision, medical or surgical instruments
and apparatus; parts and accessories thereof

This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading No. 40.16), of leather or of composition leather (heading No. 4204.00) or of textile material (heading No. 5911.00);
- (b) Refractory goods of heading No. 6903.00; ceramic wares for laboratory, chemical or other technical uses, of heading No. 6909.00;
- (c) Glass mirrors, not optically worked, of heading No. 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading No. 83.06 or Chapter 71);
- (d) Goods of heading No. 70.07, 7008.00, 70.11, 70.14, 70.15 or 7017.00;
- (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (f) Pumps incorporating measuring devices, of heading No. 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading No. 84.23); lifting or handling machinery (headings Nos. 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading No. 84.41); fittings for adjusting work or tools on machine-tools, of heading No. 84.66, 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); calculating machines (heading No. 84.70); valves or other appliances of heading No. 8481.00;

- (g) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No. 85.12); portable electric lamps of heading No. 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading No. 85.19 or 85.20); sound-heads (heading No. 85.22); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No. 85.26); sealed beam lamp units of heading No. 85.39; optical fibre cables of heading No. 85.44;
- (h) Searchlights or spotlights of heading No. 94.05;
- (ij) Articles of Chapter 95;
- (k) Capacity measures, which are to be classified according to their constituent material; or
- (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading No. 84.85, 8548.00 or 9033.00) are in all cases to be classified in their respective headings;
- (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading No. 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

- (c) All other parts and accessories are to be classified in heading No. 9033.00.
- 3. The provisions of Note 4 to Section XVI apply also to this Chapter.
- 4. Heading No. 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading No. 90.13.
- 5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.31 are to be classified in heading No. 90.31.
- 6. Heading No. 90.32 applies only to:
 - (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled; and
 - (b) 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.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.			
9001.10	Optical fibres, optical fibre bundles and cables	10%	kg	884.191
9001.20	Sheets and plates of polarising material	10%	kg	884.192
9001.30	Contact lenses	Free	kg	884.11
9001.40	Spectacle lenses of glass	Free	kg	884.15
9001.50	Spectacle lenses of other materials	Free	kg	884.17
9001.90	Other:			
9001.901	Colour filters for cameras	30%	kg	884.193
9001.909	Other	10%	kg	884.199
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.			
9002.10	Objective lenses:			
9002.11	For cameras, projectors or photographic enlargers or reducers	30%	kg	884.31
9002.19	Other	10%	kg	884.32
9002.20	Filters:			
9002.201	For photographic or cinematographic apparatus including projectors	10%	kg	884.331
9002.209	Other	10%	kg	884.339
9002.90	Other:			
9002.901	For photographic or cinematographic apparatus including projectors	10%	kg	884.391
9002.909	Other	10%	kg	884.399
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9003.10	Frames and mountings	10%	kg	884.21
9003.90	Parts	10%	kg	884.22
90.04	Spectacles, goggles and the like, corrective, protective or other.			
9004.10	Sunglasses	30%	kg	884.231
9004.90	Other	30%	kg	884.239
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor, other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.			
9005.10	Binoculars	10%	kg	871.11
9005.80	Other instruments:			
9005.801	Refracting telescopes (monoculars)	10%	kg	871.151
9005.809	Other	10%	kg	871.159
9005.90	Parts and accessories (including mountings):			
9005.901	For refracting telescopes (binoculars and monoculars)	10%	kg	871.191
9005.909	Other	10%	kg	871.199
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39.			
9006.10	Cameras of a kind used for preparing printing plates or cylinders	30%	kg and No	881.111
9006.20	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	30%	kg and No	881.112
9006.30	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	30%	kg and No	881.113
9006.40	Instant print cameras	30%	kg and No	881.114
9006.50	Other cameras	30%	kg and No	881.119

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9006.60	Photographic flashlight apparatus and flashbulbs:			
9006.61	Discharge lamp ("electronic") flashlight apparatus	30%	g and No	881.131
9006.62	Flashbulbs, flashcubes and the like	30%	g and No	881.12
9006.69	Other	30%	kg	881.139
9006.90	Parts and accessories:			
9006.91	For cameras	30%	kg	881.14
9006.99	Other	30%	kg	881.15
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.			
9007.10	Cameras:			
9007.11	For film of less than 16 mm width or for double-8 mm film	30%	kg	881.211
9007.19	Other	30%	kg	881.219
9007.20	Projectors:			
9007.21	For film of less than 16 mm width	30%	kg	881.221
9007.29	Other	30%	kg	881.229
9007.90	Parts and accessories:			
9007.91	For cameras	30%	kg	881.23
9007.92	For projectors	30%	kg	881.24
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.			
9008.10	Slide projectors	10%	kg	881.321
9008.20	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	10%	kg	881.31
9008.30	Other image projectors	10%	kg	881.329
9008.40	Photographic (other than cinematographic) enlargers and reducers	30%	kg	881.33
9008.90	Parts and accessories:			
9008.901	Of photographic enlargers and reducers	30%	kg	881.34
9008.909	Other	10%	kg	881.344

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
90.09	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.			
9009.10	Electrostatic photo-copying apparatus	10%	kg and No	751.36(a)
9009.20	Other photo-copying apparatus	10%	kg and No	751.37(b)
9009.30	Thermo-copying apparatus	10%	kg and No	751.35
9009.90	Parts and accessories	10%	kg	759.1
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitised semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.			
9010.10	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	30%	kg	881.351
9010.20	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	30%	kg	881.352
9010.30	Projection screens	30%	kg	881.353
9010.90	Parts and accessories	30%	kg	881.36
9011.00	Compound optical microscopes, including those for photomicrography, cinematomicrography or microprojection.	10%	kg	871.4
9012.00	Microscopes other than optical microscopes; diffraction apparatus.	10%	kg	871.3
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Ref 3
9013.10	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	10%	kg	871.91
9013.20	Lasers, other than laser diodes	10%	kg	871.92
9013.80	Other devices, appliances and instruments	10%	kg	871.93
9013.90	Parts and accessories	10%	kg	871.99
90.14	Direction finding compasses; other navigational instruments and appliances.			
9014.10	Direction finding compasses		kg	874.111
9014.20	Instruments and appliances for aeronautical or space navigation (other than compasses)		kg	874.112
9014.80	Other instruments and appliances		kg	874.119
9014.90	Parts and accessories		kg	874.12
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.			
9015.10	Rangefinders		kg	874.131
9015.20	Theodolites and tacheometers		kg	874.132
9015.30	Levels		kg	874.133
9015.40	Photogrammetrical surveying instruments and appliances		kg	874.134
9015.80	Other instruments and appliances		kg	874.139
9015.90	Parts and accessories		kg	874.14
9016.00	Balances of a sensitivity of 5 cg or better, with or without weights.		kg	874.51

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
90.1 7	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.			
901 7.10	Drafting tables and machines, whether or not automatic	10%	kg	874.221
9017.20	Other drawing, marking-out or mathematical calculating instruments	10%	kg	874.229
9017.30	Micrometers, callipers and gauges	10%	kg	874.231
9017.80	Other instruments	10%	kg	874.239
9017.90	Parts and accessories	10%	kg	874.24
90.1 8	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.			
9018.10	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):			
9018.11	Electro-cardiographs	10%	kg	774.11
9018.19	Other	10%	kg	774.12
9018.20	Ultra-violet or infra-red ray apparatus	10%	kg	774.13
9018.30	Syringes, needles, catheters, cannulae and the like	10%	kg	872.21
9018.40	Other instruments and appliances, used in dental sciences	10%	kg	872.12 (c)
9018.50	Other ophthalmic instruments and appliances	10%	kg	872.25
9018.90	Other instruments and appliances	10%	kg	872.29

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.			
9019.10	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	10%	kg	872.31
9019.20	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	10%	kg	872.33
9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	10%	kg	872.35
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.			
9021.10	Artificial joints and other orthopaedic or fracture appliances	10%	kg	899.63
9021.20	Artificial teeth and dental fittings:			
9021.201	Artificial teeth	30%	kg	899.651
9021.202	Dental fittings	10%	kg	899.652
9021.30	Other artificial parts of the body	10%	kg	899.66
9021.40	Hearing aids, excluding parts and accessories	10%	kg	899.61
9021.50	Pacemakers for stimulating heart muscles, excluding parts and accessories	10%	kg	899.67
9021.90	Other	10%	kg	899.69

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9022.00	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.	10%	kg	774.2
9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	10%	kg	874.52
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).			
9024.10	Machines and appliances for testing metals	10%	kg	874.531
9024.80	Other machines and appliances	10%	kg	874.539
9024.90	Parts and accessories	10%	kg	874.54
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.			
9025.10	Thermometers, not combined with other instruments	10%	kg	874.551
9025.20	Barometers, not combined with other instruments	10%	kg	874.552
9025.80	Other instruments	10%	kg	874.559
9025.90	Parts and accessories	10%	kg	874.56

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9026.00	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32.	10%	kg	874.3
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.			
9027.10	Gas or smoke analysis apparatus	10%	kg	874.41
9027.20	Chromatographs and electrophoresis instruments		kg	874.42
9027.30	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	10%	kg	874.43
9027.40	Exposure meters	10%	kg	874.44
9027.50	Other instruments and apparatus using optical radiations (UV, visible, IR)	10%	kg	874.45
9027.80	Other instruments and apparatus	10%	kg	874.46
9027.90	Microtomes; parts and accessories	10%	kg	874.49
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.			
9028.10	Gas meters	10%	kg	873.11
9028.20	Liquid meters	10%	kg	873.13
9028.30	Electricity meters	10%	kg	873.15
9028.90	Parts and accessories	10%	kg	873.19

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.15; stroboscopes.			
9029.10	Revolution counters, production counters, taximeters, mileometers, pedometers and the like	10%	kg	873.21
9029.20	Speed indicators and tachometers; stroboscopes	10%	kg	873.25
9029.90	Parts and accessories	10%	kg	873.29
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.			
9030.10	Instruments and apparatus for measuring or detecting ionising radiations	10%	kg	874.71
9030.20	Cathode-ray oscilloscopes and cathode-ray oscillographs	10%	kg	874.73
9030.30	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device	10%	kg	874.75
9030.40	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	10%	kg	874.77
9030.80	Other instruments and apparatus	10%	kg	874.78
9030.90	Parts and accessories	10%	kg	874.79

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter, profile projectors.			
9031.10	Machines for balancing mechanical parts	10%	kg	874.251
9031.20	Test benches	10%	kg	874.252
9031.30	Profile projectors	10%	kg	874.253
9031.40	Other optical instruments and appliances	10%	kg	874.254
9031.80	Other instruments, appliances and machines	10%	kg	874.259
9031.90	Parts and accessories	10%	kg	874.26
90.32	Automatic regulating or controlling instruments and apparatus.			
9032.10	Thermostats	10%	kg	874.61
9032.20	Manostats	10%	kg	874.63
9032.80	Other instruments and apparatus	10%	kg	874.65
9032.90	Parts and accessories	10%	kg	874.69
9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	10%	kg	874.9

- (a) 751.36 includes 751.31 and 751.32
(b) 751.37 includes 751.33 and 751.34
(c) 872.12 includes 872.11 and 872.19

Chapter 91

Clocks and watches and parts thereof

Notes.

1. This Chapter does not cover:
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading No. 71.13 or 7117.00, as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 7115.00); clock or watch springs are, however, to be classified as clock or watch parts (heading No. 91.14);
 - (d) Bearing balls (heading No. 73.26 or 8482.00, as the case may be);
 - (e) Articles of heading No. 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading No. 8482.00); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading No. 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading No. 91.02.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments, are to be classified in this Chapter.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.			
9101.10	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility	50%	kg and No	885.31
9101.20	Other wrist-watches, whether or not incorporating a stop-watch facility	50%	kg and No	885.32
9101.90	Other	50%	kg and No	885.39
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.			
9102.10	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility	50%	kg and No	885.41
9102.20	Other wrist-watches, whether or not incorporating a stop-watch facility	50%	kg and No	885.42
9102.90	Other	50%	kg and No	885.49
91.03	Clocks with watch movements, excluding clocks of heading No. 9104.00.			
9103.10	Battery or accumulator powered	50%	kg and No	885.72
9103.90	Other	50%	kg and No	885.73
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	50%	kg and No	885.71
91.05	Other clocks.			
9105.10	Alarm clocks	50%	kg and No	885.74 (a)
9105.20	Wall clocks	50%	kg and No	885.76 (b)
9105.90	Other	50%	kg and No	885.79 (c)

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9106.00	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).	40%	kg	885.94
9107.00	Time switches with clock or watch movement or with synchronous motor.	40%	kg	885.95
9108.00	Watch movements, complete and assembled.	40%	kg	885.5
9109.00	Clock movements, complete and assembled.	40%	kg	885.96
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.			
9110.10	Of watches	40%	kg	885.981
9110.90	Other	10%	kg	885.989
91.11	Watch cases and parts thereof.			
9111.001	Watch cases, complete	10%	kg	885.911
9111.002	Parts	10%	kg	885.912
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
9112.001	Cases, complete	10%	kg	885.971
9112.002	Parts	10%	kg	885.972
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.			
9113.10	Of precious metal or of metal clad with precious metal	50%	kg	885.921
9113.20	Of base metal, whether or not gold- or silver-plated	30%	kg	885.922

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9113.90	Other	30%	kg	885.93
91.14	Other clock or watch parts.			
9114.001	Clock parts	10%	kg	885.991
9114.002	Watch parts	10%	kg	885.992

- (a) 885.74 includes 885.74 and 885.75
(b) 885.76 includes 885.76 and 885.77
(c) 885.79 includes 885.78 and 885.79

Chapter 92

Musical instruments; parts and
accessories of such articles

Notes.

1. This Chapter does not cover:

- (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (b) Microphones, amplifiers, loud-speaker, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
- (c) Toy instruments or apparatus (heading No. 95.03);
- (d) Brushes for cleaning musical instruments (heading No.96.03);
- (e) Collectors' pieces or antiques (heading No. 9705.00 or 9706.00); or
- (f) Spools, reels or similar supports (which are to be classified according to their constituent material: for example, heading No. 39.24, Section XV).

2. Bows and sticks and similar devices used in playing the musical instruments of heading No. 9202.00 or 92.06 presented with such instruments in numbers normal to the instrument and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading No. 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.			
9201.10	Upright pianos	10%	kg and No	898.131
9201.20	Grand pianos	10%	kg and No	898.132
9201.90	Other	10%	kg and No	898.139
9202.00	Other string musical instruments (for example, guitars, violins, harps).	10%	kg and No	898.15
9203.00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	10%	kg and No	898.21
92.04	Accordions and similar instruments; mouth organs.			
9204.10	Accordions and similar instruments	10%	kg and No	898.221
9204.20	Mouth organs	10%	kg and No	898.222
92.05	Other wind musical instruments (for example, clarinets, trumpets, bag-pipes).			
9205.10	Brass-wind instruments	10%	kg and No	898.231
9205.90	Other	10%	kg and No	898.239
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas).			
9206.001	Steel band instruments	30%	kg and No	898.241
9206.009	Other	10%	kg and No	898.249
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).			
9207.10	Keyboard instruments, other than accordions	10%	kg and No	898.25
9207.90	Other	10%	kg and No	898.26

Heading No.	Description of Goods	Rate of Duty	Un (s)	SITC Rev 3
9208.00	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.	10%	kg	898.29
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.			
9209.001	Musical instrument strings	10%	kg	898.91
9209.009	Other	10%	kg	898.99

SECTION XIX

ARMS AND AMMUNITION; PARTS AND
ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and
accessories thereof

Notes.

1. This Chapter does not cover:
 - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Armoured fighting vehicles (heading No. 8710.00);
 - (d) Telescopic sights or other optical devices suitable for use with arms; unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading No. 9705.00 or 9706.00).

2. In heading No. 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading No. 85.26.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9301.00	Military weapons, other than revolvers, pistols and the arms of heading No. 9307.00.	70%	kg and No	891.12
9302.00	Revolvers and pistols, other than those of heading No. 93.03 or 9304.00.	70%	kg and No	891.14
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).			
9303.001	Very pistols and other devices designed to project only signal flares; line-throwing guns	Free	kg and No	891.311
9303.009	Other	70%	kg and No	891.319
9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 9307.00.	70%	g and No	891.39
9305.00	Parts and accessories of articles of headings Nos. 9301.00 to 9304.00.	70%	g and No	891.9
93.06	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.			
9306.001	Industrial cartridges, complete (for example, blank cartridges for riveting tools and for starting internal combustion engines) and parts thereof	10%	kg	891.201(a)

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9306.002	Parts of shotgun cartridges, including cartridge wads; lead shot prepared for ammunition	10%	kg	891.202(a) [†]
9306.009	Other	70%	kg	891.209(a) [†]
9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	70%	kg	891.13

(a) 891.201, 891.202 and 891.209 include 891.21 to 891.24 and 891.29

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

Furniture; bedding, mattresses, mattress supports
cushions and similar stuffed furnishings; lamps and
lighting fittings, not elsewhere specified
or included; illuminated signs, illuminated
name-plates and the like;
prefabricated buildings

Notes.

1. This Chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors) or heading No. 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading No.8303. 0;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading No. 84.18; furniture specially designed for sewing machines (heading No. 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading No. 85.18 (heading No. 85.18), of headings Nos. 85.19 to 8521.00 (heading No. 85.22) or of headings Nos. 85.25 to 85.28 (heading No. 85.29);
 - (h) Articles of heading No. 87.14;
 - (ij) Dentists' chairs incorporating dental appliances of Heading No. 90.18 or dentists' spittoons (heading No. 90.18);

- (k) Articles of Chapter 91 (for example, clocks and clock cases); or
- (l) Toy furniture or toy lamps or lighting fittings (heading No. 95.03), billiard tables or other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 95.05).
2. The articles (other than parts) referred to in headings Nos. 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.
- The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
- (a) Cupboards, bookcases, other shelved furniture and unit furniture;
- (b) Seats and beds.
3. (a) In headings Nos. 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
- (b) Goods described in heading No. 94.04, presented separately, are not to be classified in heading No. 94.01, 9402.00 or 94.03 as parts of goods.
4. For the purposes of heading No. 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing, or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading No.	Description of Goods	Rate of Duty	Un t(s)	SITC Rev 3
94.01	Seats (other than those of heading No. 9402.00), whether or not convertible into beds, and parts thereof.			
* 9401.10	Seats of a kind used for aircraft	45%	kg and No	821.11
9401.20	Seats of a kind used for motor vehicles	45%	kg and No	821.12
9401.30	Swivel seats with variable height adjustment	45%	kg and No	821.14
* 9401.40	Seats other than garden seats or camping equipment, convertible into beds	45%	kg and No	821.15
9401.50	Seats of cane, osier, bamboo or similar materials	45%	kg and No	821.13
9401.60	Other seats, with wooden frames	45%	kg and No	821.16
9401.70	Other seats, with metal frames	45%	kg and No	821.17
9401.80	Other seats	45%	kg and No	821.18
9401.90	Parts	45%	kg	821.19
9402.00	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.	10%	kg	872.4
94.03	Other furniture and parts thereof.			
9403.10	Metal furniture of a kind used in offices	20%	kg	821.31
9403.20	Other metal furniture:			
9403.201	Of a kind used in schools, churches and laboratories	20%	kg	821.391
9403.209	Other	45%	kg	821.399
9403.30	Wooden furniture of a kind used in offices	20%	kg	821.51
9403.40	Wooden furniture of a kind used in the kitchen	45%	kg	821.53
9403.50	Wooden furniture of a kind used in the bedroom	45%	kg	821.55

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9403.60	Other wooden furniture:			
9403.601	Of a kind used in schools, churches and laboratories	20%	kg	821.591
9403.609	Other	45%	kg	821.599
9403.70	Furniture of plastics:			
9403.701	Of a kind used in offices	20%	kg	821.711
9403.702	Of a kind used in schools, churches and laboratories	20%	kg	821.712
9403.709	Other	45%	kg	821.719
9403.80	Furniture of other materials, including cane, osier, bamboo or similar materials:			
9403.801	Of a kind used in offices	20%	kg	821.791
9403.802	Of a kind used in schools, churches and laboratories	20%	kg	821.792
9403.809	Other	45%	kg	821.799
9403.90	Parts	45%	kg	821.8
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.			
9404.10	Mattress supports	45%	kg and No	821.21
9404.20	Mattresses	45%	kg and No	821.26 (a)
9404.30	Sleeping bags	45%	kg and No	821.27
9404.90	Other	45%	kg and No	821.29
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9405.10	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	30%	kg	813.11
9405.20	Electric table, desk, bedside or floor-standing lamps	30%	g and No	813.13
9405.30	Lighting sets of a kind used for Christmas trees	30%	kg and No	894.41
9405.40	Other electric lamps and lighting fittings		kg	813.15
9405.50	Non-electrical lamps and lighting fittings		kg	813.17
9405.60	Illuminated signs, illuminated name-plates and the like	30%	g and No	813.2
9405.90	Parts	30%	kg	813.9
94.06	Prefabricated buildings.			
9406.001	Of wood	30%	kg	811.01
9406.002	Of aluminum	20%	kg	811.02
9406.003	Of steel	20%	kg	811.03
9406.009	Other	20%	kg	811.09

Chapter 95

Toys, games and sports requisites;
parts and accessories thereof

Notes.

1. This Chapter does not cover:

- (a) Christmas tree candles (heading No. 34.06);
- (b) Fireworks or other pyrotechnic articles of heading No. 36.04;
- (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading No. 4206.00 or Section XI;
- (d) Sports bags or other containers of heading No. 42.02, 43.03 or 43.04;
- (e) Sports clothing or fancy dress, of textiles, of ~~Chapter~~ 61 or 62;
- (f) Textile flags or bunting, or sails for boats, ~~sailboats~~ or land craft, of Chapter 63;
- (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of ~~Chapter~~ 65;
- (h) Walking-sticks, whips, riding-crops or the like (heading No. 6602.00), or parts thereof (heading No. 6603.00);
- (ij) Unmounted glass eyes for dolls or other toys, of heading No. 70.18;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) Bells, gongs or the like of heading No. 83.06;

- (m) Electric motors (heading No. 85.01), electric transformers (heading No. 85.04) or radio remote control apparatus (heading No. 85.26);
- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) Children's bicycles (heading No. 87.12);
- (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (q) Spectacles, goggles or the like, for sports or outdoor games (heading No. 90.04);
- (r) Decoy calls or whistles (heading No. 9208.00);
- (s) Arms or other articles of Chapter 93;
- (t) Electric garlands of all kinds (heading No. 97.05); or
- (u) Racket strings, tents or other camping goods, or gloves (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9501.00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	30%	kg	894.21
95.02	Dolls representing only human beings.			
9502.10	Dolls, whether or not dressed	30%	kg	894.22
9502.90	Parts and accessories	30%	kg	894.23
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.			
9503.10	Electric trains, including tracks, signals and other accessories therefor	30%	kg	894.241
9503.20	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503.10	30%	kg	894.242
9503.30	Other construction sets and constructional toys	30%	kg	894.249
9503.40	Toys representing animals or non-human creatures:			
9503.41	Stuffed	30%	kg	894.251
9503.49	Other	30%	kg	894.259
9503.50	Toy musical instruments and apparatus	30%	kg	894.26
9503.60	Puzzles	30%	kg	894.27
9503.70	Other toys, put up in sets or outfits	30%	kg	894.291
9503.80	Other toys and models, incorporating a motor	30%	kg	894.292
9503.90	Other	30%	kg	894.299
95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.			
9504.10	Video games of a kind used with a television receiver	30%	kg	894.31
9504.20	Articles and accessories for billiards	30%	kg	894.33

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9504.30	Other games, coin or disc-operated, other than bowling alley equipment	30%	kg	894.35
9504.40	Playing cards	45%	kg	894.37
9504.90	Other:			
9504.901	Draught and chess boards	45%	kg	894.391
9504.909	Other	30%	kg	894.399
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.			
9505.10	Articles for Christmas festivities:			
9505.101	Artificial Christmas trees	45%	kg	894.451
9505.109	Other	30%	kg	894.459
9505.90	Other	30%	kg	894.49
95.06	Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.			
9506.001	For cricket	30%	kg	894.791(a)
9506.002	For soccer	30%	kg	894.792(a)
9506.003	For tennis	30%	kg	894.793(a)
9506.004	For golf	30%	kg	894.75
9506.005	For gymnastics	30%	kg	894.794(a)
9506.006	For athletics	30%	kg	894.795(a)
9506.007	For other sports (including table-tennis)	30%	kg	894.796(a)
9506.008	For outdoor games; swimming pools and paddling pools	30%	kg	894.797(a)
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 9208.00 or 9705.00) and similar hunting or shootings requisites.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9507.10	Fishing rods	Free	kg	894.711
9507.20	Fish-hooks, whether or not snelled	Free	kg	894.712
9507.30	Fishing reels	Free	kg	894.713
9507.90	Other:			
9507.901	Other fishing tackle	Free	kg	894.714
9507.909	Other	30%	kg	894.719
9508.00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.	30%	kg	894.6

(a) 894.791, 894.792, 894.793, 894.794, 894.795, 894.796 and 894.797 include 894.72, 894.73, 894.74, 894.76, 894.77, 894.78 and 894.79.

Chapter 96

Miscellaneous manufactured article

Notes.

1. This Chapter does not cover:

- (a) Pencils for cosmetic or toilet uses (Chapter 33);
- (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) Imitation jewellery (heading No. 7117.00);
- (d) Parts of general use, as defined in Note to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading No. 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
- (f) Articles of Chapter 90 (for example, spectacle frames (heading No. 90.03), mathematical drawing pens (heading No. 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading No. 90.18));
- (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories hereof (Chapter 92);
- (i) Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (toys, games, sports requisites); or

- (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading No. 96.02 the expression "vegetable or mineral carving material" means:
- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading No. 96.03 the expression "prepared knots and tufts for broom or brush making" applies 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 trimming to shape at the top, to render the ready for such incorporation.
4. Articles of this Chapter, other than those of headings Nos. 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings Nos. 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).			
9601.001	Articles	45%	kg	899.111
9601.009	Other	45%	kg	899.119
96.02	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 3503.00) and articles of unhardened gelatin.			
9602.001	Articles	45%	kg	899.191
9602.009	Other	45%	kg	899.199
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).			
9603.001	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	45%	kg and No	899.721
9603.002	Other brooms and mops for sweeping roads and floors	45%	kg and No	899.722
9603.003	Tooth brushes	45%	kg and No	899.723

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9603.004	Scrubbing brushes	45%	kg and No	899.724
9603.005	Feather dusters	45%	kg and No	899.725
9603.006	Other toilet brushes; other brushes for household use	30%	kg and No	899.726
9603.007	Prepared knots and tufts for broom or brush making	30%	kg and No	899.727
9603.008	Paint brushes	20%	kg and No	899.728
9603.009	Other	10%	kg and No	899.729
96.04	Hand sieves and hand riddles.			
9604.001	Sieves used in laboratories	10%	kg	899.811
9604.002	Sieves used for sorting diamonds	10%	kg	899.812
9604.003	Household sieves	45%	kg	899.813
9604.009	Other	10%	kg	899.819
9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	30%	kg and No	831.3
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.			
9606.10	Press-fasteners, snap-fasteners and press-studs and parts therefor	10%	kg	899.831
9606.20	Buttons	10%	kg	899.832
9606.30	Button moulds and other parts of buttons; button blanks	10%	kg	899.84
96.07	Slide fasteners and parts thereof.			
9607.10	Slide fasteners	30%	kg	899.85
9607.20	Parts:			
9607.201	Continuous chain	10%	kg	899.861
9607.209	Other	10%	kg	899.869
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.			

Heading No.	Description of Goods	Rate of Duty	unit(s)	SITC Rev 3
9608.10	Ball point pens	45%	k and No	895.211
9608.20	Felt tipped and other porous-tipped pens and markers	30%	k and No	895.212
9608.30	Fountain pens, stylograph pens and other pens	30%	k and No	895.213
9608.40	Propelling or sliding pencils	30%	k and No.	895.214
9608.50	Sets of articles from two or more of the foregoing subheadings	30%	kg.	895.215
9608.60	Refills for ball point pens, comprising the ball point and ink-reservoir	10%	kg	895.216
9608.90	Other:			
9608.901	Pen-holders, pencil-holders and similar holders	30%	kg	895.217
9608.902	Barrels and covers for ball point pens	30%	kg	895.218
9608.903	Pen nibs and nib points	10%	kg	895.22
9608.909	Other	10%	kg	895.219
96.09	Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.			
9609.10	Pencils and crayons, with leads encased in a rigid sheath:			
9609.101	Writing or drawing pencils	30%	kg	895.231
9609.102	Crayons	30%	kg	895.232
9609.20	Pencil leads, black or coloured	30%	kg	895.233
9609.90	Other:			
9609.901	Writing or drawing chalks	30%	kg	895.234
9609.909	Other	30%	kg	895.239
96.10	Slates and boards, with writing or drawing surfaces, whether or not framed.			
9610.001	Writing or drawing boards	30%	kg	895.921
9610.009	Other	10%	kg	895.929
96.11	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.			

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9611.001	Rubber stamps	45%	kg	895.931
9611.009	Other	30%	kg	895.939
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.			
9612.10	Ribbons:			
9612.101	Typewriter ribbons on open spools	30%	kg	895.941
9612.109	Other	10%	kg	895.942
9612.20	Ink-pads	10%	kg	895.943
9613.00	Cigarette lighters and other lighters, whether or not mechanical or electrical and parts thereof other than flints and wicks.	45%	kg	899.33 (a)
9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	30%	kg	899.38 (b)
96.15	Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof.			
9615.10	Combs, hair-slides and the like:			
9615.101	Combs	45%	kg	899.891
9615.102	Hair slides and the like	45%	kg	899.892
9615.90	Other:			
9615.901	Hairpins	45%	kg	899.893
9615.909	Other	30%	kg	899.899
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.			
9616.10	Scent sprays and similar toilet sprays, and mounts and heads therefor	30%	kg	899.87

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
9616.20	Powder-puffs and pads for the application of cosmetics or toilet preparations	30%	kg	899.82
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	30%	kg	899.97
9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	10%	kg	899.88

(a) 899.33 includes 899.33 and 899.35

(b) 899.38 includes 899.36 and 899.37

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

1. This Chapter does not cover;
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of current or new issue in the country to which they are destined (Chapter 49);
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 5907.00) except if they may be classified in heading No. 9706.00; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings Nos. 71.01 to 71.03).
2. For the purposes of heading No. 9702.00, 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 photomechanical process.
3. Heading No. 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.
4.
 - (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
 - (b) Heading No. 9706.00 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, 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.

Heading No.	Description of Goods	Rate of Duty	Unit(s)	SITC Rev 3
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 4906.00 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.			
9701.10	Paintings, drawings and pastels:	30%	kg	896.111
9701.101	Paintings			
9701.102	Drawings and pastels	30%	kg	896.112
9701.90	Other	30%	kg	896.12
9702.00	Original engravings, prints and lithographs.	30%	kg	896.2
9703.00	Original sculptures and statuary, in any material.	30%	kg	896.3
9704.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined.	30%	kg	896.4
9705.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	30%	kg	896.5
9706.00	Antiques of an age exceeding one hundred years.	30%	kg	896.6

EXPORT DUTIES

	ITEMS	RATE	
1.	Precious stones other than cut and polished stones	per metric carat	\$3.00
2.	Bauxite, calcined	per tonne	\$0.45
3.	Bauxite, other	per tonne	\$0.45
4.	Unrefined cane sugar (as classified in tariff heading No. 17.01)	per tonne	\$1.00
5.	Greenheart, round piling and hewn		\$0.29
6.	Greenheart, sawn		\$5.09
7.	Aquarium fish		5%
8.	Shrimp		10%
9.	Molasses	100 litre	\$1.00
10.	Manufactured articles n.e.s.o.i.		Free
11.	All other articles n.e.s.o.i.		1.5%

ANNEX I

COMMUNITY RATES OF DUTY IMPORT DUTIES

Note: The Rules for the Interpretation of the Schedule and the Section and Chapter Notes apply in like manner to goods mentioned hereunder as they do to those in the main Schedule.

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
09.10	Thyme, saffron and bay leaves; other spices		
09.10.3	Curry powder	30%	kg
22.03	Beer made from malt	\$7.16 per gal	gal.
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol		
22.05.9	Other wines (of fresh grapes)		
	A — Wine not exceeding 26% proof spirit made from unfermented grape must and with no spirit added	22c. per litre	litre and kg
	B — Wine not exceeding 42% proof spirit made from unfermented grape must and with spirit added	33c. per litre	litre and kg
	C — Other	Free	litre and kg
22.07	Other fermented beverages (for example, cider, perry and mead)		
	A — Cider	17c. per litre	litre and kg
	B — Other	11c. per litre	litre and kg
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 140 degrees or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength		
22.08.1	Denatured spirits	5c. per gal	gal.
22.08.9	Other	\$14.40 per p gal	p. gal.

**ANNEX I
COMMUNITY RATES OF DU
IMPORT DUTIES (Cont'd)**

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages		
22.09.1	Whisky		
22.09.11	In bottle of a strength not exceeding 80% proof spirit		
22.09.111	Blended whisky	\$23.00 per p. gal.	gal/p. gal.
22.09.19	Other Blended whisky	\$23.00 per p. gal.	p. gal.
22.09.2	Brandy		
22.09.21	In bottle of a strength not exceeding 80% proof spirit		
22.09.211	Blended brandy	\$26.00 per p. gal.	gal/p.
22.09.29	Other Blended brandy	\$26.00 per p. gal.	p. gal.
22.09.3	Rum		
22.09.31	In bottle of a strength not exceeding 80% proof spirit	\$14.40 per p. gal.	gal/p. gal.
22.09.39	Other	\$14.40 per p. gal.	p. gal.
22.09.4	Gin		
22.09.41	In bottle of a strength not exceeding 80% proof spirit	\$14.40 per p. gal.	gal/p. gal.
22.09.49	Other	14.40 per p. gal.	gal/p. gal.

**ANNEX I
COMMUNITY RATES OF DUTY
IMPORT DUTIES (Cont'd)**

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
22.09.5	Vodka	\$14.40 per p. gal.	gal/p. gal.
22.09.9 22.09.91	Other Cordials and liqueurs A — Cream de Menthe liqueur	\$14.40 per p. gal.	gal/p. gal.
	B — Cherry Brandy liqueur	\$35.50 per p. gal.	gal/p. gal.
	C — Creame de Cacao liqueur	\$33.70 per p. gal	gal/p. gal.
	D — Pimm's No. 1 Cup	\$28.00 per p. gal	gal/p. gal
	E — Other cordials and liqueurs	\$14.40 per p. gal	gal/p. gal
22.09.93	Other aromatic bitters	\$14.40 per p. gal	gal/p. gal
22.09.99	Other A — Other spirits and spirituous beverages	\$14.40 per p. gal	gal/p. gal
	B — Other	Free	litre and kg
30.03 30.03.9	Medicaments (including veterinary medicaments) A — Spirituous medicinal compounds, B.P. or B.P.C.	\$1.20 per gal	kg/gal
	B — Other spirituous medicinal compounds	\$3.90 per p. gal	kg/p. gal

**ANNEX I
COMMUNITY RATES OF DUTY
IMPORT DUTIES (Cont'd)**

Tariff Heading Number	Description of Goods		Units for Statistical Classification
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink, or other industries A—Containing alcohol (essences, etc.)	\$14.40	
	B—Other		kg/p. gal kg
33.06	Perfumery, cosmetics and toilet preparations, aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal use		
33.06.2	Bay rum (not exceeding 105 degrees)	66c. per litre	litre and kg
33.06.4	Perfumes and toilet waters A—Lime rum and similar preparations (not exceeding 105 degrees)	66c. per litre	litre and kg
	B—Other perfumed spirits	\$1.32 per litre	litre and kg
36.06	Matches (excluding Bengal matches)		
36.06.1	In containers of 60 matches or less	35c. per hundred contain- ers	hundred containers and kg
36.06.2	In containers of more than 60 matches	6c. per thousand and matches	thousand matches and kg

EXPORT DUTIES

1.	Bauxite, calcined	per tonne	\$0.45
2.	Bauxite, other	per tonne	\$0.45
3.	Unrefined cane sugar (as classified in tariff heading No. 17.01)	per tonne	\$1.00

ANNEX II

FLAT RATE OF DUTY

Goods classified under different headings in the tariff which are imported for non-commercial purposes and are contained in passengers' baggage or imported in gift parcels sent by air or sea or by parcel post and which are normally liable to duty and do not exceed in value \$200.00. 30%

Provided that —

- (a) such importations are only occasional;
- (b) the goods are not imported across land borders or by any member of the crew of any ship or aircraft, (except where such member is severing connection with any ship or aircraft);
- (c) wines and vermouths (tariff heading numbers 22.05 and 22.060, spirits and spirituous beverages (tariff heading number 22.09), tobacco products (tariff heading numbers 24.01 and 24.02), jewellery (tariff heading number 71.12) and imitation jewellery (tariff heading number 71.16) shall be excluded and shall be liable to duty at the normal rates;
- (d) several consignments arriving at the same time from the same consignor to the same consignee shall be treated as a single consignment, and that the total value of the consignments does not exceed \$200.00;
- (e) the flat rate shall be applied only if there are at least three different items of goods which are classified in different tariff headings;
- (f) goods which an officer is satisfied are of Caribbean Community origin and are of a value not exceeding \$255.00 and which are imported without documentary evidence of origin shall be exempt from the application of the flat rate of duty.

PART II
MEMBERS OF THE CARIBBEAN COMMUNITY

Antigua
Bahamas
Barbados
Belize
Dominica
Grenada

Guyana
Jamaica
Montserrat
St Kitts/Nevis/
Anguilla

St. Lucia
St. Vincent
Trinidad and
Tobago

LIST OF CONDITIONAL DUTY EXEMPTIONS

Explanatory Note

The List of Conditional Duty Exemptions contains the goods which Member States may exempt from duty under the CARICOM Common External Tariff when such goods are imported by persons, enterprises or organisations in the circumstances, or for the purposes specified in the List.

RULES GOVERNING THE APPLICATION OF THE
LIST OF CONDITIONAL DUTY EXEMPTIONS

1. A Member State may refuse to grant full duty exemption for any good eligible therefor under the List and may choose instead to apply a level of import tariff on such good not higher than that provided in the Schedule of Tariff Rates.
2. In a number of cases (for example, in connection with shipping and aircraft, for health, governmental, social and cultural purposes), while the scope of the duty exemption has been specified, each Member State is free to approve the beneficiaries (whether the individual, the institution or the organisation) of the exemption.
3. The reference in the List to goods for the use of international organisations or their personnel is understood to include intergovernmental organisations operating within the Common Market pursuant to an agreement in force between such organisations and the Government of one or more Member States.
4. From 1 January, 1992, where goods produced by an enterprise do not meet the qualifying conditions set down with respect to those goods in Schedule II to the Common Market Annex to the Treaty, that enterprise will not qualify for exemptions from duty.

LIST OF CONDITIONAL DUTY EXEMPTIONS

I. FOR INDUSTRY, AGRICULTURE, FISHERIES,
FORESTRY AND MINING

- A. Machinery and equipment, including equipment for the transportation of goods, and materials for use in approved industry, and parts thereof, agriculture (including livestock), fisheries (including aquaculture), forestry and mining (including the exploration, exploitation and storage of geothermal energy), as approved by the Minister.

- B. Building material for first installation or extension of industrial enterprises as approved by the Minister.

- C. Notwithstanding the provisions at A and B above, the goods specified in the Appendix to this List shall be ineligible for duty exemption or reduction except:
 - (a) when new investment or substantial expansion is undertaken;

 - (b) when development finance is made available by a country or an international institution, with the view to assisting the economic development of the importing Member State, and such development finance agreement requires that products be sourced from the donor country;

and the Council shall keep the Appendix under review and may amend the Appendix.

II. FOR PURPOSES CONNECTED WITH TOURISM

- (i) Building materials for first installation of approved hotels and approved renovations and extensions;
- (ii) Equipment and appliances for initial equipping of approved hotels and for approved extensions and renovations;
- (iii) Equipment for use in sports and recreational activities as approved by the Minister responsible for Sports;
- (iv) Motor cars and public transport-type passenger motor vehicles including coachs and mini-buses for use as approved by the Minister responsible for Tourism;

III. FOR SHIPPING

- (i) Boats, boat and navigation equipment and boat fittings, sail canvas, marine engines, fuel and lubricants for services as approved by the Minister responsible for Transport;
- (ii) Navigation aids.

IV. FOR APPROVED PURPOSES CONNECTED WITH AIRCRAFT

- (i) Aircraft, component parts, accessories, instruments, ground and technical equipment and motor vehicles for aircraft services and operation including air clubs, as are approved;
- (ii) Fuel and lubricants for approved aircraft services and operations.

V. FOR EDUCATIONAL AND CULTURAL PURPOSES

- (i) Supplies, equipment, instruments and apparatus, tools, books (including workbooks and activity books), specimens illustrative of natural history and other sciences, for approved educational and cultural institutions and purposes, including for museums, zoos and historical societies;
- (ii) Materials for the construction, renovation and extension of approved educational and cultural institutions;
- (iii) Equipment and supplies for sports, as approved by the Minister responsible for Sports;
- (iv) Academic robes admitted as such by the Minister responsible for Education.

VI. FOR HEALTH

- (i) Equipment and vehicles drugs, medical, surgical and laboratory supplies for approved hospitals and veterinary institutions, including approved institutions providing out-patients' health care;
- (ii) Materials for the construction, furnishing, replacement or extension of approved hospitals and veterinary institutions including approved institutions offering out-patients' health care and furnishings for such health care facilities;
- (iii) Hearing aids, crutches, manual and motorized wheelchairs, trusses, colostomy bags, and similar appliances and apparatus, and identifiable spare parts for the relief of permanent bodily disablement, including reading matter and articles specifically designed for the blind;

- (iv) Other goods catering to the needs of the mentally- or physically-handicapped and admitted as such by the Minister responsible for Health;
- (v) Tools of trade for the disabled, admitted by the Minister responsible for Health;
- (vi) Ambulances.

VII. FOR GOVERNMENT AND GOVERNMENTAL PURPOSES

- A. Goods including motor vehicles, imported by or for the use of:
 - (a) the Central Government; or
 - (b) any municipality, local government authority or other public body or institution approved by the Minister
 - (c) persons including public and contract officers approved by the Minister
- B. Goods imported under special bilateral arrangements, as approved by the Minister

VIII. FOR MILITARY FORCES

- (i) Goods imported by or for use of the military forces;
- (ii) Arms, ammunition, uniforms, accoutrements, and equipment, including musical instruments imported by and for the use of any Volunteer Force, Cadet Force or Rifle Association approved by the Minister on the signed declaration of the Officer-in-Command of any such Force or of the President or Chairman of such an Association as the case may be.

IX. FOR DIPLOMATIC MISSIONS, INTERNATIONAL ORGANISATIONS AND PERSONNEL

- (i) Goods including motor vehicles for use of any Mission or Consulate or the members thereof, to the extent provided by the Vienna Convention on Diplomatic Relations, 1961, or the Vienna Convention on Consular Relations, 1963;
- (ii) Goods including motor vehicles for the use of any international organisation or personnel of that organisation pursuant to an agreement in force between the organisation and the Government of a Member State.

X. FOR THE MOVEMENT OF PERSONS

- (i) Personal and household effects of a passenger and instruments and tools of trade for use by the passenger, accompanying the passenger, or imported by that passenger within three months before, or after the arrival of the passenger, or such further period as the Comptroller may allow;
- (ii) Souvenirs and Gifts Imported by a Passenger;
- (iii) Personal effects, not being merchandize, of citizens of the importing Member State or persons ordinarily domiciled there, who have died abroad.

XI. FOR OTHER APPROVED PURPOSES

- (1) Instruments, apparatus, equipment and materials including records and tapes for radio and television broadcasting, imported by or on behalf of any radio or television broadcasting company approved by the Minister responsible for Information.
- (2) Amateur radio equipment for use by holders of valid licences granted by the Minister responsible for Communication, to keep, install, erect or use an amateur wireless transmitter.

- (3) Goods made from sea-island cotton and bearing the mark or trademark of the West Indian Sea Island Cotton Association
- (4) Motor spirit, industrial machinery and transport equipment for use in under-developed and interior areas, as approved by the Minister.
- (5) Patterns and samples, cut, mutilated or otherwise spoiled to the satisfaction of the Customs Authorities so as to render them unmerchantable.
- (6) Advertising material having no commercial value.
- (7) Cups, medals, shields and similar trophies not being articles of general utility, proved to the satisfaction of the Customs Authorities to be specially imported for bestowal as honorary distinctions or prizes or when won abroad or sent by donors resident abroad:

Provided that the articles are not imported or stocked for purposes of trade.

- (8) Artificial flowers, miniature flags, buttons, brooches and similar small emblems imported for sale for the purpose of providing funds in aid of any institution or charitable purpose approved by the Minister.
- (9) Materials, vehicles and equipment imported by any person for the purpose of carrying out any works in pursuance of any contract between such person and the Government of Member State where the Minister is satisfied that such materials and equipment are necessary for the performance of such contract and that such contract provided that such material and equipment shall be exempt from import duties of customs:

Provided that on the completion of such works the importer shall be liable to pay existing rates of duty on all materials not used up and on all equipment and vehicles unless such materials, vehicles or equipment are re-exported.

- (10) All goods which are made available free of charge by a country or an international institution, or by an individual or group of individuals, with a view to assisting the economic development of the importing Member State, as approved by the Minister.
- (11) Goods including motor vehicles, imported by or for the use of religious bodies, on the signed declaration of the head of the religious body, as approved by the Minister.
- (12) Containers or coverings in which articles not liable to ad valorem duty are imported, provided they are the usual or proper containers or coverings for such goods.
- (13) Uniforms and equipment imported by and for the use of Boy Scouts, Boys Brigade and Girl Guides Associations and such other youth associations as may be approved by the Minister on the signed declaration of the person for the time being in charge of such association.
- (14) Goods imported by or for the use of any office or bureau for meteorological observation, or any institution engaged in scientific, medical or technical research, including instruments, apparatus and equipment for geological or topographical purposes, as approved by the Minister.
- (15) Goods imported by or on behalf of charitable, welfare or service organisations, as approved by the Minister.
- (16) Protective clothing and protective equipment imported by or on behalf of industrial concerns which the Minister is satisfied will be used solely by industrial workers for person protection from occupational hazards.
- (17) Goods including motor vehicles and parts, imported by or for the use of public utilities, as approved by the Minister responsible for Transport.

- (18) Supplies, equipment, instruments and apparatus for the recovery and restoration of archaeological sites and artifacts, as approved by the Commissioner of Mines.
- (19) Goods imported by or for the use of Workers' Organisations, as approved by the Minister.
- (20) Clothing donated for the use of indigent school children, as approved by the Minister responsible for Education.
- (21) (i) Goods imported by or for the use of the Head of State;
(ii) Goods imported for the use of the Prime Minister.
- (22) Fire-fighting equipment, vehicles, materials and apparatus, as approved by the Minister of Home Affairs.
- (23) Films, filmstrips, microfilms and sound recordings of an educational, scientific or cultural character produced by the United Nations or any of its specialised agencies.
- (24) Mosquito nets and mosquito coils; and mosquito-proof gauze, admitted as such by the Comptroller.
- (25) Tombstones and memorials engraved with an inscription in commemoration of a deceased person.
- (26) Goods (including foodstuff) imported for use in rehabilitation or relief following natural disaster, as approved by the Minister.

LIST OF COMMODITIES THAT ARE INELIGIBLE FOR
CONDITIONAL DUTY EXEMPTION

Tariff Heading Number	Description of Goods
ex Cap 7	Edible vegetables and certain roots and tubers (except seed potatoes, garlic powder and granulated onion, not in retail packages)
ex Cap 8	Edible fruit and nuts; peel of citrus fruit or melons (excluding cashew nuts and cherries, not in retail packages)
09.06	Cinnamon and cinnamon-tree flowers
0907.00	Cloves (whole fruit, cloves and stems)
09.08	Nutmeg, mace and cardamoms

Tariff Heading Number	Description of Good
1006.10	Rice in the husk (paddy or rough)
1006.201	Husked white rice, in packages for retail sale
1006.202	Other husked white rice
1006.301	Semi-milled white rice in packages of not more than 10kg
1006.302	Other semi-milled white rice
1006.305	Wholly milled white rice in packages of not more than 10 kg
1006.306	Other wholly milled white rice
ex 1101.00	Wheat flour
ex 11.02	Cereal flours, of maize (corn) or rice
11.05	Flour, meal and flakes of potatoes
11.06	Flour and meal of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14; flour, meal and powder of the products of Chapter 8
ex 11.08	Arrowroot starch
1203.00	Copra
ex 12.12	Sugar beet and sugar cane
ex 15.07	Soya-bean oil and its fractions, refined, but not chemically modified
ex 15.08	Ground-nut oil and its fractions, refined, but not chemically modified
ex 15.09	Olive oil and its fractions, refined, but not chemically modified

Tariff Heading Number	Description of Goods
ex 15.10	Other oils and their fractions, obtained solely from olives, refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09
ex 15.11	Palm oil and its fractions, refined, but not chemically modified
ex 15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, refined, but not chemically modified
ex 15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, refined, but not chemically modified
ex 15.14	Rape, colza or mustard oil and fractions thereof, refined, but not chemically modified
ex 15.15	Other fixed vegetable fats and oils (excluding jojoba oil) and their fractions, refined, but not chemically modified
ex 15.16	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, refined, but not further prepared
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
ex 20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid (except tomato puree not in retail packages)

Tariff Heading Number	Description of Goods
2003.00	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen
20.06	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)
ex 20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter (excluding non-tropical fruit puree and fruit pastes)
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter (excluding non-tropical fruit juice concentrate)
ex 21.02	Yeasts (active or inactive); prepared baking powders
ex 21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour
ex 21.06	Autolysed yeast
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid

Tariff Heading Number	Description of Goods
2505.00	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26
2507.00	Kaolin and other kaolinic clays, whether or not calcined
ex 25.08	Other clays (not including expanded clays of heading No. 6806.00), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths (excluding fuller's earth)
2509.00	Chalk
ex 25.13	Pumice stone
ex 25.20	Gypsum
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 2825.00
ex 25.23	Cement clinkers and Portland cement
ex 25.29	Felspar
2606.00	Aluminum ores and concentrates
2618.00	Granulated slag (slag sand) from the manufacture of iron or steel

Tariff Heading Number	Description of Goods
2619.00	Slag, dross (other than granulated slag), scavings and other waste from the manufacture of iron or steel
28.04	Hydrogen, nitrogen and oxygen
ex 28.07	Sulphuric acid, other than for chemical analysis
ex 28.11	Carbon dioxide
ex 28.14	Anhydrous ammonia
ex 28.18	Aluminum oxide (alumina)
ex 28.33	Aluminum sulphate
ex 29.01	Nonylene (nonene)
ex 32.03	Logwood extracts
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers, or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
ex 32.10	Other paints and varnishes (including enamels, lacquers and distempers)
3211.00	Prepared driers

Tariff Heading Number	Description of Goods
ex 32.14	Glaziers' putty and painters' fillings
ex 33.01	Essential oils of bay, clove, ginger, grapefruit, lemon, lime, nutmeg, orange, patchouli and pimento
ex 33.02	Mixtures of two or more of bay, clove, ginger, grapefruit, lemon, lime, nutmeg, orange, patchouli and pimento oils
ex 35.01	Casein glues
ex 38.08	Insecticides (excluding those approved by the Competent Authority for use in agriculture), disinfectants, rat poisons and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)
38.14	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers
3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals
ex 38.20	Anti-freezing preparations
ex 39.17	Electrical conduits and other piping, of plastics

Tariff Heading Number	Description of Goods
ex 39.25	Gutters of plastics
ex 40.05	Compounded rubber, unvulcanised, in sheets for repairs
ex 40.06	"Camel-back" strips for retreading rubber ty
ex 42.02	Parts of musical instrument cases, of wood
ex 42.03	Industrial gloves, of leather or of composite leather
44.01	Fuel-wood, in logs, in billets, in twigs, in or in similar forms; wood in chips or particles; and wood waste and scrap, whether or not agglomerated logs, briquettes, pellets or similar forms
4402.00	Wood charcoal (including shell or nut charcoal whether or not agglomerated)
ex 44.03	Wood in the rough, whether or not stripped or or roughly squared (excluding coniferous species)
ex 44.04	Split poles; piles, pickets, stakes and stumps of wood
ex 44.07	Wood sawn or chipped lengthwise, sliced or planed, whether or not planed, sanded or finger-jointed, of thickness exceeding 6 mm (excluding coniferous species and mahogany)

Tariff Heading Number	Description of Goods
ex 44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed (excluding coniferous species and mahogany)
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects
ex 44.17	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels, of wood
ex 44.20	Parts of caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles and of cases for cutlery and scientific apparatus, of wood
ex 44.21	Letters, figures, templates, paving blocks, trellises and fencing panels; Venetian and other blinds; dowel pins and labels for horticulture, of wood
ex 48.16	Carbon paper
4908.00	Transfers (decalcomanias)
ex 49.11	Calendar backs and window transparencies
ex 56.07	Twine and ropes (except for use in the banana industry).

Tariff Heading Number	Description of Goods
ex 62.16	Industrial gloves
ex 62.17	Collars, shirt fronts and cuffs
ex 63.06	Sails
ex 64.06	Parts of footwear (uppers and parts of uppers)
6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed
ex 67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial foliage or fruit
6801.00	Setts, curbstones and flagstones, of natural stone (except slate)
ex 68.02	Worked monumental or building stone (except slate), other than goods of heading No. 6801.00
6807.00	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
6808.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders

Tariff Heading Number	Description of Goods
ex 68.09	Panels, boards, sheets or tiles; industrial moulds
ex 68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced (excluding statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins; tombstones; reservoirs and troughs)
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods
6906.00	Ceramic pipes, conduits, guttering and pipe fittings
ex 69.07	Tiles
ex 69.08	Tiles
71.02	Diamonds, whether or not worked, but not mounted or set
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport
71.12	Waste and scrap of precious metal or of metal clad with precious metal
ex 71.17	Wooden parts of small objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person

Tariff Heading Number	Description of Goods
ex 73.12	Stranded wire and cables, of iron or steel, not electrically insulated.
ex 73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire.
ex 73.17	Nails (excluding masonry and roofing nails) and staples, of iron or steel
ex 73.19	Ordinary pins of iron or steel
ex 76.10	Complete structures; doors, windows and their frames and thresholds for doors, of aluminum
ex 76.11	Tanks for any material (other than compressed or liquefied gas), of aluminum
7802.00	Lead waste and scrap
ex 83.04	Filing cabinets
ex 83.05	Paper clips and staples in strips
ex 83.06	Photograph, picture or similar frames
ex 83.11	Arc welding electrodes of non-alloy steel
ex 84.21	Oil, petrol filters and intake air filters for internal combustion engines
ex 84.32	Lawn or sports-ground rollers
ex 84.80	Moulding patterns, of wood
ex 85.35	Circuit breakers
ex 85.36	Circuit breakers
ex 8537.00	Control panels

**Tariff
Heading
Number**

Description of Goods

ex 85.44	Enamelled or plastic insulated electric wire
ex 87.07	Bus bodies
ex 94.03	Furniture of a kind used in offices and laboratories
ex 94.05	Fluorescent lighting fittings; lampshades; parts of standard lamps; table lamps and other lighting fittings, of wood
ex 94.06	Prefabricated buildings, of wood
ex 96.03	Prepared knots and tufts for broom or brush making; paint brushes
ex 96.07	Slide fasteners

PART IV
EXEMPTIONS FROM EXPORT DUTIES ON CUSTOMS

1. Raw gold within the meaning of the Mining Act.
2. Cut or cut and polished precious stones.
3. Agricultural products and their by-products, excluding unrefined cane sugar and molasses.
4. Forest products including timber and lumber (other than greenheart timber and lumber), wood-pulp, firewood, charcoal, bark and extracts of bark, and the following when derived from wild-growing trees or plants, fruit, oils, balata, rubber and their latex, gums, resins, spices, tan-stuffs, dye-stuffs, drugs, leaves, fibres, flosses, thatching materials and orchids.
5. Goods entered for re-exportation or exported on drawback, when exported.
6. Bona fide samples of produce or manufacture of Guyana.
7. Goods ordinarily liable to export duty not exceeding two dollars, and intended for exhibition purposes only.
8. Articles of household furniture bona fide in use, and not intended for sale or exchange.
9. Alumina.
10. Manganese.
11. Goods being neither bauxite nor sugar, consigned from Guyana to any Community State mentioned in Part II of this Schedule.

NOTE: In this part of the Schedule "timber and lumber" include trees when they have fallen or have been felled, and all wood, whether cut up or fashioned or hollowed out for any purpose or not.

SECOND SCHEDULE

PROHIBITED AND RESTRICTED IMPORTS

LIST OF PROHIBITED I

PART I

- | | | |
|-------------------------------------|-----|---|
| Coin counterfeit. | 1. | Base or counterfeit coin of any country. |
| Coin, sub-standard. | 2. | Coin legally current in Guyana or any money purporting to be such, not being of the established standard in weight and fineness. |
| Food, unfit for consumption. | 3. | Articles of food intended for human consumption declared by the competent sanitary authority to be unfit for such purposes. |
| Indecent articles | 4. | Indecent or obscene print, paintings, photographs, books, cards, lithographic or other engravings or any other indecent or obscene articles. |
| Infected cattle. | 5. | Cattle or other animals, or carcasses thereof, and hoofs or any other part of cattle or other parts thereof, which shall be prohibited in order to prevent the introduction of any communicable disease. |
| Matches. | 6. | Matches of white (yellow) phosphorous. |
| Goods, without necessary indication | 7. | (a) Goods which, if sold, would be liable to forfeiture under the Merchandise Marks Act.
(b) Goods manufactured outside Guyana, which whether or not bearing a name or a trade mark, do not carry in relation to themselves a definite indication of the country in which they were made or produced unless the Comptroller having regard to the nature of such goods and the requirements of any regulations applicable thereto, deems otherwise. |
| Opium prepared. | 8. | Prepared opium and pipes or other utensils for use in connection with the smoking of opium or the preparation of opium for smoking. |
| Shaving brushes | 9. | Shaving brushes manufactured in or exported from Japan. |
| Stamps. | 10. | Fictitious stamps and any die, plate, instrument or materials capable of making any such stamps. |
| General. | 11. | Goods the importation of which is prohibited by any other law of Guyana. |

GUYANA

FOURTH SCHEDULE

CARIBBEAN COMMUNITY REGULATIONS

Regulations governing goods.

Application: Save as otherwise provided in these Regulations shall govern the determination under Section 15(1) as to whether goods have been produced, or manufactured, and consigned as in 15(1) (a) and (b) and, for the purposes of these Regulations goods shall not be treated as so produced, or manufactured, and consigned unless the Comptroller is satisfied that the appropriate regulations have been fulfilled in relation thereto

Goods to be treated as grown, produced or manufactured within the Community: (1) Subject to the following shall be treated as being the goods which have been manufactured in, a State of the First Schedule if -

(a) they and the materials from which they have been produced or manufactured have been wholly grown, produced or manufactured, as the case may be, in the Community; or

(b) they have been produced within the Community wholly or partly from materials imported from outside the Community, or of undetermined origin, by a process which effects a substantial transformation characterised -

(i) by such goods being classified under a tariff heading which differs from that tariff heading under which the materials are classified; or

(ii) in relation to the goods specified in Appendix A, by compliance with the respective conditions set out in that Appendix; or

Appendix A

(iii) in relation to the goods set out in Appendix B, by compliance with the conditions with effect from the dates respectively set out against such goods.

Appendix B

(2) Subject to paragraph (5), in ascertaining for the purposes of paragraph (1) whether goods have undergone any operation or process of production or manufacture in the Community, no account shall be taken of any of the following -

- (a) operations to ensure the preservation of goods during transport and storage, including ventilation, spreading out, drying or chilling; or
- (b) simple operations consisting of the removal of dust, sifting or screening, sorting, grading, classifying, matching (including the making up of sets of articles), washing, painting and cutting up resulting in the mere reduction of size; or
- (c) (i) changes of packing; or
(ii) simple packing operations, including placing in bottles or boxes; or
- (d) marking;
- (e) simple mixing of materials imported from outside the Community, or of undetermined origin, resulting in goods whose characteristics are not essentially different from those of each of the constituents; or
- (f) operations which consist solely of welding, soldering, fastening, riveting, bolting and like operations or otherwise putting together of all finished parts or components to constitute a finished product.

(3) For the purposes of paragraph 2(f), the expression "finished parts or components" refers to those articles which are imported into the Common Market in a form or condition which neither requires any further fabrication, change in shape, form, identity or use, nor the application of permanent protective/decorative coating, for the purposes of incorporation in the finished product.

(4) Subparagraph 2(f) and paragraph (3) shall take effect only from 1 January 1992.

(5) Subject to paragraph (6), when used with reference to goods, "wholly produced" means

- (a) minerals extracted from the ground within the Community; or
- (b) vegetable products harvested within the Community; or
- (c) live animals born and raised within the Community; or
- (d) products obtained within the Community from live animals; or
- (e) products obtained by hunting or fishing within the Community; or
- (f) marine products taken from the sea by a vessel belonging to a State within the Community; or
- (g) used articles of any description, being such articles collected and last used as articles of that description in the Community and in a state fit only for the recovery of materials therefrom; or
- (h) scrap or waste resulting from the carrying on in the Community of any operation or process of manufacture; or
- (i) goods produced or manufactured in the Community exclusively from materials referred to in paragraphs (a)-(h); or

(j) goods satisfying the requirements of regulation 2(1).

(6) In ascertaining for the purposes of paragraph (1) whether goods have been "wholly produced" no account shall be taken of use of small quantities of preservatives, vitamins, colouring and similar materials imported from outside the Community or of undetermined origin.

3. (1) In determining the origin of any goods, any of the following (wheresoever grown, produced or manufactured) used in their production, manufacture, repair, renovation or improvement shall be deemed to have been grown, produced or manufactured, in the Community, that is to say -

Materials:
determination
of origin

(a) energy, fuel, plant, machinery and tools so used in the Community, including any materials used in the maintenance of such plant, machinery or tools; or

(b) materials which, for customs duty purposes, fall to be treated as one with the goods, being packing materials required for the transport or storage of the goods, other than materials constituting the wrappers or containers in which the goods would ordinarily be sold by retail; or

(c) materials which contain an element imported from outside the Community and which satisfied the requirements of Regulation 2(1).

(2) In any case in which there is insufficient information on which to determine whether or not any materials were imported into the Community or contain any element so imported, those materials shall be deemed to have been so imported.

determina-
tion of
value

4 (1) The appropriate provisions of this regulation shall have effect for determining the value of any materials imported into the Community and used in the production or manufacture, of any goods.

(2) The value of any materials referred to in paragraph (1) shall be the Customs value determined in accordance with . . .

5. The export price of goods produced or manufactured in and exported from a Member State shall be the value accepted for the purpose by the Customs Authority in the exporting Member State, but shall not include any transport and insurance costs incurred after the exportation of the goods.

Consignment

6. Goods shall be treated as consigned to Guyana from a Community State if they are shown to the satisfaction of the Comptroller to have been consigned direct to Guyana from a place in the Community and the application to such consignment of any rate of duty imposed under the Preferential Tariff, being a rate expressed to be applicable as mentioned in section 15(1), shall not be deemed to be contrary to section 13(1) (a)(i) by reason only that such a place is not a port.

Natural products
of the sea

7. (1) In determining where natural produce of the sea or goods produced or manufactured therefrom at sea are to be treated as produced or manufactured, anything done by or on board of a vessel belonging to a country shall be treated as done in that country, and any such produce of the sea, or goods produced or manufactured therefrom at sea, if brought direct to Guyana shall be deemed to be consigned from that country.

(2) For the purposes of this regulation and regulation 3(5)(f), a vessel shall be deemed to belong to a Community State if -

- (a) it is registered in a Community State; and
- (b) it carries a complement, inclusive of the master of the vessel, of which not less than three-fourths are nationals of a Community State; and

(c) it is majority owned and operated by -

- (i) nationals of a Community State; or
- (ii) a Government of a Community State; or
- (iii) a statutory corporation of a Community State.

8. Where any question arises as to whether goods are to be treated as mentioned in regulation 1, the Comptroller may require the importer of the goods to furnish him, in such form as he may require, proof of any statement made to him as to any fact necessary to determine that question, and if such proof is not furnished to his satisfaction, the question may be determined without regard to that statement.

Proof of
Statements
in Appen
dices A
and B

9. (1) Compliance with any of the conditions specified in in Appendices A or B, other than a percentage value-added condition shall be with respect to the whole of the goods but not to the packing.

Conditions
specified
in Appen
dices A
and B

(2) For the purposes of compliance with the percentage value-added condition, packing shall be considered as forming a whole with the goods where goods are not treated separately from their packing.

(3) In those columns appearing in Appendices A and B headed "Conditions to be complied with", the use of the expression

(a) "chemical transformation" shall be construed as a reference to the forming of the molecule of the finished product by -

- (i) the combination of two or more elements; or
- (ii) any modification of the structure of the molecule of a compound with the exception of ionisation and the addition or removal of water of crystallisation;

(b) "extra-regional materials" shall be construed as a reference to materials imported from outside the Community or of undetermined origin;

(c) "produced from materials not included in" shall mean that the materials which fall in the tariff headings named may not be used if they are imported from outside the Community or are of undetermined origin;

- (d) "produced from materials of" and "produced from" shall mean that the materials named or designated must be used in the condition in which they are described:

Provided that the use of the materials in an earlier stage of production is not hereby precluded;

- (e) "produced from regional materials of" shall mean that the materials falling within the tariff headings or Chapter named may be used only if they qualify to be treated as grown, produced or manufactured within the meaning of regulation 2(1).

Provided that the use of the regional materials in an earlier stage of production is not hereby precluded.

10. (1) Each article in a consignment shall be considered separately.

(2) For the purposes of paragraph (1), where the Import Schedule specifies that a group, set or assembly of articles is to be classified within a single heading, such group, set or assembly shall be classified as one article.

(3) For the purposes of paragraph (1), tools, parts and accessories -

- (a) which are imported with an article and
- (b) (i) the price of which is included in that of the article; or
(ii) for which no separate charge is made; and
- (c) which constitute the standard equipment customarily included on the sale of articles of that kind, shall be considered as forming a whole with the article.

(4) For the purposes of paragraph (1), goods, other than referred to in paragraphs (2) and (3), shall be treated as a single article if they are so treated for the purpose of assessing duties of customs.

(5) Where it is shown to the satisfaction of the Comptroller that it is not feasible to import an unassembled or disassembled article in one single consignment, the article may be treated as one article though imported in more than one consignment.

11. (1) Goods which are consigned to a place in the Community outside Guyana for the purpose of repair, renovation or improvement shall, upon fulfillment of that purpose, be treated for the purpose of reimportation as having complied with the requirements of regulation 2(1);

Repair, renovation, or improvement of goods

Provided that the goods are reconsigned direct to Guyana and that the value of the materials imported from outside the Community, or of undetermined origin, which have been used in the process of repair, renovation or improvement does not exceed -

- (a) in the case where the goods have undergone the process of repair, renovation or improvement in a More Developed Country, 65 per cent of the cost of repair, renovation or improvement; or
- (b) in the case where the goods have undergone the process of repair, renovation or improvement in a Less Developed Country, 80 per cent of the cost of repair, renovation or improvement.

(2) For the purposes of paragraph (1), goods shall not be treated as having undergone a process of repair, renovation or improvement if the form or character of the goods is altered by that process.

(3) The cost of repair, renovation or improvement shall refer to the cost of all material used and the cost of effecting the repair, renovation or improvement, as the case may be, but shall not include freight and other transport charges nor insurance and other shipping costs.

12. (1) Subject to the following provisions of this regulation, where there is an interruption, or inadequacy of supplies of regional materials, the use of extra-regional materials which have been imported in accordance with directions under paragraph (2) shall be deemed to be compliance with any condition that goods must be "wholly produced" in a Community State or "produced from regional materials".

safeguard mechanism

(2) The Minister shall direct the manufacture as to the quantities of extra-regional material which may be imported and the period of such importation.

(3) All goods in respect of which compliance with a condition is claimed under paragraph (1), shall be accompanied by an invoice and declaration and certificate in the form set out in Form 3 of Schedule A to the Customs Regulations.

Interpretation

13. (1) In this Part of these Regulations

"Chapter" means a Chapter in the First Schedule to the Act

"Less Developed Countries" means Antigua and Barbuda, Belize, Dominica; Grenada, Montserrat, St. Kitts/Nevis, Saint Lucia and St. Vincent and the Grenadines;

"More Developed Countries" means countries of the Community other than Less Developed Countries;

"tariff heading" means a heading in the First Schedule to the Act.

(2) In this Part in these Regulations -

- (a) any reference to the production of goods includes a reference to the getting of minerals and the taking of animals (including fish); and
- (b) any reference to materials includes a reference to any raw materials, intermediate products, parts and components used in the process of production, manufacture, repair, renovation or improvement, of goods

THE LIST

The application of the List is governed by the following general notes:

- (i) In this List, where a tariff heading number is preceded by the word "ex", only those products of that heading specified in the column headed "Product" are referred to. Descriptions of finished products and of materials are to be interpreted according to the relative Section and Chapter Notes of the Harmonised Commodity Description and Coding System (HS) and the General Rules for the Interpretation of the Harmonised System.
- (ii) Four figure references of the type "04.02", "17.04", etc. are references to the headings of the Harmonised Commodity Description and Coding System (HS).
- (iii) Where the condition to be complied with for any product does not prescribe the use of regional materials, it shall always be understood that materials imported from outside the Common Market or of undetermined origin may be used. If such materials are used in a more advanced state of processing than that specified in the List, the finished product shall be ineligible for Common Market treatment.

TARIFF HEADING NUMBER :	PRODUCT	COMPLIED WITH LDCs
02.01	Meat of bovine animals, fresh or chilled	Produced from bovine animals of 01.02 imported from outside the Common Market, provided that weight of each animal did not exceed 270 kg first importation into the Common Market
02.02	Meat of bovine animals, frozen	Produced from bovine animals of 01.02 imported from outside the Common Market, provided that weight of each animal did not exceed 270 kg first importation into the Common Market
02.03	Meat of swine, fresh, chilled or frozen	Wholly produced
02.04	Meat of sheep or goats, fresh, chilled or frozen	Wholly produced
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Wholly produced
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen	Wholly produced	Wholly produced
02.08	Other meat and edible meat offal, fresh, chilled or frozen	Wholly produced	Wholly produced
02.09	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked	Wholly produced	Wholly produced
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Wholly produced	Wholly produced
Chap. 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Wholly produced	Wholly produced
ex 04.01	UHT milk; pasteurised milk	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 70 per cent of the export price of the finished product

COMMENTARY ON DRAFT LEGISLATION
PREPARED FOR GUYANA

General

Deletion of the Fourth Schedule to the Customs Act is proposed, with its replacement by a text which effectively amends Part I, and with Part II being omitted. Part II provided for treatment of certain products, where they have been manufactured or produced in the LDCs, but these arrangements have not been maintained in Schedule II to the Common Market Annex.

Title

- (1) The amendment proposed, allows for deletion of the reference to Appendix D, which is being deleted.

Regulation 1

- (2) The amendments proposed remove reference to sections proposed for deletion, with consequential exclusion of references such as "in this Part".

Regulation 2

- (3) Reference to "of this Part" is again proposed or deletion.
- (4) Deletion of sub-paragraph (1)(b)(iv) is proposed, as Part C of the List in Schedule II has not been maintained.

Paragraph (1) will then end at the end of sub-paragraph (1)(b)(iii).

An additional sub-paragraph (f) to paragraph (), and additional paragraphs (3) and (4) are proposed to provide for new sub-paragraph (f) of paragraph 5, and new paragraphs 7 and 8 of Rule 1 in Schedule II.

There is consequential re-numbering of the succeeding paragraphs in this Regulation.

Regulation 4

- (5) Customs valuation provisions in the Common Market will from 1 January, 1991 be based on the GATT Customs Valuation Code in place of the Brussels Definition of Value. Council has already approved draft model legislation.

Paragraphs (2) to (4) have been deleted and a substitute paragraph proposed to provide for this new basis.

(New) Regulation 5

- (6) A new Regulation has been proposed to provide for the determination of export price using the Code, and taking account of the fact of uniform legislation in place in Member States.

Consequential re-numbering of the succeeding Regulations is proposed.

Regulation 7 (as re-numbered)

- (7) The reference in paragraph (2) has been amended following amendment of Regulation 2.
- (8) Sub-paragraph (2)(c) has been amended in accordance with the change approved in respect of paragraph 2(c) in Rule 1 in Schedule II.

Regulation 9 (as re-numbered)

- (9) Deletion of references to Appendix C and the Appendix itself is proposed as Part C of the List in Schedule II has not been maintained.

Regulation 13 (as re-numbered)

- (10) Reference to the First Schedule to the Act is proposed in lieu of reference to the CCCN. In any event the HS has replaced the CCCN as the basis of classification used in the List.
- (11) A number of names of Member States have been amended, substituting the approved names.
- (12) Deletion of the definition of "export price" is proposed following the inclusion of new Regulation 5.

TARIFF HEADING NUMBER	PRODUCT	: CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
04.02:	Milk and cream, concentrated or containing added sugar or other sweetening matter	:Produced from regional materials of 04.01 or from materials of 04.02 provided that the extra regional materials used does not exceed 65 per cent of the export price of the finished product	:Produced from regional materials of 04.01 or from materials of 04.02 provided that the extra regional materials used does not exceed 70 per cent of the export price of the finished product
ex 04.06:	Cheese	:Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product	:Production in which the value of extra-regional materials used does not exceed 70 per cent of the export price of the finished product
05.02:	Pigs , hogs or boars bristles and hair; badger hair and other brush making hair; waste of such bristles or hair	:Wholly produce	:Wholly produced
05.03:	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	:Wholly produc	:Wholly produced
05.04:	Guts, bladders and stomachs of animals (other than fish),	:Wholly produced	:Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
			LDCs
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	Wholly produced	Wholly produced
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	Wholly produced	Wholly produced
05.07	Ivory, tortoise-shell, whale-bone and whale-bone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products	Wholly produced	Wholly produced
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	Wholly produced	Wholly produced
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption	Wholly produced	Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO	COMPLIED WITH
		MDCs	LDCs
ex 06.03:	Bouquets, floral baskets, wreaths and similar articles	:Produced from :regional :materials of :Chapter 6	:Produced from :regional :materials of :Chapter 6
ex 06.04:	Bouquets, floral baskets, wreaths and similar articles	:Produced from :regional :materials of :Chapter 6	:Produced from :regional :materials of :Chapter 6
07.10'	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	:Wholly produced	:Wholly produced
07.11	Vegetables 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	:Wholly produced	:Wholly produced
07.12.	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	:Wholly produced	:Wholly produced
07.13'	Dried leguminous vegetables, shelled, whether or not skinned or split	:Wholly produced	:Wholly produced
ex 08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar or other sweetening matter	:Wholly produced	:Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter	Produced from regional materials of Chapter 8 and 17.01	Produced from regional materials of Chapter 8 and 17.01
08.12	Fruit and nuts 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	Wholly produced	Wholly produced
08.13	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter	Wholly produced	Wholly produced
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Wholly produced	Wholly produced
ex 09.02	Herbal tea	Production in which the value of extra-regional materials used does not exceed 40 per cent of all materials used	Production in which the value of extra-regional materials used does not exceed 40 per cent of all materials used
ex 09.10	Mixed spices (including curry)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO	COMPLIED WITH
		MDCs	LDCs
ex 11.02:	Cereal flours other than of wheat	:Wholly produced	:Wholly produced
ex 11.03:	Cereal groats, meal and pellets (other than cornmeal)	:Wholly produced	:Wholly produced
11.04:	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground	:Wholly produced	:Wholly produced
11.05:	Flour, meal and flakes of potatoes	:Wholly produced	:Wholly produced
11.06:	Flour and meal of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14; flour, meal and powder of the products of Chapter 8	:Wholly produced	:Wholly produced
11.07:	Malt, whether or not roasted	:Wholly produced	produced
11.08:	Starches; inulin	:Wholly produced	produced
11.09:	Wheat gluten, whether or not dried	:Wholly produced	:Wholly produced
12.01:	Soya beans, whether or not broken	:Wholly produced	:Wholly produced
12.02:	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken	:Wholly produced	:Wholly produced
12.03:	Copra	:Wholly produced	:Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
12.04:	Linseed, whether or not broken	:Wholly produced	:Wholly produced
12.05:	Rape or colza seeds, whether or not broken	:Wholly produced	:Wholly produced
12.06:	Sunflower seeds, whether or not broken	:Wholly produced	:Wholly produced
12.07:	Other oil seeds and oleaginous fruits, whether or not broken	:Wholly produced	:Wholly produced
ex-12.08:	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard or of soya beans	:Wholly produced	:Wholly produced
12.12:	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <u>Cichorium intybus sativum</u>) of a kind used primarily for human consumption, not elsewhere specified or included	:Wholly produced	:Wholly produced
12.13:	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	:Wholly produced	:Wholly produced
12.14:	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets	:Wholly produced	:Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
Chap. 13:	Lacs; gums, resins and other vegetable saps and extracts	Wholly produced	Wholly produced
14.01:	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	Wholly produced	Wholly produced
14.02:	Vegetable materials of a kind used primarily as stuffing or vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	Wholly produced	Wholly produced
14.03:	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couchgrass and istle), whether or not in hanks or bundles	Wholly produced	Wholly produced
ex 14.04:	Vegetable products not elsewhere specified or included (excluding cotton linters)	Wholly produced	Wholly produced
ex 15.01:	Lard, other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted (excluding bone fat and fats obtained from waste)	Produced from regional materials of 02.09	Produced from regional materials of 02.09

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
15.02	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted	Produced from regional materials of 01.02 ¹ or 01.04	Produced from regional materials of 01.02 or 01.04
15.08	Ground-nut oil and its fractions, whether of not refined, but not chemically modified	Produced from regional materials of 12.02	Produced from regional materials of 12.02
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified	Produced from regional materials of 12.07	Produced from regional materials of 12.07

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE -----	
15.12	Sunflower-seed, safflower or cotton-seed oil and their fractions, whether or not refined, but not chemically modified	:Produced from :regional :materials of :12.06 and 12.07	of 12.07
15.13	Coconut (copra), palm kernel or babassu oil and their fractions, whether or not refined, but not chemically modified	:Produced from :regional :materials of :Chapter 8, :12.03 and 12.07	roduced from egional terials of hapter 8, 2.03 and 12.07
15.14	Rape, colza or mustard oil and their fractions, whether or not refined, but not chemically modified	:Produced from :regional :materials of :12.05 and 12.07	of 12.07
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	:Produced from :regional :materials of :Chapters 7, 8 and :12	
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	:Produced from :regional :materials of :Chapters 7 and :12	from

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 15.19	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols (excluding industrial fatty alcohols which have a waxy character)	:Produced from regional materials of Chapter 15	:Produced from regional materials of Chapter 15
ex 16.01	Sausages and similar products, of pork	:Produced from regional materials of 02.03 or 02.06	:Produced from regional materials of 02.03 or 02.06
ex 16.02	Hams and shoulders	:Produced from regional materials of 02.03	:Produced from regional materials of 02.03
ex 17.01	Cane or beet sugar, not containing added flavouring or colouring matter, in solid form:	:Wholly produced	:Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO	COMPLIED WITH
		MDCs	LDCs .
ex 17.02	Maltose and fructose, in solid form	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation
ex 17.03	Molasses resulting from the extraction or refining of sugar, (excluding flavoured or : coloured molasses)	:Wholly produced	:Wholly produced
17.04	Sugar confectionery (including white chocolate) not containing cocoa	:Produced from :regional :materials of :17.01,	:Produced from :regional :materials :17.01
18.01	Cocoa beans, whole or broken, raw or roasted	:Wholly produced	:Wholly produced
18.02	Cocoa shells, husks, skins and other cocoa waste	:Wholly produced	:Wholly produced
18.03	Cocoa paste, whether or not defatted	:Production in :which the value :of extra-region :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :materials used :does not exceed :50 per cent of :the export price of :the finished :product
18.04	Cocoa butter, fat and oil	:Production in :which the value :of extra-region :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :materials used :does not exceed :50 per cent of :the export price of :the finished :product

TARIFF HEADING : NUMBER :	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
18.05:	Cocoa powder, not containing added sugar or other sweetening matter	:Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	:Production in which the value of extra-region-al materials used does not exceed 50 per cent of the export price of the finished product
ex 18.06:	Chocolate confectionery	:Produced from regional materials of 17.01, and where extra-regional materials are used the value of these materials does not exceed 50 per cent of the export price of the finished product	:Produced from regional materials of 17.01, and where extra-regional materials are used the value of these materials does not exceed 60 per cent of the export price of the finished product
ex 19.01:	Food preparations of malt extract	:Produced from malt extract	:Produced from malt extract
20.01:	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	:Produced from regional materials of Chapters 7 and 8 and 17.01	:Produced from regional materials of Chapters 7 and 8 and 17.01
20.02:	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	:Production in which the value of extra-regional materials used does not exceed 50 per cent of export price of the finished product	:Production in which the value of extra-region-al materials used does not exceed 60 per cent of export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	; CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
20.03;	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ;export price of ;the finished ;product
ex 20.04;	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen (excluding sweet corn and homogenised vegetables)	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ;export price of ;the finished ;product
20.05;	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ;export price of ;the finished ;product
ex 20.06,	Maraschino and glace cherries	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;40 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 50 per ;cent of the ;export price of ;the finished ;product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 20.06	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised) (excluding maraschino and glaze cherries)	Produced from regional materials of Chapter 8 and 17.01	Produced from regional materials of Chapter 8 and 17.01
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Produced from regional materials of Chapter 8 and 17.01	Produced from regional materials of Chapter 8 and 17.01
ex 20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included (excluding peanut butter, ground-nuts and cashew nuts)	Produced from regional materials of Chapters 7 and 8, 12.01, 12.03, 12.05 to 12.07 and 17.01	Produced from regional materials of Chapters 7 and 8, 12.01, 12.03, 12.05 to 12.07 and 17.01
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Produced from regional materials of Chapters 7 and 8 and 17.01	Produced from regional materials of Chapters 7 and 8 and 17.01
ex 21.01	Extracts, essences and concentrates, of coffee, and preparations with a basis of coffee	Produced from regional materials of 09.01	Produced from regional materials of 09.01
ex 21.02	Dried yeast	Produced from seed yeast	Produced from seed yeast

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 21.02	Dead unicellular algae	Wholly produced	Wholly produced
ex 21.06	Frozen mousse	Produced from materials of 21.06 the value of which does not exceed 3 per cent of the export price of the finished product	Produced from materials of 21.06 the value of which does not exceed 3 per cent of the export price of the finished product
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.07	Produced from regional materials of Chapters 7 and 8 and 17.01	Produced from regional materials of Chapters 7 and 8 and 17.01
22.07	Undenatured ethyl alcohol of alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Produced from materials not included in 22.07 or 22.08	Produced from materials not included in 22.07 or 22.08
ex 22.08	Spirits	Produced from materials not included in 22.07	Produced from materials not included in 22.07
ex 22.08	Liqueurs and other spirituous beverages	Produced from regional materials of 22.07	Produced from regional materials of 22.07

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 22.09	Spirit vinegar	Produced from regional materials of Chapter 17	Produced from regional materials of Chapter 17
ex 25.01	Refined salt	Produced from rock salt or sea salt	Produced from rock salt or sea salt
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Produced by sawing	Produced by sawing
ex 27.10	Lubricating oils	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70 per cent of the export price of the finished product
28.10	Oxides of boron; boric acids	Produced by chemical transformation	Produced by chemical transformation
ex 28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals, (excluding water and sulphur dioxide)	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
28.12:	Halides and halide oxides of non-metals	:Produced by :chemical trans- :formation	Produced by chemical trans- formation
28.13:	Sulphides of non-metals; commercial phosphorus trisulphide	:Produced by :chemical trans- :formation	Produced by chemical trans- formation
28.18:	Aluminium oxide (including artificial corundum); aluminium hydroxide	:Produced by :chemical trans- :formation	Produced by chemical trans- formation
ex 28.27:	Bromides and bromide oxides; iodides and iodide oxides	:Produced by :chemical trans- :formation	Produced by chemical trans- formation
ex 28.28:	Hypobromites	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation
28.29:	Chlorates and perchlorates; bromates and perbromates; iodates and periodates	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation
28.30:	Sulphides; polysulphides	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formationsss
28.32:	Sulphites; thiosulphates	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation
ex 28.33:	Peroxosulphates (persulphates)	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
28.34	Nitrites; nitrates	Produced by chemical transformation from materials of 28.43	Produced by chemical transformation from materials of 28.43
28.35	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates	Produced by chemical transformation	Produced by chemical transformation
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate	Produced by chemical transformation	Produced by chemical transformation
28.37	Cyanides, cyanide oxides and complex cyanides	Produced by chemical transformation	Produced by chemical transformation
28.39	Silicates; commercial alkali metal silicates	Produced by chemical transformation	Produced by chemical transformation
28.40	Borates; peroxoborates (perborates)	Produced by chemical transformation	Produced by chemical transformation
28.41	Salts of oxometallic or peroxometallic acids	Produced by chemical transformation	Produced by chemical transformation
28.42	Other salts of inorganic acids or peroxyacids, excluding azides	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
28.43:	Colloidal precious metals; in-organic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	:Produced from materials not included in 28.43 or by chemical transformation from material of 28.43	:Produced from materials not included in 28.43 or by chemical transformation from materials of 28.43
28.50:	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined	:Produced by chemical transformation	:Produced by chemical transformation
ex 28.51:	Other inorganic compounds (including distilled or conductivity water and water of similar purity); amalgams, other than amalgams of precious metals	:Produced from materials not included in 28.51 or by chemical transformation from materials of 28.51	:Produced from materials not included in 28.51 or by chemical transformation from materials of 28.51
29.01:	Acyclic hydrocarbons	:Produced by chemical transformation	:Produced by chemical transformation
29.02:	Cyclic hydrocarbons	:Produced by chemical transformation	:Produced by chemical transformation
29.03:	Halogenated derivatives of hydrocarbons	:Produced by chemical transformation	:Produced by chemical transformation
29.05:	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	:Produced by chemical transformation	:Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.07	Phenols; phenol-alcohols	Produced by chemical transformation	Produced by chemical transformation
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.11	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; para-formaldehyde	Produced by chemical transformation	Produced by chemical transformation
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	: CONDITIONS TO E COMPLIED WITH	
		MDCs	LDCs
29.16:	Unsaturated acyclic mono-carboxylic acids, cyclic mono-carboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation
29.17:	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation
29.18:	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation
29.19:	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation
29.20:	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids	Produced by chemical trans-formation	Produced by chemical trans-formation
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds	Produced by chemical trans-formation	Produced by chemical trans-formation
29.26	Nitrile-function compounds	Produced by chemical trans-formation	Produced by chemical trans-formation
29.27	Diazo-, azo- or azoxy-compounds	Produced by chemical trans-formation	Produced by chemical trans-formation
29.28	Organic derivatives of hydrazine or of hydroxylamine	Produced by chemical trans-formation	Produced by chemical trans-formation
29.30	Organo-sulphur compounds	Produced by chemical trans-formation	Produced by chemical trans-formation
29.31	Other organo-inorganic compounds	Produced by chemical trans-formation	Produced by chemical trans-formation
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only	Produced by chemical trans-formation	Produced by chemical trans-formation
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts	Produced by chemical trans-formation	Produced by chemical trans-formation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.34:	Other heterocyclic compounds	:Produced by :chemical trans :formation	:Produced by :chemical trans- :formation
29.35:	Sulphonamides	:Produced by :chemical trans :formation	:Produced by :chemical trans- :formation
29.36:	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	:Produced by :chemical trans :formation	:Produced by :chemical trans- :formation
29.37:	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones	:Produced by :chemical trans :formation	:Produced by :chemical trans- :formation
29.38:	Glycosides, natural or re- produced by synthesis, and their salts, ethers, esters and other derivatives	:Produced by :chemical trans :formation	:Produced by :chemical trans- :formation
29.39:	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	:Produced by :chemical trans :formation	:Produced by :chemical trans- :formation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.40:	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation
29.41:	Antibiotics	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation
30.02:	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products	:Produced from :seed for micro- :bial cultures or :from similar pro- :ducts of 30.02 :or produced from :materials not in- :cluded in 30.02	:Produced from :seed for micro- :bial cultures :or from similar :products of :30.02 or pro- :duced from :materials not :included in :30.02

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 31.02	Ammonium nitrate or sodium nitrate, pure	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation :33.01
ex 33.02	Alcoholic mixtures of odori- ferous substances and mixtures with a basis of one or more of these substances, of a kind used as raw materials in industry	:Produced from :regional :materials of :22.07	:Produced from :regional :materials of :22.07
ex 35.01	Casein derivatives; casein glues	:Produced from :casein of 35.01 :or from materials :not included in :35.01	:Produced from :casein of 35.01 :or from :materials not :included in :35.01
ex 35.02	Albuminates and albumin derivatives	:Produced from :albumins of 35.02 :or from materials :not included :35.02	:Produced from :albumins of :35.02 or from :materials not :included in :35.02

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 35.03	Gelatin derivatives	:Produced from :gelatin of 35.03 :or from materials :not included in :35.03	:Produced from :gelatin of :35.03 or from :materials not :included in :35.03
ex 35.05	Glues based on starches or on dextrins	:Produced from :dextrins or other :modified starches :of 35.05 or from :materials not in- :cluded in 35.05	:Produced from :dextrins or :other modified :starches of :35.05 or from :materials not :included in :35.05
37.01	Photographic plates and film in the flat, sensitised, un- exposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, un- exposed, whether or not in packs	:Produced from :materials not :included in 37.02	:Produced from :materials not :included in :37.02
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	:Produced from :materials not :included in 37.01	:Produced from :materials not :included in :37.01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO MDCs	BE COMPLIED WITH LDCs
38.05:	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alpha-terpineol as the main constituent	:Produced from gum, wood or sulphate turpentine and other terpenic oils of 38.05 or from materials not included in 38.05	:Produced from gum, wood or sulphate turpentine and other terpenic oils of 38.05 or from materials not included in 38.05
ex 38.06:	Derivatives of rosin and resin acids	:Produced by chemical transformation or emulsification	:Produced by chemical transformation or emulsification
ex 38.06:	Rosin spirit and rosin oils	:Produced from rosin or resin acids of 38.06 or from materials not included in 38.06	:Produced from rosin or resin acids of 38.06 or from materials not included in 38.06
39.01:	Polymers of ethylene, in primary forms	:Produced by chemical transformation	:Produced by chemical transformation
39.02:	Polymers of propylene or of other olefins, in primary forms	:Produced by chemical transformation	:Produced by chemical transformation

TARIFF HEADING : NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.03:	Polymers of styrene, in primary forms	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation
39.04:	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation
39.05:	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation
39.06:	Acrylic polymers in primary forms	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation
39.07:	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation
39.08:	Polyamides in primary forms	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation
39.09:	Amino-resins, phenolic resins and polyurethanes, in primary forms	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation
39.10:	Silicones in primary forms	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation
39.11:	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms	:Produced by :chemical trans- :formation	:Produced by :chemical trans- :formation

TARIFF HEADING : NUMBER :	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.15:	Waste, parings and scrap, of plastics	:Produced from :blocks, lumps, :powders, flake :granules, past :liquids, putti :and similar bu :forms of plas- :tics, provided :that extra-reg :-al parts and :fittings may b :used if the va :of such parts :fittings do not :exceed 10 per :cent of the ex- :port price of the :finished product	:Produced from :blocks, lumps, :powders, flakes :granules, :pastes, liqui :putties and :similar bulk :forms of plas- :tics, provided :that extra-re :-gional parts :and fittings :may be used if :such parts and :fittings :do not exceed :10 per cent of :the export :price of the :finished :product
39.16:	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	:Produced from :blocks, lumps, :powders, flake :granules, liq :pastes, putti :and similar b :forms of plas :tics, provide :that extra-re :-al parts and :fittings may :used if the v :of such parts :fittings do not :exceed 10 per :cent of the e :port price of :the finished :product	:Produced from :blocks, lumps, :powders, flakes :granules, :liquids, prstes, :putties and :similar bulk :forms of plas- :tics, provided :that extra-re :-gional parts :and fittings :may be used if :such parts and :fittings :do not exceed :10 per cent of :the export :price of the :finished :product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.17:	Tubes, pipes and hoses, and fittings therefor (for example joints, elbows, flanges), of plastics	:Produced from :blocks, lumps, :powders, flakes, :granules, pastes, :putties and :similar bulk :forms of plas- :tics, provided :that extra-region: :al parts and :fittings may be :used if the value :of such parts and :fittings do not :exceed 10 per :cent of the ex- :port price of the :finished product	:Produced from :blocks, lumps :powders, flakes :granules, :pastes, liquids :putties and :similar bulk :forms of plas- :tics, provided :that extra-re- :gional fittings :may be used if :the value of :such parts and :fittings do :not exceed 10 :per cent of the :export price of :the finished :product
39.18:	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter	:Produced from :blocks, lumps, :powders, flakes, :granules, pastes, :liquids, putties :and similar bulk :forms of plas- :tics, provided :that extra-region: :al parts and :fittings may be :used if the value :of such parts and :fittings do not :exceed 10 per :cent of the ex- :port price of the :finished product	:Produced from :blocks, lumps, :powders, flakes :granules, :pastes, liquids :putties and :similar bulk :forms of :plastics, pro- :vided that ex- :tra regional :parts and fit- :tings may be :used if the :value of such :parts and fit- :tings do not :exceed 10 per :cent of the ex- :port price of :the finished :product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO MDCs	BE COMPLIED WITH LDCs
39.19:	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	Produced from blocks, lumps, powders, flakes, granules, paste, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts exceeds 10 per cent of the export price of finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastic, provided that extra regional parts and fittings may be used if the value of such parts and fittings do not exceed 10 per cent of the export price of the finished product
39.20:	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts exceeds 10 per cent of the export price of finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings do not exceed 10 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.21	Other plates, sheets, film, foil and strip, of plastics	:Produced from :blocks, lumps, :powders, flakes, :granules, pastes, :liquids, putties :and similar bulk :forms of plas- :tics, provided :that extra-region- :al parts and :fittings may be :used if the value :of such parts and :fittings do not :exceed 10 per :cent of the ex- :port price of the :finished product	:Produced from :blocks, lumps, :powders, flakes :granules, :pastes, liquids :putties and :similar bulk :forms of :plastics, pro- :vided that ex- :tra regional :parts and fit- :tings may be :used if the :value of such :parts and fit- :tings do not :exceed 10 per :cent of the ex- :port price of :the finished :product
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns of similar sanitary ware, of plastics	:Produced from :blocks, lumps, :powders, flakes, :granules, pastes, :liquids, putties :and similar bulk :forms of plas- :tics, provided :that extra-region- :al parts and :fittings may be :used if the :value of such :parts and fit- :tings do not :exceed 10 per :cent of the ex- :port price of the :finished product	:Produced from :blocks, lumps, :powders, flakes :granules, :pastes, liquids :putties and :similar bulk :forms of :plastics, pro- :vided that ex- :tra regional :parts and fit- :tings may be :used if such :parts and fit- :tings do not :exceed 10 per :cent of the ex- :port price of :the finished- :product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE	COMPLIED WITH
		MDCs	LDCs
39.23:	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	:Produced from :blocks, lumps, :powders, flakes, :granules, pastes :liquids, putties :and similar bulk :forms of plas- :tics, provided :that extra-regio :-al parts and :fittings may be :used if the valu :of such parts an :fittings do no :exceed 10 per :cent of the ex- :port price of th :finished product	:Produced from :blocks, lumps, :powders, flakes :granules, :pastes, liquids :putties and :similar bulk :forms of :plastics, pro- :vided that ex- :tra regional :parts and fit- :tings may be :used if the :value of such :parts and fit- :tings do not :exceed 10 per :cent of the ex- :port price of :the finished :product
39.24:	Tableware, kitchenware, other household articles and toilet articles, of plastic	:Produced from :blocks, lumps, :powders, flakes, :granules, paste :liquids, puttie :of similar bulk :forms of plas- :tics, provided :that extra-regi :-al parts and :fittings may be :used if the value :of such parts and :fittings do not :exceed 10 per :cent of the ex- :port price of the :finished product	:Produced from :blocks, lumps, :powders, flakes :granules, :pastes, liquids :putties of :similar bulk :forms of :plastics, pro- :vided that ex- :tra regional :parts and fit- :tings may be :used if the :value of such :parts and fit- :tings do not :exceed 10 per :cent of the ex- :port price of :the finished :product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 39.25:	Builders ware of plastics, not elsewhere specified or included (excluding doors, windows and their frames, fencing and panelling)	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings do not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional fittings may be used if the value of such parts and fittings do not exceed 10 per cent of the export price of the finished product
39.26:	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14 (excluding motor vehicle licence plates)	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings do not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings do not exceed 10 per cent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 40.06	Articles of unvulcanised rubber	Produced from unvulcanised rubber	Produced from unvulcanised rubber
ex 40.12	Retreaded or remoulded tyres	Produced by retreading or remoulding	Produced by retreading or remoulding
43.03	Articles of apparel, clothing accessories and other articles of furskin	Produced from materials not included in 43.03 and not being furskins assembled in plates, crosses or similar forms	Produced from materials not included in 43.03 and not being furskins assembled in plates, crosses or similar forms
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	:Produced from :regional :materials of :Chapter 44	:Produced from :regional :materials of :Chapter 44
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	:Produced from :regional :materials of :Chapter 44	:Produced from :regional :materials of :Chapter 44
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like	:Produced from :regional :materials of :Chapter 44	:Produced from :regional :materials of :Chapter 44
44.05	Wood wool; wood flour	:Produced from regional materials of Chapter 44	:Produced from regional materials of Chapter 44
44.06	Railway or tramway sleepers (cross-ties) of wood	Produced from regional materials of Chapter 44	:Produced from regional materials of Chapter 44
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm	:Produced from :regional :materials of :Chapter 44	:Produced from :regional :materials of :Chapter 44

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO MDCs	E COMPLIED WITH LDCs
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm	:Produced from :regional :materials of :Chapter 44	:Produced from :regional :materials of :Chapter 44
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed	:Produced from :regional :materials of :Chapter 44	:Produced from :regional :materials of :Chapter 44
44.10	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances	:Produced from :regional :materials of :Chapter 44	:Produced from :regional :materials of :Chapter 44
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	:Produced from :regional :materials of :Chapter 44	:Produced from :regional :materials of :Chapter 44

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
44.12	Plywood, veneered panels and similar laminated wood	;Produced from ;regional ;materials of ;Chapter 44	;Produced from ;regional ;materials of ;Chapter 44
44.13	Densified wood, in blocks, plates, strips or profile shapes	;Produced from ;regional ;materials of ;Chapter 44	;Produced from ;regional ;materials of ;Chapter 44
44.14	Wooden frames for paintings, photographs, mirrors or similar objects	;Produced from ;regional ;materials of ;Chapter 44	;Produced from ;regional ;materials of ;Chapter 44
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood	;Produced from ;regional ;materials of ;Chapter 44	;Produced from ;regional ;materials of ;Chapter 44
44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	;Produced from ;regional ;materials of ;Chapter 44	;Produced from ;regional ;materials of ;Chapter 44
ex 44.18	Wooden doors of non-coniferous species (excluding mahogany)	;Produced from ;regional non- ;coniferous ;species (exclud- ;ing mahogany) of ;Chapter 44	;Produced from ;regional non- ;coniferous ;species (ex- ;cluding ;mahogany) of ;Chapter 44
ex 44.18	Other builders joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes	;Produced from ;regional ;materials of ;Chapter 44	;Produced from ;regional ;materials of ;Chapter 44
44.19	Tableware and kitchenware, of wood	;Produced from ;regional ;materials of ;Chapter 44	;Produced from ;regional ;materials of ;Chapter 44

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
ex 44.21	Funeral caskets, of non-coniferous species (excluding mahogany)	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44
ex 44.21	Other articles of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
ex 46.01	Plaiting materials bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)	Produced from regional materials of 14.01	Produced from regional materials of 14.01
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah	Produced from regional materials of 14.01	Produced from regional materials of 14.01
ex 48.10	Paper and paperboard, ruled, lined, squared or otherwise printed, in rolls or sheets	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials does not exceed 60 per cent of the value of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 48.11	Paper and paperboard, ruled, lined, squared or otherwise printed, in rolls or sheets	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 50.07	Dyed or printed fabrics	Production in which the value of extra-regional material used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 40 per cent of the export price of the finished product
51.09	Yarn of wool or of fine animal hair, put up for retail sale	Produced from materials not included in 51.06 to 51.08	Produced from materials not included in 51.06 to 51.08
ex 51.10	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), put up for retail sale	Produced from materials not included in 51.10	Produced from materials not included in 51.10
ex 51.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 51.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 51.13	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 52.04	Cotton sewing thread, put up for retail sale	Produced from materials not included in 52.04 to 52.06	Produced from materials not included in 52.04 to 52.
52.07	Cotton yarn (other than sewing thread) put up for retail sale	Produced from materials not included in 52.05 and 52.06	Produced from materials not included in 52.05 and 52.
ex 52.08	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 52.09:	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 52.10:	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 52.11:	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 52.12:	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product

TARIFF HEADING ; NUMBER ;	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 53.06;	Flax yarn, put up for retail sale	:Produced from :materials not :cluded in 53.0	:Produced from :materials not :included in :53.06
ex 53.08;	Ramie yarn, put up for retail sale	:Produced from :materials not :cluded in 53.0	:Produced from :materials not :included in :53.08
ex 53.09;	Dyed or printed fabrics	:Production in :which the valu :of extra-regio :materials used :does not excee :30 per cent of :the export pri :of the finishe :product	:Production :which the :value of ex :materials u :does not ex :40 per cent :the export :price of th :finished :product
ex 53.10;	Dyed or printed fabrics	:Production in :which the valu :of extra-regio :materials used :does not excee :30 per cent of :the export pri :of the finishe :product	:Production :which the v :of extra- :regional :materials u :does not ex :40 per cent :the export :price of th :finished :product
ex 53.11;	Dyed or printed fabrics	:Production in :which the valu :of extra-regi :materials used :does not excee :30 per cent of :the export pri :of the finish :product	:Production :which the :of extra- :regional :materials u :does not ex :40 per cent :the export :price of th :finished :product

TARIFF HEADING ; NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 54.01	Sewing thread of man-made filaments, put up for retail sale	:Produced from :materials not :included in 54.01	:Produced from :materials not :included in :54.01
ex 54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, put up for retail sale	:Produced from :materials not :included in 54.04	:Produced from :materials not :included in :54.04
ex 54.05	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, put up for retail sale	:Produced from :materials not :included in 54.05	:Produced from :materials not :included in :54.05
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale	:Produced from :materials not :included in 54.01 :to 54.06	:Produced from :materials not :included in :54.01 to 54.06
ex 54.07	Dyed or printed fabrics	:Production in :which the value :of extra-regional :materials used :does not exceed :30 per cent of :the export price :of the finished :product	:Production in :which the value :of extra- :regional :materials used :does not exceed :40 per cent of :the export :price of the :finished :product
ex 54.08	Dyed or printed fabrics	:Production in :which the value :of extra-regional :materials used :does not exceed :30 per cent of :the export price :of the finished :product	:Production in :which the value :of extra- :regional :materials us :does not exceed :40 per cent :the export :price of the :finished :product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH ----- MDCs	BE COMPLIED WITH -----
ex 55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres, put up for retail sale	:Produced from :materials not :included in 55.05	:Produced from :materials not :included in :55.05
ex 55.08	Sewing thread of man-made staple fibres, put up for retail sale	:Produced from :materials not :included in 55.08 :to 55.10	:Produced from :materials not :included in :55.08 to 55.
ex 55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	:Produced from :materials not :included in 55.09 :and 55.10	:Produced from :materials not :included in :55.09 and 55.
ex 55.12	Dyed or printed fabrics	:Production in :which the value :of extra-regional :materials used :does not exceed :30 per cent of :the export price :of the finished :product	:Production in :which the value :of extra- :regional :materials used :does not exceed :40 per cent :of the export :price of the :finished :product
ex 55.13	Dyed or printed fabrics	:Production in :which the value :of extra-regional :materials used :does not exceed :30 per cent of :the export price :of the finished :product	:Production in :which the value :of extra- :regional :materials used :does not exceed :40 per cent :of the export :price of the :finished :product

TARIFF : HEADING : NUMBER :	PRODUCT	CONDITIONS TO BE COMPLIED WITH:	
		MDCs	LDCs
ex 55.14:	Dyed or printed fabrics	:Production in :which the value :of extra-regional :materials used :does not exceed :30 per cent of :the export price :of the finished :product:	:Production in :which the value :of extra- :regional :materials used :does not exceed :40 per cent of :the export :price of the :finished :product
ex 55.15:	Dyed or printed fabrics	:Production in :which the value :of extra-regional :materials used :does not exceed :30 per cent of :the export price :of the finished :product	:Production in :which the value :of extra- :regional :materials used :does not exceed :40 per cent of :the export :price of the :finished :product
ex 55.16:	Dyed or printed fabrics	:Production in :which the value :of extra-regional :materials used :does not exceed :30 per cent of :the export price :of the finished :product	:Production in :which the value :of extra- :regional :materials used :does not exceed :40 per cent of :the export :price of the :finished :product
ex 56.04:	Rubber thread and cord, textile covered	:Produced from :rubber thread :or cord	:Produced from :rubber thread :or cord

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PRODUCT

LDCs

TARIFF HEADING NUMBER	PRODUCT		LDCs
ex 62.12	Articles obtained from parts of this heading	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
63.01	Blankets and travelling rugs	Produced from materials of 51.06 to 51.08, 51.10, 52.05, 52.06, 54.02, 54.03, 55.09 or 55.10	Produced from materials of 51.06 to 51.08, 51.10, 52.05, 52.06, 54.02, 54.03, 55.09 or 55.10
ex 63.02	Towels of terry towelling or similar terry fabrics, of cotton		Produced from materials of 52.05 or 52.06
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	Produced regionally and parts of uppers of	Produced regionally and parts of uppers of regional soles of 64.06
64.02	Other footwear with outer soles and uppers of rubber or plastics	Produced regionally and parts of uppers of 6	Produced regionally and parts of uppers or regional soles of 64.06
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	Produced regionally and parts of uppers of 6	Produced regionally and parts of uppers or regional soles of 64.06

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TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
64.04;	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	:Produced from :regional uppers :and parts of :uppers of 64.06	:Produced from :regional uppers :and parts of :uppers or regional soles of :64.06
64.05;	Other footwear	:Produced from :regional uppers :and parts of :uppers of 64.06	:Produced from :regional uppers :and parts of :uppers or regional soles of :64.06
ex 66.02;	Walking-sticks, of wood or cane	:Produced from :regional :materials of :14.01 or :Chapter 44	:Produced from :regional :materials of :14.01 or :Chapter 44
68.07;	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)	:Produced from :regional :materials of :27.08, 27.13, :27.14 or 27.15	:Produced from :regional :materials of :27.08, 27.13, :27.14 or 27.15
68.08'	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood; agglomerated with cement, plaster or other mineral binders	:Produced from :regional :materials of :Chapter 14 and :44	:Produced from :regional :materials of :Chapter 14 and :44
68.09	Articles of plaster or of compositions based on plaster	:Produced from :regional :materials of :25.20	:Produced from :regional :materials of :25.20

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO B	COMPLIED WITH
		MDCs	LDCs
68.10:	Articles of cement, of concrete or of artificial stone, whether or not reinforced	:Produced from :regional :materials of :25.23	:Produced from :regional :materials of :25.23
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like	:Produced from :regional :materials of :25.05, 25.07, :and 25.29	:Produced from :regional :materials of :25.05, 25.07 :and 25.29
69.05.	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	:Produced from :regional :materials of :25.05, 25.07 an :25.29	:Produced from :regional :materials of :25.05, 25.07 :and 25.29
69.06:	Ceramic pipes, conduits, guttering and pipe fittings	:Produced from :regional :materials of :25.05, 25.07 an :and 25.29	:Produced from :regional :materials of :25.05, 25.07 :and 25.29
69.07:	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing	:Produced from :regional :materials of :25.05, 25.07 an :25.29	:Produced from :regional :materials of :25.05, 25.07 :and 25.29
69.09:	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles, of a kind used in agriculture; ceramic pots, jars and similar articles; of a kind used for the conveyance or packing of goods	:Produced from :regional :materials of :25.05, 25.07 an :25.29	:Produced from :regional :materials of :25.05, 25.07 :and 25.29

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.12	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
ex 70.19	Articles of glass fibres (including glass wool), yarn and woven fabrics	Produced from materials of 70.19	Produced from materials of 70.19
ex 71.06	Silver and silver alloys, in semi-manufactured forms	Produced from unwrought materials of 71.06	Produced from unwrought materials of 71.06

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 71.08	Gold (including gold plated with platinum) in semi-manufactured forms	Produced from unwrought materials of 71.08	Produced from unwrought materials of 71.08
ex 71.13	Articles of jewellery, of precious metal or of metal clad with precious metal	Produced from materials not included in 71.13, or from materials of 71.13 the value of which does not exceed 10 per cent of the value of all materials used	Produced from materials not included in 71.13, or from materials of 71.13 the value of which does not exceed 10 per cent of the value of all materials used
71.17	Imitation jewellery	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of finished product
ex 72.07	Billets of steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.10	Galvanised sheets of a thickness less than 3 mm	Produced from uncoated materials of 72.08 or 72.09	Produced from uncoated materials of 72.08 or 72.09
ex 72.10	Other coated steel sheets	Produced from uncoated materials of 72.08 or 72.09	Produced from uncoated materials of 72.08 or 72.09

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 72.12;	Galvanised sheets of a thick- ness less than 3 mm	;Produced from ;uncoated ma- ;terials of 72.11	;Produced from ;uncoated ma- ;terials of 72.11
ex 72.12;	Other coated steel sheets	;Produced from ;uncoated ma- ;terials of 72.11	;Produced from ;uncoated ma- ;terials of 72.11
ex 72.13;	Bars and rods (including wire rods), of non-alloy steel	;Produced from ;regional ;materials of ;72.03 or ;materials of ;72.04	;Produced from ;regional ;materials of ;72.03 or ;materials of ;72.04
ex 72.14;	Other bars and rods of non- alloy steel, not further worked than forged, hot-rolled, hot- drawn or hot-extruded, but including those twisted after rolling	;Produced from ;regional ;materials of ;72.03 or ;materials of ;72.04	;Produced from ;regional ;materials of ;72.03 or ;materials of ;72.04
ex 72.15;	Other bars and rods of non- alloy steel	;Produced from ;regional ;materials of ;72.03 or ;materials of ;72.04	;Produced from ;regional ;materials of ;72.03 or ;materials of ;72.04
ex 72.16;	Angles, shapes and sections of non-alloy steel	;Produced from ;regional ;materials of ;72.03 or ;materials of ;72.04	;Produced from ;regional ;materials of ;72.03 or ;materials of ;72.04
ex 72.17;	Wire, whether or not coated but not insulated, of non-alloy steel	;Produced from ;regional ;materials of ;72.03 or ;materials of ;72.04	;Produced from ;regional ;materials of ;72.03 or ;materials of ;72.04

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 73.04	Tubes, pipes and hollow profiles, seamless, of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of non-alloy steel, not electrically insulated	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.14	Cloth (including endless bands), grill, netting and fencing, of non-alloy steel wire	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.17	Nails, tacks and staples, of non-alloy steel, whether or not with heads of other material, but excluding such articles with heads of copper	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 73.21	Gas stoves, ranges and cookers	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 74.18	Table, kitchen or other household articles, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product
ex 82.01	Hand tools with wooden handles	Produced from materials not included in 82.01 and from regional materials of Chapter 44	Produced from materials not included in 82.01 and from regional materials of Chapter 44
ex 83.01	Padlocks and locks	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 83.05	Letter clips, paper clips and staples, of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 83.11	Welding rods and welding electrodes, of steel	Produced from regional materials of 72.03 or materials of 72.04 and Chapters 28 and 29	Produced from regional materials of 72.03 or materials of 72.04 and Chapters 28 and 29

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO	COMPLIED WITH LDCs
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Production in which the value of extra-region materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-region materials used does not exceed 60 per cent of the export price of the finished product
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Production in which the value of extra-region materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-region materials used does not exceed 60 per cent of the export price of the finished product
84.03	Central heating boilers other than those of heading No. 84.02	Production in which the value of extra-region materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-region materials used does not exceed 60 per cent of the export price of the finished product
84.04	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units	Production in which the value of extra-region materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-region materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.05:	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;of the export ;price of the ;finished product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ex- ;port price of ;the finished ;product
84.06:	Steam turbines and other vapour turbines	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;of the export ;price of the ;finished product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ;export price of ;the finished ;product
84.07:	Spark-ignition reciprocating or rotary internal combustion piston engines	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ex- ;port price of ;the finished ;product
84.08:	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ex- ;port price of ;the finished ;product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO ----- MDCs	COMPLIED WITH ----- LDCs
84.09:	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08	:Production in :which the value :of extra-region :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :-al materials :used does not :exceed 60 per :cent of the ex :port price of :the finished :product
84.10:	Hydraulic turbines, water wheels, and regulators therefor	:Production in :which the value :of extra-region :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :-al materials :used does not :exceed 60 per :cent of the ex :port price of :the finished :product
84.11:	Turbo-jets, turbo-propellers and other gas turbines	:Production in :which the value :of extra-region :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :-al materials :used does not :exceed 60 per :cent of the ex :port price of :the finished :product
84.12:	Other engines and motors	:Production in :which the value :of extra-region :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :-al materials :used does not :exceed 60 per :cent of the ex :port price of :the finished :product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 84.13'	Pumps for liquids, whether or not fitted with a measuring device	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ex- ;port price of ;the finished ;product
ex 84.13	Liquid elevators	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ex- ;port price of ;the finished ;product
ex 84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (excluding electric room fans)	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the finished ;product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ;export price of ;the finished ;product
ex 84.14	Electric room fans (excluding ceiling or roof fans)	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ;export price of ;the finished ;product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO	E COMPLIED WITH
		MDCs	LDCs
84.15:	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	:Production in :which the value :of extra-region :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :of extra-regio :-al materials :used does not :exceed 60 per :cent of the e :port price of :the finished :product
84.16:	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	:Production in :which the value :of extra-region :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regio :of extra-regio :-al materials :used does not :exceed 60 per :cent of the e :port price of :the finished :product
84.17:	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regio :of extra-regio :-al materials :used does not :exceed 60 per :cent of the e :port price of :the finished :product
ex 84.18:	Heat pumps other than air conditioning machines of heading No. 84.15; electric ice cream makers	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :of the export :of the finished :product	:Production in :which the value :of extra-regio :of extra-regio :-al materials :used does not :exceed 60 per :cent of the e :port price of :the finished :product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 84.18:	Combined refrigerators freezers, fitted with separate external doors; refrigerators household type; freezers of the chest or upright type; refrigerating or freezing dis- play counters, cabinets, show- cases, bottle coolers and the like, electric	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ex- ;port price of ;the finished ;product
ex 84.18:	Other refrigerators, freezers and refrigerating or freezing equipment, electric or other	Production in which the value of extra-regional materials used does not exceed 50 per cent of of the export price of the finished product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ex- ;port price of ;the finished ;product
ex 84.19:	Instantaneous or storage water heaters, non-electric	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;60 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 65 per ;cent of the ex- ;port price of ;the finished ;product
ex 84.19:	Machinery, plant or 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, con- densing or cooling, other than machinery or plant of a kind used for domestic purposes	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ex- ;port price of ;the finished ;product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	LDCs
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases (excluding oil, petrol and intake air filters for internal combustion engines)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.21	Oil filters for internal combustion engines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.21	Petrol filters for internal combustion engines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 84.21	Intake air filters for internal combustion engines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.22	Dish washing machines; 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	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether of not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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LDCs

TARIFF HEADING NUMBER		COMPLIED WITH ----- LDCs
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	Production in which the value of extra-regional materials used does not exceed 50 per cent of the finished product
84.26	Derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	Production in which the value of extra-regional materials used does not exceed 60 per cent of the finished product
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Production in which the value of extra-regional materials used does not exceed 60 per cent of the finished product
ex 84.28	Machinery for loading sugar cane	Production in which the value of extra-regional materials used does not exceed 60 per cent of the finished product

TARIFF HEADING NUMBER	PRODUCT	: CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 84.28'	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics), excluding machinery for loading sugar cane	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :al materials :used does not :exceed 60 per :cent of the ex- :port price of :the finished :product
84.29.	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :produce	:Production in :which the value :of extra-region :al materials :used does not :exceed 60 per :cent of the ex- :port price of :the finished :product
84.30.	Other moving, grading, leveling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :al mater- :ials used does :exceed 60 per :cent of the ex- :port price of :the finished :product
84.31;	Parts suitable for use solely or principally with the machinery of headings Nos. 84.25 to 84.30	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the finished :product	:Production in :which the value :of extra-region :al mater- :ials used does :not exceed 60 :per cent of the :finished :product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS	COMPLIED WITH
84.32:	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	;Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	;Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.33:	Other harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37 (excluding machinery for harvesting sugar cane)	;Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	;Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.33:	Machinery for harvesting sugar cane	;Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	;Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.34:	Milking machines and dairy machinery	;Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	;Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.40	Book-binding machinery, including book-sewing machines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
	lithographic stones, prepared for printing purposes (for example, planed, grained or polished)		
84.43	Printing machinery; machines for uses ancillary to printing	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.44	Machines for extruding, drawing, texturing or cutting man-made textile materials	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.46	Weaving machines (looms)	Production in which the value of extra-regional materials used does not exceed 50 per cent of	Production in which the value of extra-regional materials used does not exceed 60 per

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE	COMPLIED WITH
		MDCs	LDCs
		the export price of the finished product	cent of the export price of the finished product
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.48	Auxiliary machinery for use with machines of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.49	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product

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TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.50	Household or laundry-type washing machines, including machines which both wash and dry	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.51	Drying machines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.51	Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics (excluding drying machines)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product
84.55	Metal-rolling mills and rolls therefor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultra-sonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-region-al materials used does not exceed 60 per cent of the ex- port price of the finished product
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-region-al materials used does not exceed 60 per cent of the ex- port price of the finished product
84.58	Lathes for removing metal	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-region-al materials used does not exceed 60 per cent of the ex- port price of the finished product
84.59	Machine-tools (including way-drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading No. 84.58	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regio-al materials used does not exceed 60 per cent of the ex- port price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.60	Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or ceramets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or ceramets, not elsewhere specified or included	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product
84.63	Other machine-tools for working metal, sintered metal carbides or ceramets, without removing material	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.66	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.67	Tools for working in the hand pneumatic or with self-contained non-electric motor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product
84.69	Typewriters and word-processing machines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product
84.70	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating calculating devices	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 84.71	Digital automatic data processing, containing in the same housing at least a control processing unit and an input and output unit, whether or not combined	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product
ex 84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included (excluding digital automatic data processing machines, containing in the same housing at least a control processing unit and an input and output unit, whether or not combined)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic bank note dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil - sharpening machines, perforating or stapling machines)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS MDCs
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products for powder or paste form; machines for forming foundry moulds of sand	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 84.80:	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials or rubber	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production :which the v :of extra-re :-al materia :used does n :exceed 60 p :cent of the :port price :the finishe :product
84.81:	Taps, cocks, valves and similar appliances for pipes, boiler shelves, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	:Production in :which the value :of extra-regional :materials used :does not excee :50 per cent of :the export pri :of the finishe :product	:Production :which the v :of extra-ro :-al materi :used does n :exceed 60 p :cent of the :port price :the finishe :product
84.82:	Ball or roller bearings	:Production in :which the valu :of extra-regio al :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production :which the :of extra-r :-al materi :used does :exceed 60 :cent of th :port price :the finis :product
84.83:	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, includ-	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished	:Production :which the :of extra-r :-al materi :used does :exceed 60 :cent of th :port price

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
	ing pulley blocks; clutches and shaft couplings (including universal joints)	product	the finished product
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.01	Electric motors and generators (excluding generating sets)	Production in which the value of extra-regional materials used does not exceed 50 per cent of	Production in which the value of extra-regional material used does not exceed 60 per cent of

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO	COMPLIED WITH
		MDCs	LDCs
		:the export price :of the finished :product	:cent of the ex :port price of :the finished :product
85.02'	Electric generating sets and rotary converters	:Production in :which the value :of extra-regiona :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the val. :of extra-regi. :-al materials :used does not :exceed 60 per :cent of the e :port price of :the finished :product
85.03;	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02	:Production in :which the value :of extra-regiona :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the val :of extra-regi :-al material :used does not :exceed 60 per :cent of the e :port price of :the finished :product
ex 85.04	Static converters (for example, rectifiers) and inductors	:Production in :which the value :of extra-regiona :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the va :of extra-reg :-al material :used does no :exceed 60 pe :cent of the :export price :the finished :product
ex 85.04	Electrical transformers	:Production in :which the value :of extra-regiona :materials used :does not exceed :50 per cent of	:Production in :which the va :of extra-reg :-al material :used does not :exceed 60 per

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
		:the export price :of the finished :product	:cent of the ex- :port price of :the finished :product
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regio :al materials :used does not :exceed 60 per :cent of the :export price of :the finished :product
ex 85.06	Parts for primary cells and primary batteries	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regio :al materials :used does not :exceed 60 per :cent of the :export price of :the finished :product
ex 85.06'	Primary cells and primary batteries (excluding parts)	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :export price of :the finished :product	:Production in :which the value :of extra-regio :al materials :used does not :exceed 60 per :cent of the :export price of :the finished :product
ex 85.07	Electric accumulators	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price	:Production in :which the valu :of extra-regio :al materials :used does not :exceed 60 per :cent of the ex

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
		:of the finish :product	:port price of :the finished :product
ex 85.07:	Separators, whether or not rectangular (including square), and other parts of electric accumulators	:Production in :which the valu :of extra-regi al :materials used :does not exce :50 per cent of :the export pri e :of the finish :product	:Production in :which the valu :of extra-regi :-al materials :used does not :exceed 60 per :cent of the :export price :the finished :product
85.08:	Electro-mechanical tools for working in the hand, with self-contained electric motor	:Production in :which the valu :of extra-regio al :materials used :does not exce :50 per cent of :the export pri e :of the finishe :product	:Production in :which the valu :of extra-regi :-al materials :used does not :exceed 60 per :cent of the e :port price of :the finished
85.09	Electro-mechanical domestic appliances, with self-contained electric motor	:Production in :which the valu :of extra-regio al :materials used :does not exce :50 per cent of :the export pri e :of the finishe :product	:Production in :which the valu :of extra-reg :-al material :used does no :exceed 60 pe :cent of the :port price o :the finished :product
85.10:	Shavers and hair clippers, with self-contained electric motor	:Production in :which the valu :of extra-regi al :materials used :does not exce :50 per cent of :the export pri e :of the finishe :product	:Production in :which the va :of extra-reg :-al material :used does no :exceed 60 pe :cent of the r :port price o :the finished :product

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TARIFF HEADING NUMBER	PRODUCTS	MDCs	LDCs
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.12	Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.14	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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TARIFF HEADING NUMBER	PRODUCTS		LDCs
85.15'	Electric (including electrical-ly heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or sintered metal carbides	Production in which the value of extra-regional materials used does not exceed 50 per cent of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.16	Immersion heaters; electric spaceheating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (excluding hand-held hair-dryers); microwave ovens; electric heating resistors, other than those of heading No. 85.45	Production in which the value of extra-regional materials used does not exceed 50 per cent of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.16.	Electric instantaneous or storage water heaters		Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product
ex 85.16:	Electric stoves, ranges and cookers	Production in which the value of extra-regional materials used does not exceed 50 per cent of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADINGS NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 85.16;	Hand-held hair dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes (excluding electric stoves and microwave ovens)	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :al materials :used does not :exceed 60 per :cent of the ex- :port price of :the finished :product
85.17;	Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :al materials :used does not :exceed 60 per :cent of the ex- :port price of :the finished :product
85.18;	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; head-phones, ear-phones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :al materials :used does not :exceed 60 per :cent of the ex- :port price of :the finished :product
85.19'	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :al materials :used does not :exceed 60 per :cent of the ex :port price of :the finished :product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO	COMPLIED WITH
		MDCs	LDCs
ex 85.20	Other magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device (excluding cassette-type magnetic tape recorders)	Production in which the value of extra-region materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-region materials used does not exceed 60 per cent of the export price of the finished product
ex 85.20	Cassette-type magnetic tape recorders, whether or not incorporating a sound reproducing device	Production in which the value of extra-region materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-region materials used does not exceed 65 per cent of the export price of the finished product
85.21	Video recording or reproducing apparatus	Production in which the value of extra-region materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-region materials used does not exceed 60 per cent of the export price of the finished product
85.22	Parts and accessories of apparatus of headings Nos. 85.19 to 85.21	Production in which the value of extra-region materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-region materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	: CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.23'	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials used :used does not :exceed 60 per :cent of the :export price of :the finished :product
ex 85.24	Recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37 (excluding records and tapes)	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials used :used does not :exceed 60 per :cent of the :export price of :the finished :product
85.25.	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials used :used does not :exceed 60 per :cent of the ex- :port price of :the finished :product
85.26'	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials used :used does not :exceed 60 per :cent of the ex :port price of :the finished :product

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LDCs

ex 85.27	Other reception apparatus for radio-telephony or radio-telegraphy, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock (excluding radio-broadcast receivers, car stereos and music centres)	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.27	Radio-broadcast receivers, car stereos and music centres	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product
ex 85.28	Video monitors and video projectors; television receivers combined; in the same housing, with sound or video recording or reproducing apparatus	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.28	Television receivers (excluding video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations of airfields (other than those of heading No. 86.08)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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: CONDITIONS TO BE COMPLIED WITH

MDCs LDCs

TARIFF HEADING NUMBER	PRODUCTS	MDCs	LDCs
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.34	Printed circuits	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arrestors, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders, junction boxes), for a voltage not exceeding 1,000 volts	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.37	Other boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17 (excluding load centres, panel boards, meter sockets, meter control centres, switchboards, unit sub-stations, and protective devices)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.37	Load centres, panel boards, meter sockets, meter control centres, switchboards, unit sub-stations and protective devices	Production in which the value of extra-regional materials used does not exceed 55 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product
85.38	Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37.	Production in which the value of extra-regional materials used	Production in which the value of extra-regional materials

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PRODUCTS

	MDCs	LDCs
	does not exceed 50 per cent of the export price of the finished product	used does not exceed 60 per cent of the export price of the finished product
85.40: Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.41: Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photo-voltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.42: Electronic integrated circuits and microassemblies	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.44	Cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.46	Electrical insulators of any material	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.47:	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor; of base metal lined with insulating material	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.48:	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
86.01:	Rail locomotives powered from an external source of electricity or by electric accumulators	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF
HEADING
NUMBER

PRODUCTS

CONDITIONS TO BE COMPLIED WITH

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
86.02	Other rail locomotives; locomotive tenders	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
86.04	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO	COMPLIED WITH
		MDCs	LDCs
86.05	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
86.06	Railway or tramway goods vans and wagons, not self-propelled	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
86.07	Parts of railway or tramway locomotives or rolling-stock	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
86.08	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.01	Tractors (other than tractors of heading No. 87.09)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.02	Public-transport type passenger motor vehicles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	COMPLIED WITH	
		MDCs	LDCs
ex 87.03:	Other Motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including racing cars (excluding motor cars, station wagons and four-wheel drive vehicles)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 87.03:	Motor cars, station wagons and four-wheel drive vehicles	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70 per cent of the export price of the finished product
ex 87.04:	Motor vehicles for the transport of goods (excluding lorries and trucks)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 87.04:	Lorries and trucks	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
87.05:	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.06:	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.07:	Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
x 87.08:	Parts and accessories of the motor vehicles of heading Nos. 87.01 to 87.05 (excluding brake shoes and pads, and clutches)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 87.08'	Brake shoes and pads	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials used :does not exceed :60 per cent of the :export price of :the finished :product
ex 87.08,	Clutches	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials used :does not exceed :60 per cent of the :export price of :the finished :product
87.09;	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station plat- forms; parts of the foregoing vehicles	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials used :does not exceed :60 per cent of the :export price of :the finished :product
87.10	Tanks and other armoured fight- ing vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials used :does not exceed :60 per cent of the :export price of :the finished :product

TARIFF HEADING NUMBER	PRODUCTS	: CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
87.11:	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :-al materials :used does not :exceed 60 per :cent of the ex- :port price of :the finished :product
87.12:	Bicycles and other cycles (including delivery tricycles), not motorised	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :-al materials :used does not :exceed 60 per :cent of the ex- :port price of :the finished :product
87.13:	Invalid carriages, whether or not motorised or otherwise mechanically propelled	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :-al materials :used does not :exceed 60 per :cent of the ex- :port price of :the finished :product
87.14:	Parts and accessories of vehicles of heading Nos. 87.11 to 87.13	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :-al materials :used does not :exceed 60 per :cent of the :export price of :the finished :product

TARIFF HEADING NUMBER	PRODUCTS	: CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
87.15:	Baby carriages and parts thereof	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :-al materials :used does not :exceed 60 per :cent of the ex :port price of :the finished :product
ex 87.16:	Trailers and semi-trailers (other than for the transport of goods); other vehicles, not mechanically propelled (excluding wheelbarrows); parts thereof	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the valu :of extra-regio :-al materials :used does not :exceed 60 per :cent of the ex :port price of :the finished
ex 87.16:	Trailers and semi-trailers for the transport of goods	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the val :of extra-regio :-al materials :used does not :exceed 60 per :cent of the :export price :the finished :product
ex 87.16:	Wheelbarrows	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the val :of extra-regio :materials used :does not exce :60 per cent of :the export pr :of the finish :product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and spacecraft launch vehicles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
88.03	Parts of goods of heading No. 88.01 or 88.02	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
88.04	Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
88.05:	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials used does not :exceed 60 per :cent of the ex :port price of :the finished :product
ex 89.01:	Barges and similar vessels for the transport of persons or goods	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials used :does not exceed :60 per cent of :the export price :of the finished :product
ex 89.01:	Cruise ships, excursion boats, ferry-boats and cargo ships	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials used does not :exceed 60 per :cent of the :export price :of the finished :product
ex 89.02:	Factory ships and other vessels for processing or preserving fishery products	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials used does not :exceed 60 per :cent of the :export price :of the finished :product

TARIFF HEADING: NUMBER :	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 89.02:	Fishing vessels	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials used :does not exceed :60 per cent of :the export price :of the finished :product
89.03:	Yachts and other vessels for pleasure or sports; rowing boats and canoes	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials used :does not exceed :60 per cent of :the export price :of the finished :product
89.04:	Tugs and pusher craft	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials :used does not :exceed 60 per :cent of the :export price of :the finished :product
ex 89.05:	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials :used does not :exceed 60 per :cent of the :export price of :the finished :product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 89.05;	Floating or submersible drilling or production platforms	:Production in which the value of extra-region 1 materials used does not exceed 50 per cent of the export price of the finished product	:Production in which the value of extra-region 1 materials used does not exceed 60 per cent of the export price of the finished product
ex 89.06;	Other vessels, including warships (excluding lifeboats other than rowing boats)	:Production in which the value of extra-region 1 materials used does not exceed 50 per cent of the export price of the finished product	:Production in which the value of extra-region 1 materials used does not exceed 60 per cent of the export price of the finished product
ex 89.06;	Lifeboats other than rowing boats	:Production in which the value of extra-region 1 materials used does not exceed 50 per cent of the export price of the finished product	:Production in which the value of extra-region 1 materials used does not exceed 60 per cent of the export price of the finished product
ex 89.07;	Landing stages	:Production in which the value of extra-region 1 materials used does not exceed 50 per cent of the export price of the finished product	:Production in which the value of extra-region 1 materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	: CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
*ex 89.07	Other floating structures (for example, rafts, tanks, cofferdams, buoys and beacons (excluding landing-stages))	:Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	:Production in which the value of extra-region-al materials used does not exceed 60 per cent of the export price of the finished product
89.08	Vessels and other floating structures for breaking up	:Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	:Production in which the value of extra-region-al materials used does not exceed 60 per cent of the export price of the finished product
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	:Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	:Production in which the value of extra-region-al materials used does not exceed 60 per cent of the export price of the finished product
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts or of fittings for instruments or apparatus, other than such elements of glass not optically worked	:Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	:Production in which the value of extra-region-al materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO ----- MDCs	COMPLIED WITH LDCs
90.03'	Frames and mountings for spectacles, goggles or the like, and parts thereof	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials used :does not exceed :60 per cent of the :export price :of the finished :product
90.04	Spectacles, goggles and the like, corrective, protective or other	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials used :does not exceed :60 per cent of the :export price :of the finished :product
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials :used does not :exceed 60 per :cent of the :export price of :the finished :product
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials :used does not :exceed 60 per :cent of the ex- :port price of :the finished :product
90.09	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-re- :gional material :used does not :exceed 60 per :cent of the ex- :port price of :the finished
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitised semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra e :gional material :used does not :exceed 60 per :cent of the ex- :port price of :the finished :product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.11	Compound optical microscopes, including those for micro-photography, microcinematography or microprojection	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.12	Microscopes other than optical microscopes; diffraction apparatus	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.14	Direction finding compasses; other navigational instruments and appliances	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.16	Balances of a sensitivity of 5 cg or better, with or without weights	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, or use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product

TARI HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price	Production in which the value of extra-regional materials used does not exceed 60 per cent of the

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
	and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like	:of the finished :product	:port price of :the finished :product
90.23:	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials used :does not :exceed 60 per :cent of the :export price of :the finished :product
90.24:	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :material :used does not :exceed 60 per :cent of the ex- :port price of :the finished :product
90.25:	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-regional :materials :used does not :exceed 60 per :cent of the :export price of :the finished :product
90.26:	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for	:Production in :which the value :of extra-regional :materials used	:Production in :which the value :of extra-regional :material

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO MDCs	COMPLIED WITH LDCs
	example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32	: does not exceed : 50 per cent of : the export price : of the finished : product	: used does not : exceed 60 per : cent of the ex- : port price of : the finished : product
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus), instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	: Production in : which the value : of extra-regional : materials used : does not exceed : 50 per cent of : the export price : of the finished : product	: Production in : which the : of extra-regional : material : used does not : exceed 60 per : cent of the : port price of : the finished : product
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	: Production in : which the value : of extra-regional : materials used : does not exceed : 50 per cent of : the export price : of the finished : product	: Production in : which the value : of extra-regional : material : used does not : exceed 60 per : cent of the : port price of : the finished : product
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.15; stroboscopes	: Production in : which the value : of extra-regional : materials used : does not exceed : 50 per cent of : the export price : of the finished : product	: Production in : which the value : of extra-regional : material : used does not : exceed 60 per : cent of the : port price of : the finished : product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.30;	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-re- ;gional material ;used does not ;exceed 60 per ;cent of the ex- ;port price of ;the finished ;product
90.31;	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-re- ;gional material ;used does not ;exceed 60 per ;cent of the ex- ;port price of ;the finished ;product
90.32;	Automatic regulating or controlling instruments and apparatus	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-re- ;gional materia ;used does not ;exceed 60 per ;cent of the ex ;port price of ;the finished ;product
90.33;	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-re- ;gional materia ;used does not ;exceed 60 per ;cent of the ex ;port price of ;the finished ;product

TARIFF : HEADING: NUMBER :	PRODUCTS	CONDITIONS TO COMPLIED WITH	
		MDCs	LDCs
ex 91.01:	Pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal (excluding wrist-watches)	:Production in which the value of extra-region 1 materials used does not exceed 50 per cent of the export price of the finished product	:Production in which the value of extra-region 1 materials used does not exceed 60 per cent of the export price of the finished product
ex 91.01:	Wrist-watches	:Production in which the value of extra-region 1 materials used does not exceed 50 per cent of the export price of the finished product	:Production in which the value of extra-region 1 materials used does not exceed 60 per cent of the export price of the finished product
ex 91.02:	Wrist-watches	:Production in which the value of extra-region 1 materials used does not exceed 50 per cent of the export price of the finished product	:Production in which the value of extra-region 1 materials used does not exceed 60 per cent of the export price of the finished product
ex 91.02	Pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01 (excluding wrist-watches)	:Production in which the value of extra-region 1 materials used does not exceed 50 per cent of the export price of the finished product	:Production in which the value of extra-region 1 materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
91.03	Clocks with watch movements, excluding clocks of heading No. 91.04	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-region-al materials used does not exceed 60 per cent of the export price of the finished product
91.04	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-region-al materials used does not exceed 60 per cent of the export price of the finished product
91.05	Other clocks	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-region-al materials used does not exceed 60 per cent of the export price of the finished product
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time recorders)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-re-gional materials used does not exceed 60 per cent of the ex-port price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
91.07	Time switches with clock or watch movement or with synchronous motor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product
91.08	Watch movements, complete and assembled	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product
91.09	Clock movements, complete and assembled	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional material used does not exceed 60 per cent of the export price of the finished product

TARIFF
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NUMBER

PRODUCTS

CONDITIONS TO BE COMPLIED WITH

MDCs

LDCs

91.11; Watch cases and parts thereof	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ;export price of ;the finished ;product
91.12; Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ;export price of ;the finished ;product
91.13; Watch straps, watch bands and watch bracelets, and parts thereof	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ;export price of ;the finished ;product
91.14; Other clock or watch parts	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ;export price of ;the finished ;product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MPCs	LDCs
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 92.02	Other string musical instruments (excluding guitars)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
92.04	Accordions and similar instruments; mouth organs	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
92.05:	Other wind musical instruments; (for example, clarinets, trumpets, bagpipes)	Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ;export price of ;the finished ;product
ex 92.06:	Percussion musical instruments (for example, drums, xylo- phones, cymbals, castanets, maraccas) (excluding steelband instruments)	Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ;export price of ;the finished ;product
92.07:	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ;export price of ;the finished ;product
92.08:	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles; call horns and other mouth-blown sound signalling instruments	Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	Production in ;which the value ;of extra-region ;-al materials ;used does not ;exceed 60 per ;cent of the ;export price of ;the finished ;product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO	COMPLIED WITH
		MDCs	LDCs
92.09	Parts (for example, mechanisms for musical boxes) and accessories for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
93.01	Military weapons, other than revolvers, pistols and arms of heading No. 93.07	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
93.02	Revolvers and pistols, other than those of heading No. 93.03 or 93.04	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shot-guns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-re- :gional materials :used does not :exceed 60 per :cent of the ex- :port price of :the finished :product
93.05	Parts and accessories of articles of headings Nos. 93.01 to 93.04	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region- :al materials :used does not :exceed 60 per :cent of the :export price of :the finished :product
93.06	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-re- :gional materials :used does not :exceed 60 per :cent of the :export price of :the finished :product
93.07	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region- :al materials :used does not :exceed 60 per :cent of the :export price of :the finished :product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	DCs
ex 94.01	Office chairs with tilting mechanism and/or metal support bases	:Produce from tilting mechanism and/or metal support base of Heading No. 4.01 or from materials not included in 94.01	:Produce from tilting mechanism and/or metal support bases of Heading No. 94.01 or from materials not included in 94.01
ex 94.01	Other metal chairs of a kind used in offices	:Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product	:Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles	:Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	:Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 94.03	Other metal furniture of a kind used in offices	:Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product	:Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 94.04:	Articles of bedding and similar furnishing (excluding mattresses, cushions, pouffes and pillows; mattress supports)	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :-al materials :used does not :exceed 60 per :cent of the :export price of :the finished :product
ex 94.06:	Prefabricated buildings, of wood	:Produced from :regional :materials of :Chapter 44	:Produced from :regional :materials of :Chapter 44
95.01:	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :-al materials :used does not :exceed 60 per :cent of the :export price of :the finished :product
ex 95.04:	Articles for funfair, table or parlour games, including pin-tables, billiards, special tables for casino games and automatic bowling alley equipment (excluding draught and chess boards)	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :-al materials :used does not :exceed 60 per :cent of the :export price of :the finished :product
ex 95.05:	Festive, or other entertain- articles, including and novelty jokes (e.g. carnival articles)	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price	:Production in :which the value :of extra-region :-al materials :used does not :exceed 60 per :cent of the

TARIFF
HEADING
NUMBER

PRODUCTS

CONDITIONS TO BE COMPLIED WITH

MDCs : LDCs

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH

		MDCs : LDCs

		of the finished product : export price of the finished product
ex 95.06	Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools (excluding table-tennis boards)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product : Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product : Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 95.08	Shooting galleries and other fairground amusements (excluding roundabouts and swings); travelling circuses, travelling menageries and travelling theatres	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product : Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product : Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
		:the export price :of the finished :product	:cent of the :export price of :the finished :product
ex 96.02:	Worked vegetable or mineral carving material; worked, un- hardened gelatin (except gelatin of heading No. 35.03)	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :al materials :used does not :exceed 60 per :cent of the :export price of :the finished :product
ex 96.03:	Brooms, brushes, mops and :paint roller, with handles of :wood	:Produced from :materials not :included in 96.03 :and from regional :materials of :Chapter 44	:Produced from :materials not :included in 96. :and from regions :materials of :Chapter 44
96.04:	Hand sieves and hand riddles	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :al materials :used does not :exceed 60 per :cent of the :export price of :the finished :product
96.05:	Travel sets for personal toilet, sewing or shoe or clothes cleaning	:Production in :which the value :of extra-regional :materials used :does not exceed :50 per cent of :the export price :of the finished :product	:Production in :which the value :of extra-region :al materials :used does not :exceed 60 per :cent of the :export price of :the finished :product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 96.06:	Press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.07:	Parts of slide fasteners	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.07:	Slide fasteners	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product
ex 96.08:	Ball point pens	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 96.08:	Felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-regional ;-al materials ;used does not ;exceed 60 per ;cent of the ;export price of ;the finished ;product
ex 96.09:	Pencil leads, pastels, drawing charcoals and tailors' chalks	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-regional ;-al materials ;used does not ;exceed 60 per ;cent of the ;export price of ;the finished ;product
96.10:	Slates and boards, with writing or drawing surfaces, whether or not frames	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-regional ;-al materials ;used does not ;exceed 60 per ;cent of the ;export price of ;the finished ;product
ex 96.11:	Embossing stamps, designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	;Production in ;which the value ;of extra-regional ;materials used ;does not exceed ;50 per cent of ;the export price ;of the finished ;product	;Production in ;which the value ;of extra-regional ;-al materials ;used does not ;exceed 60 per ;cent of the ;export price of ;the finished ;product

TARIFF HEADING NUMBER	PRODUCTS	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 96.12'	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes (excluding typewriter ribbons, other than cassette-type)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.12:	Typewriter ribbons (other than cassette-type)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
96.13:	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
96.14.	Smoking pipes (including pipe bowls) and cigar and cigarette holders, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
96.15'	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
96.16.	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
96.17'	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
96.18:	Tailors dummies and other lay figures; automata and other animated displays used for shop window dressing	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

CONDITIONS TO BE COMPLIED WITH

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH			
		CONDITIONS TO BE COM- PLIED WITH:	EFFECTIVE DATE	CONDITIONS TO BE COM- PLIED WITH:	EFFECTIV DATE
ex 20.08	:Peanuts (ground :nuts), prepared :or preserved)	:Produced :from re- :gional ma- :terials of :Chapter 8, :12.01 and :17.01	:Two years :after the :entry into :operation :of the new :qualifying :conditions	:Produced :from re- :gional ma- :terials of :Chapter 8, :12.01 and :17.01	Two year :after th :entry in :operatio :of the n :qualifyi :conditio
69.13	:Statuettes and :other ornamental :ceramic articles	:Produced :from re- :gional ma- :terials of :25.05, :25.07 and :25.29	:Two years :after the :entry into :operation :of the new :qualifying :conditions	:Produced :from re- :gional ma- :terials of :Chapter 8, :25.05, :25.07 and :25.29	Two years :after the :entry int :operator :of the ne :qualifyin :condition

FIFTH SCHEDULE

VALUE OF IMPORTED GOODS

1. (1) In this schedule:
- (a) customs value of imported goods' means the value of goods for the purposes of levying ad valorem duties of customs on imported goods
 - (b) 'produced' includes grown, manufactured and mined;
 - (c) 'identical goods' means goods produced in the same country which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance shall not preclude goods otherwise conforming to the definition from being regarded as identical;
 - (d) 'similar goods' means goods produced in the same country which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable. The quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar;
 - (e) 'identical goods' and 'similar goods', as the case may be, do not include goods which incorporate or reflect engineering, development, artwork, design work, and plans and sketches for which no adjustment has been made under Paragraph 8 (1) (b) (iv) because such elements were undertaken in (Guyana)1;
 - (f) 'goods of the same class or kind' means goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods.

1. Insert here, and elsewhere in the Schedule where a similar reference occurs, the name of the Member State.

(2) For the purpose of this Schedule:

(a) persons shall be deemed to be related only if:

(i) they are officers or directors of one another's business;

(ii) they are legally recognised partners in business;

(iii) they are employer and employee;

(iv) any person directly or indirectly owns, controls or holds 5 per cent or more of the outstanding voting stock or share of both of them;

(v) one of them directly or indirectly controls the other;

(vi) both of them are directly or indirectly controlled by a third person;

(vii) together they directly or indirectly control by a third person;

(viii) they are members of the same family;

(b) one person shall be deemed to control another when the former is legally or operationally in a position to exercise restraint or direction over the latter;

(c) persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related only if they fall within the criteria of sub-paragraph 2 (a);

(d) the term 'person' means a natural or legal person;

(e) an event shall be deemed to occur about the same time as another event if the first event occurs on the same day as the other event or within the forty-five (45) days immediately before or the forty-five (45) days immediately after, the day on which the other event occurs.

2. (1) The customs value of imported goods shall be determined under Paragraph 3 whenever the conditions prescribed therein are fulfilled.

(2) Where such value cannot be determined under Paragraph 3, it shall be determined by proceeding subsequently through Paragraphs 4 to 7, inclusive, to the first such Paragraph under which it can be determined, subject to the provision that, where the importer requests it and the (Comptroller) agrees, the order of application of Paragraphs 6 and 7 shall be reversed.

(3) Except as provided for in sub-paragraph (2), it is only when the customs value of imported goods cannot be determined, under a particular Paragraph that the provisions of the next Paragraph in the sequence established by sub-paragraph (2) can be applied.

(4) Where the customs value of imported goods cannot be determined under Paragraphs 3 to 7, inclusive, it shall

- (a) be determined using reasonable means consistent with the principles and general provisions of this Schedule;
- (b) to the greatest extent possible, be based on previously determined customs values; and
- (c) make use of the methods of valuation laid down in Paragraphs 3 to 7, inclusive, using where necessary, reasonable flexibility in their application.

(5) No customs value shall be determined under sub-paragraphs (4) on the basis of:

- (a) the selling price in (Guyana) of goods produced in (Guyana);
- (b) a system which provides for the acceptance for customs purposes of the higher of two alternative values;
- (c) the price of goods on the domestic market of the country; of exportation;
- (d) the cost of production, other than computed values which have been determined for identical

or similar goods in accordance with Paragraph 7;

- (e) the price of the goods for export to a country other than (Guyana);
- (f) minimum customs values; or
- (g) arbitrary or fictitious values.

3. (1) The customs value of imported goods determined under this Paragraph shall be the transaction value, that is, the price actually paid or payable for the goods when sold for export to (Guyana), adjusted in accordance with Paragraph 8, and in appropriate cases Paragraph 9, provided:

(a) that there are no restrictions as to the disposition or use of the goods by the buyer, other than restrictions which:

- (i) are imposed or required by law or by the public authorities in (Guyana);
 - (ii) limit the geographical area in which the goods may be resold; or
 - (iii) do not substantially affect the value of the goods;
- (b) that the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;
- (c) that no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with Paragraph ; and
- (d) that the buyer and seller are not related, or where the buyer and seller are related, that the transaction value is acceptable for customs purposes under sub-paragraph (2).

- (2) (a) In determining whether the transaction value is acceptable for the purposes of sub-paragraph (1), the fact that the buyer and the seller are related within the meaning of Paragraph 1 shall not in itself be grounds for regarding the transaction value as unacceptable. Where necessary, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted provided that the relationship did not influence the price. If, in the light of information provided by the importer or otherwise, the (Comptroller) has grounds for considering that the relationship influenced the price, he shall communicate the grounds to the importer who shall be given a reasonable opportunity to respond.
- (b) In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with sub-paragraph 1 whenever the importer demonstrates that such values closely approximates to one of the following occurring at or about the same time:
- (i) the transaction value in sales, between buyers and sellers who are not related in any particular case, of identical or similar goods for export to (Guyana);
 - (ii) the customs value of identical or similar goods, as determined under Paragraph 6;
 - (iii) the customs value of identical or similar goods, as determined under Paragraph 7;

In applying the foregoing tests, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in Paragraph 8 and costs incurred by the seller in sales in which he and the buyer are not related that are not incurred by the seller in sales in which he and the buyer are related.

(c) The tests set forth in sub-paragraph 2 () shall be used at the initiative of the importer and only for comparison purposes. Substitute values may not be established under that sub-paragraph.

(3) (a) The price actually paid or payable is the total payment made or to be made by the buyer to or for the benefit of the seller for the imported goods.

Payments may be made directly or indirectly, need not necessarily take the form of a transfer of money, and shall include:

- (i) all payments made or to be made as a condition of sale of the imported goods by the buyer to the seller or by the buyer to a third party to satisfy an obligation of the seller; and
- (ii) any settlement by the buyer, whether in whole or in part, of a debt owed by the seller.

(b) Activities, including marketing activities, undertaken by the buyer on his own account, other than those for which an adjustment is provided in Paragraph 8, are not considered to be an indirect payment to the seller, even though they might be regarded as of benefit to the seller or have been undertaken by agreement with the seller, and their cost shall not be added to the price actually paid or payable in determining the customs value of imported goods.

(4) The customs value of imported goods shall not include the following charges or costs, provided that they are distinguished from the price actually paid or payable for the imported goods:

- (a) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation on imported goods such as industrial plant, machinery or equipment;
- (b) customs duties and other taxes payable in Guyana by reason of the importation or sale of the goods;

(c) The cost of transport after importation.

(5) the fact that goods which are the subject of sale are entered for home use within (Guyana) shall be regarded as adequate indication that they were sold for export to (Guyana). This indication shall also apply where successive sales of goods have taken place before valuation. Where such successive sales have taken place each price resulting from them may be used as a basis for valuation.

4. (1) (a) The customs value of imported goods determined under this Paragraph shall be the transaction value of identical goods sold for export to (Guyana) and exported at or about the same time as the goods being valued.
- (b) In applying this Paragraph, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the customs value. Where no such sale is found, the transaction value of identical goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in value.
- (2) Where the cost and charges referred to in Paragraph 8 (1) (e) are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.
- (3) In applying this Paragraph:
- (a) if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the customs value of the imported goods;

to persons who are not related to the persons from whom they buy such goods at the first commercial level after importation at which such sales take place.

- (4) Any sale in Guyana to a person who supplies directly or indirectly free of charge or at reduce cost for use in connection with the production and sale for export of the imported goods any of the elements specified in Paragraph 8 (1) (b), shall not be taken into account in establishing the unit price for the purposes of this Paragraph.
- (5) For the purposes of sub-paragraph 1 (a) (i):
 - (a) 'profit and general expenses' shall be taken as a whole. The figure for the purposes of this deduction shall be determined on the basis of information supplied by or on behalf of the importer unless his figures are inconsistent with those obtaining in sales of imported goods of the same class or kind. Where the importer's figures are inconsistent with such figures, the amount for profit and general expenses may be based on relevant information other than that supplied by or on behalf of the importer; and
 - (b) in determining either the commissions or the additions usually made for profit and general expenses, the question whether certain goods are of the same class or kind as other goods shall be determined on a case-by-case basis by reference to the circumstances involved. In doing this, sales for the necessary information can be provided of the narrowest group or range of imported goods being of the same class or kind as the goods being valued should be entertained.
 - (c) 'goods of the same class or kind' includes goods imported from the same country as the goods being valued as well as goods imported from other countries

(6) For the purposes of sub-paragraph 1(b), the 'earliest date' shall be the date by which sales of the imported goods or of indetical or similar imported goods are made in sufficient quantity to establish the unit price.

- 7 (1) The customs value of imported goods determined under this Paragraph shall be based on a computed value which shall consist of the sum of:
- (a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;
 - (b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Guyana.
 - (e) the cost or value of the items referred to in paragraph 8 (1) (e).
- (2) The cost or value of materials and fabrication referred to in sub-paragraph 1 (a) above shall include the cost of elements specified in Paragraph 8 (1) (a) (ii) and (iii). It shall also include the value, duly apportioned, of any element specified in Paragraph B (1) (b) which has been supplied directly or indirectly by the buyer for use in connction with the production of the imported goods. The value of the elements specified in Paragraph 8 (1) (b) (iv) which are undertaken in Guyana shall be included only to the extent that such elements are charged to the producer. No cost or value of an element referred to in this sub-paragraph shall be counted more than once in determining the computed value.
- (3) The 'cost or value' referred to in sub-paraphaph 1 (a) shall be determined on the basis of information relating to the production of the goods being valued supplied by or on behalf of the prodcer. It shall be based upon the commercial accounts of the producer, provided that these accounts are consistent with the generally accepted accounting principle applied in the country where the goods are produced.

(4) For the purpose of sub-paragraph 1 (b)

the 'amount for profit and general expenses' shall be taken as a whole and shall be determined on the basis of information supplied by or on behalf of the producer unless his figures are inconsistent with those usually reflected in sales of goods of the same class or kind as the goods being valued which are made, by producers in the country of exportation for export to (Guyana);

- (b) if the producer's own figures for profit and general expenses are not consistent with those usually reflected in sales of the goods of the same class or kind referred to in sub-paragraph 4 (a) the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the producer of the goods;
- (c) 'goods of the same class or kind' means goods imported from the same country as the goods being valued;
- (d) whether goods are 'of the same class or kind' as other goods shall be determined on a case by case basis with reference to the circumstances involved. In doing this, sales for export to (Guyana) of the narrowest group or range of goods of the same class or kind as the goods being valued for which the necessary information can be provided should be examined;
- (e) the 'general expenses' referred to cover the direct and indirect cost of producing and selling the goods for export which are not included under sub-paragraph 1 (a).

8. (1) In determining the customs value under Paragraph 3, there shall be added to the price actually paid or payable for the imported goods;

- (a) the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:

- (i) commission and brokerage, except buying commissions;

- (ii) the cost of containers which are treated as being one for customs purposes with the goods in question;
 - (iii) the cost of packing, whether for labour or materials;
- (b) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:
- (i) materials, components, parts and similar items incorporated in the imported goods.
 - (ii) tools, dyes, moulds and similar items used in the production of the imported goods;
 - (iii) materials consumed in the production of the imported goods;
 - (iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in Guyana and necessary for the production of the imported goods:
- (c) royalties and licence fees, which among other things, may include payments in respect of patents, trademarks and copyrights, in related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;
- (d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller;

- (e) (i) the cost of transport of the imported goods to the port or place of importation.
 - (ii) loading and handling charges associated with the transport of the imported goods to the port or place of importation; and
 - (iii) the cost of insurance.
- (2) No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Paragraph.
 - (3) Additions to the price actually paid or payable shall be made under this Paragraph only on the basis of objective and quantifiable data; and if such do not exist a transaction value shall not be determined under the provisions of Paragraph 3.
 - (4) In this Paragraph, the term 'buying commissions' means fees paid by an importer to his agent for the service of representing him abroad in the purchase of the goods being valued.
 - (5) Notwithstanding sub-paragraph 1 (c) of this Paragraph:
 - (a) charges for the right to reproduce the imported goods in (Guyana) shall not be added to the price actually paid or payable for the imported goods in determining the customs value; and
 - (b) payments made by the buyer for the right to distribute or resell the imported goods shall not be added to the price actually paid or payable for the imported goods if such payments are not a condition of the sale for export to (Guyana) of the goods.
9. (1) Charges for interest under a financing arrangement entered into by the buyer and related to the purchase of imported goods shall not be included in the customs value determined under Paragraph 3 provided that:
- (a) the charges are distinguished from the price actually paid or payable for the goods;

- (b) the financing arrangement has been made in writing;
 - (c) where required by the (Comptroller), the buyer can demonstrate that :
 - (i) such goods are actually sold at the price declared as the price actually paid or payable; and
 - (ii) the claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided.
- (2) The provisions of sub-paragraph (1) shall apply regardless of whether the finance is provided by the seller, a bank or another person; and it shall also apply, mutatis mutandis, where customs value is determined under a method other than the transaction value.

EXPLANATORY MEMORANDUM

This Bill seeks to amend the Customs Act, Cap. 82: 1, by substituting for the First, Fourth and Fifth Schedules thereto of new First, Fourth and Fifth Schedules.

The First Schedule adopts and implements a tariff classification structure based on the harmonised Commodity Description and Coding System (HS) along with the proposed rates instead of the Customs Co-operation Council Nomenclature (C.C.C.N.) as in operation since 1979.

The Fourth Schedule amends the Community Regulations to provide a framework for achieving a progressively deeper level of processing and greater utilisation of the raw material resources of the Member States.

The Fifth Schedule adopts and implements the Gatt Valuation Code based on Transaction Value instead of the Brussels Definition of Value.

Carl B. Greenidge,
Minister of Finance.