

GUYANA

SCHEDULE

No. 9 of 1994

ORDER

Made Under

THE CONSUMPTION TAX ACT
(Cap. 80:02)

IN EXERCISE OF THE POWERS CONFERRED UPON
ME BY SECTION 4 OF THE CONSUMPTION
TAX ACT, I HEREBY MAKE THE FOLLOWING
ORDER:-

Citation

1. This Order, which amends the Consumption
Tax Order,* may be cited as the Consumption
Tax (Amendment) Order 1994

Amendment
of the
Principal
Order.

2. The Principal Order is hereby amended by
the deletion of the Schedule thereto and the
substitution of the following Schedule therefor

* Cap. 80:02 Subsidiary Legislation.

"SCHEDULE

c1.2

ANNEX

4881

| Tariff Heading | Description of Goods | Rate of Tax |
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| 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. | 30% |
| 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. | 30% |
| 04.01 | Milk and cream, not concentrated nor containing added sugar or other sweetening matter. | FREE |
| 04.02 | Milk and cream, concentrated or containing added sugar or other sweetening matter. | FREE |
| 04.05 | Butter and other fats and oils derived from milk. | FREE |
| Ex 04.07 | Birds' eggs, in shell, fresh, preserved or cooked | |
| 0407.001 | Hatching eggs for breeder flock. | FREE |
| 0407.002 | Hatching eggs, not for breeder flock. | FREE |
| 07.01 | Potatoes, fresh or chilled | FREE |

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| Ex 07.03 | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled | |
| 0703.101 | Onions | FREE |
| 0703.20 | Garlic | FREE |
| 07.12 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. | 30% |
| Ex 07.13 | Dried leguminous vegetables, shelled, whether or not skinned or split. | |
| 0713.004 | Split peas. | FREE |
| 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. | 30% |
| 08.05 | Citrus fruit, fresh or dried. | 30% |
| 08.06 | Grapes, fresh or dried. | 30% |
| Ex 08.07 | Melons (including watermelons) papaws (papayas), fresh | |
| 0807.102 | Watermelons | 30% |
| 0807.20 | Papaws (Papayas) | 30% |
| 08.08 | Apples, pears, quinces, fresh | 30% |
| 08.11 | Fruits and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter. | 30% |

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| 08.12 | Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or other preservative solutions), but unsuitable in that state for immediate consumption. | Ex 07 03 101.8000 | 30% |
| 09.10 | Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. | 05.8000 | 30% |
| 10.06 | Rice | | FREE |
| 15.07 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified. | | FREE |
| 15.08 | Ground-nut oil and its fractions whether or not refined, but not chemically modified. | | FREE |
| 15.09 | Olive oil and its fractions whether or not refined, but not chemically modified. | | FREE |
| 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 | | FREE |
| 15.11 | Palm oil and its fractions, whether or not refined, but not chemically modified. | | FREE |
| 15.12 | Sunflower-seed, safflower or cotton seed oil and fractions thereof whether or not refined, but not chemically modified. | | FREE |
| 15.13 | Coconut (copra) palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. | | FREE |

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| 15.14 | Cane or beet sugar and chemically refined rapeseed, sunflower, safflower, corn, soybean, or other vegetable oils, (including JOJOBA oil) and other fractions thereof, whether or not refined, but not chemically modified. | 10.17.01 |
| 15.15 | Other refined vegetable fats and oils, (including JOJOBA oil) and other fractions, whether or not refined, but not chemically modified. | FREE |
| 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. | FREE |
| 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. | FREE |
| 16.01 | Sausages and similar products of meat, meat offal or blood, food preparations based on these products. | 30% |
| 16.02 | Other prepared or preserved meat, meat offal or blood. | 30% |
| 16.03 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. | 30% |
| Ex 16.04 | Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs. | |
| 1604.30 | Caviar and caviar substitutes. | 30% |
| 16.05 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved. | 30% |

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| Ex 17.01 | Cane or beet sugar and chemically pure sucrose, in solid form. | |
| 1701.90 | Other | 30% |
| 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. | 30% |
| Ex 17.03 | Molasses resulting from the extraction or refining of sugar. | |
| 1703.10 | Cane molasses. | |
| 1703.102 | Edible | 30% |
| 17.04 | Sugar confectionery (including white chocolate), not containing cocoa. | 30% |
| 18.06 | Chocolate and other food preparations containing cocoa. | 30% |
| Ex 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. | 30% |
| 1901.90 | Other | 30% |

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| 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. | FREE |
| 20.01 | Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. | 30% |
| 20.02 | Tomatoes prepared or preserved other-wise than by vinegar or acetic acid. | 30% |
| 20.03 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. | 30% |
| 20.04 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen. | 30% |
| 20.05 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen. | 30% |
| 20.06 | Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised). | 30% |
| 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. | 30% |

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| 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. | 30% |
| 20.09 | Fruit juices (including grape-mist) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. | 30% |
| 21.03 | Sauces and preparations therefor: mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. | 30% |
| 21.04 | Soups and broths and preparations therefor; homogenised composite food preparations. | 30% |
| 21.05 | Ice cream and other edible ice, whether or not containing cocoa. | 30% |
| 21.06 | Food preparations not elsewhere specified or included. | 30% |
| 22.03 | Beer made from malt. | 50% |
| 22.04 | Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09 | 50% |
| 22.05.00 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. | 50% |
| 2206.00 | Other fermented beverages (for example cider, perry, mead). | 50% |

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| Ex 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. | |
| 2208.20 | Spirits obtained by distilling grape wine or grape marc. | 50% |
| 2208.30 | Whiskies | 50% |
| 2208.40 | Rum and tafia | 50% |
| 2208.50 | Gin and Geneva | 50% |
| 2208.90 | Other | |
| 2208.901 | Vodka | 50% |
| 2208.902 | Cordials and liqueurs | 50% |
| 2208.909 | Other | 50% |
| Ex 23.09 | Preparations of a kind used in animal feeding | |
| 2309.90 | Other: | |
| 2309.903 | Prepared complete poultry feed. | FREE |
| 2309.904 | Prepared complete cattle feed. | FREE |
| 2309.905 | Prepared complete pig feed. | FREE |
| 2309.906 | Other prepared complete animal feeds | FREE |
| 2309.909 | Other | FREE |
| 24.02 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes. | 85% |

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| 24.03 | Other manufactured tobacco and manufactured tobacco substitutes; "Homogenised or Reconstituted" tobacco, tobacco extracts and essences. | 85% |
| 25.01 | Salt (including table salt and denatured salt) and pure sodium choride, whether or not in aqueous solution; sea water | FREE |
| 2509.00 | Chalk | 30% |
| Ex 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 bitumenous minerals, these oils being the basic constituents of the preparations | |
| 2710.10 | Motor spirits (gasolene) and other light oils and preparations: | |
| 27.10.11 | Aviation spirit of 100 octane and other | |
| 2710.119 | Other | 50% |
| 2710.12 | Aviation spirit under 100 octane. | |
| 2710.129 | Other | 50% |
| 2710.13 | Motor spirit (gasolene) | |
| 2710.139 | Other | 50% |
| 2710.14 | Spirit type (gasolene type) jet fuel | |
| 2710.149 | Other | 50% |
| 2710.19 | Other | |
| 2710.199 | Other | 50% |

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| 2710.20 | Kerosene and other medium oils (not including gas oils): | |
| 2710.21 | Kerosene type jet fuel | |
| 2710.219 | Other | 30% |
| 2710.22 | Illuminating kerosene: | |
| 2710.229 | Other | FREE |
| 2710.30 | Gas Oils: | |
| 2710.31 | Diesel Oil | |
| 2710.319 | Other | 50% |
| 2710.39 | Other | |
| 2710.399 | Other | 50% |
| 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. | 30% |
| 27.13 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. | 30% |
| 27.14 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks. | 30% |
| 27.15 | Bituminous mixtures based on natural asphalt or natural bitumen, on petroleum bitumen on mineral tar or on mineral tar pitch (for example bituminous mastics, cut-backs). | 30% |

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| 3001.00 | Glands and other organs for organotherapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organotherapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included. | FREE |
| 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 yeast) and similar products. | FREE |
| 30.03 | Medicaments (excluding goods of heading 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. | FREE |
| 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. | FREE |
| 32.15 | Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid. | 30% |

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| 33.01 | Essential oils (terpineless 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. | 30% |
| 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. | 30% |
| 33.03 | Perfumes and toilet waters. | 30% |
| 33.04 | Beauty or make-up preparations and preparations of the care of the skin (other than medicaments), including sun screen or sun tan preparations; manicure or pedicure preparations. | 30% |
| 33.05 | Preparations for use on the hair. | 30% |
| 33.06 | Preparations for oral or dental hygiene, including denture fixative paste and powders. | FREE |
| 33.07 | Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfuming, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties. | 30% |

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| 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 non wovens, impregnated, wated or covered with soap or detergent. | FREE |
| 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. | FREE |
| 34.05 | Polishes and creams, for footwear, furniture, flors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 3404.00 | 30% |
| 34.06 | Candles, tapers and the like | 30% |
| 36.05 | Matches. other than pyrotechnic articles of heading No. 36.04. | FREE |
| 37.01 | 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 | FREE |
| 3701.20 | Instant print film | 30% |

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| 3701.30 | Other plates and film, with any side exceeding 255mm | 30% |
| 3701.90 | Other | 30% |
| 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 | FREE |
| 3702.002 | Instant print Film | 30% |
| 3702.003 | Cinematograph film | 30% |
| 3702.009 | Other | 30% |
| 3704.00 | Photographic plates, film, paper paperboard and textiles, exposed but not developed. | 30% |
| 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. | 30% |
| Ex 38.08 | Insecticides, Rodenticides, fungicides, herbicides, anti-sprouting proutings and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or artices (for example sulphur-treated bands, wicks and candles, and fly-papers). | |
| 3808.102 | Insecticides: | |

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| 3808.103 | Other, put up in forms or packings for retail sale or as preparations or articles. | 30% |
| 3808.109 | Other | 30% |
| 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. | 30% |
| 38.12 | Prepared rubber accelerators, compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilizers for rubber or plastics. | 30% |
| Ex 39.17 | Tubes, pipes and hoses, and fittings therefor (for example joints, elbows, flanges), of plastics. | |
| 3917.30 | Other tubes, pipes and hoses: | |
| 3917.302 | Electrical conduits and other piping, of PVC | 30% |
| 3917.303 | Electrical conduits and other piping, other | 30% |
| 39.19 | Self adhesive plates, sheets, film, foil, tape, strip and other flat shapes of plastics, whether or not in rolls. | 30% |
| 39.20 | Other plates, sheets, film, foil and strip of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. | 30% |
| 39.21 | Other plates, sheets, film, foil and strip, of plastics | 30% |

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| 39.22 | Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics. | 30% |
| 39.23 | Articles for the conveyance or packing of goods, of plastics: stoppers, lids, caps and other closures, of plastics. | 30% |
| Ex 39.24 | Tableware, kitchenware, other household articles and toilet articles, of plastics. | |
| 3924.90 | Other: | |
| 3924.902 | Flower Pots | 30% |
| 3924.909 | Other | 30% |
| Ex 39.25 | Builders ware of plastics, not elsewhere specified or included | |
| 39.25.30 | Shutters, blinds (including Venetian Blinds) and similar articles and parts, thereof. | 30% |
| 3925.90 | Other: | |
| 3925.901 | Structural elements used in ceilings or roofs | 30% |
| 3925.909 | Other | 30% |
| Ex 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% |
| 3926.20 | Articles of apparel or clothing accessories (including gloves) | 30% |
| 3926.40 | Statuettes and other ornamental articles | 30% |
| 3926.90 | Other: | |
| 3926.901 | Articles for use in laboratories: | FREE |

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| 40.05 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip. | 30% |
| 40.06 | Other forms (for example, rods, tubes and profile shapes) and articles (for example discs and rings, of unvalcanised rubber). | 30% |
| 4007.00 | Vulcanised rubber thread and cord. | 30% |
| 4008.00 | Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber | 30% |
| 4009.00 | Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example joints, elbows, flanges). | 30% |
| Ex 40.11 4011.10 | New pneumatic tyres, of rubber of a kind used on motor cars (including station wagons and racing cars) | 30% |
| 4011.20 | Of a kind used on buses or lorries. | 30% |
| 4011.40 | Of a kind used on motorcycles. | 30% |
| 4011.90 | Other | |
| 4011.919 | Other | 30% |
| 4011.99 | Other | |
| 4011.999 | Other | 30% |
| 40.12 | Retreaded or used pneumatic tyres of rubber, solid or cushion tyres, interchangeable tyre treads and tyre flaps of rubber. | 30% |
| Ex 40.13 | Inner tubes of rubber | |
| 4013.10 | Of a kind used on motor cars (including station wagons and racing cars), buses or lorries. | 30% |

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| 4013.90 | Other | 30% |
| Ex 40.15 | Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber. | |
| 4015.90 | Other | 30% |
| 40.16 | Other articles of vulcanised rubber, other than hard rubber. | 30% |
| 40.17 | Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber. | 30% |
| 4111.00 | Composition leather with a basis of loeather or leather fibre, in slabs, sheets or strip, whether or not in rolls. | 30% |
| 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, hand-bags, 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. | 30% |
| 42.03 | Articles of apparel and clothing accessories, of leather or of composition leather. | 30% |
| 4411.00 | Fibreboard of wood or other ligneous materials whether or not bonded with resins or other organic substances. | 30% |

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| 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 | 30% |
| Ex 44.21 | Other articles of wood | |
| 4421.909 | Other (coffins) * | FREE |

* N.B.: ONLY COFFINS FREE UNDER 4421.909
ALL OTHER ITEMS 10%

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| Ex 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). | |
| 4601.20 | Mats, matting and screens of vegetable materials. | 30% |
| 4601.90 | Other | 30% |
| 46.02 | Basket work, wicker work and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah | 30% |
| Ex 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. | |

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| 4802.003 | Writing and printing paper | 30% |
| 4802.009 | Other | 30% |
| 48.11 | Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, unpregnated, 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. | 30% |
| 48.13 | Cigarette paper, whether or not cut to size or in the form of booklets or tubes. | 30% |
| 48.14 | Wallpaper and similar wall coverings; window transparencies of paper. | 30% |
| 48.17 | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard, boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery. | 30% |
| 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. | FREE |
| 48.19 | Cartons, boxes, cases, bags and other packing containers, of paper, paper board, cellulose wadding or webs of cellulose fibres, box files, letter trays, and similar articles, of paper or paper-board of a kind used in offices, shops or the like. | 30% |

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| Ex 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 paper board; albums for samples or for collections and book covers, of paper or paper board. | |
| 4820.10 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles. | 30% |
| 4820.20 | Exercise books | FREE |
| 4820.30 | Binders, folders and file covers | 30% |
| 4820.40 | Manifold business forms and interleaved carbon sets. | 30% |
| 4820.50 | Albums for samples or for collections. | 30% |
| 4820.90 | Other | 30% |
| 48.23 | Other paper paper board, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paper board, cellulose wadding or webs of cellulose fibres. | 30% |
| 49.01 | Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. | FREE |
| 4903.00 | Children's picture, drawing or colouring books. | FREE |
| 49.04.00 | Music, printed or in manuscript, whether or not bound or illustrated. | FREE |

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| Ex 49.11 | Other printed matter, including printed pictures and photographs. | |
| 4911.009 | Other | 30% |
| 5307.00 | Yarn of jute or of other textile bast fibres of heading No. 53.03. | 30% |
| 5308.00 | Yarn of other vegetable textile fibres; paper yarn. | 30% |
| 56.01 | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5mm in length (flock), textile dust and mill neps. | 30% |
| 56.08 | Knotted netting of twine, cordage or rope, made up fishing nets and other made up nets, of textile materials. | 30% |
| 56.09 | Articles of yarn, strip or the like of heading N. 54.04.00 or 54.05.00, twine cordage, rope or cables, not elsewhere specified or included. | 30% |
| 57.01 | Carpets, and other textile floor coverings, knotted, whether or not made up. | 30% |
| 57.02 | Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Nelem" "Schumacks", "Naramanie; and similar hand woven rugs. | 30% |
| 57.03 | Carpets and other textile floor coverings, tufted, whether or not made up. | 30% |
| 5704.00 | Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up. | 30% |

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| 57.05.00 | Other carpets and other textile floor coverings, whether or not made up. | 30% |
| 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 hat foundations. | 30% |
| 5903.00 | Textile fabrics impregnated coated, covered or laminated with plastics, other than these of heading No. 5902.00 | 30% |
| Ex 59.06 | Rubberised textile fabrics, other than those of heading No. 5902.00 | |
| 5906.10 | Adhesive tape of a width not exceeding 20cm | 30% |
| 5906.90 | Other | |
| 5906.99 | Other | 30% |
| 5907.00 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like. | 30% |
| 59.08 | 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. | 30% |
| 59.09 | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials. | 30% |

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| 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. | 30% |
| 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. | 30% |
| 61.03 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace, overalls, breeches and shorts (other than swim wear), knitted or crocheted. | 30% |
| 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. | 30% |
| 61.05 | Men's or boys' shirts, knitted or crocheted. | 30% |
| 61.06 | Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted. | 30% |
| 61.07 | Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted. | 30% |
| 61.08 | Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted. | 30% |

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| 61.09 | T-shirts, singlets, and other vests, knitted or crocheted. | 30% |
| 61.10 | Jerseys, pullovers, cardigans, waist-coats, and similar articles, knitted or crocheted. | 30% |
| 61.11 | Babies' garments and clothing accessories, knitted or crocheted. | 30% |
| 61.12 | Track suits, ski suits and swim-gear, knitted or crocheted. | 30% |
| 61.13 | Garments, made up of knitted or crocheted fabrics of heading No. 5903.00, 59.06 or 5907.00. | 30% |
| 61.14 | Other garments, knitted or crocheted. | 30% |
| 61.15 | Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted. | 30% |
| 61.16 | Gloves, mittens and mitts, knitted or crocheted. | 30% |
| 61.17 | Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories. | 30% |
| 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. | 30% |
| 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 | 30% |

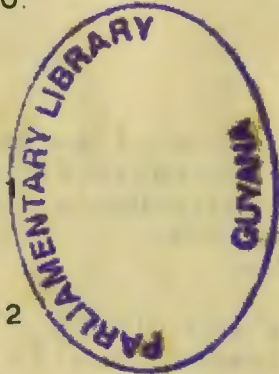
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| 62.03 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib, and brace overalls, breeches and shorts (other than swimwear) | 30% |
| 62.04 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swim wear). | 30% |
| 62.05 | Men's or boys' shirts | 30% |
| 62.06 | Women's or girls' blouses, skirts and shirt-blouses. | 30% |
| 62.07 | Men's or boys' singlets and other vests, under pants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles. | 30% |
| 62.08 | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles. | 30% |
| 62.09 | Babies garments and clothing accessories. | 30% |
| 62.10 | Garments, made up of fabrics of heading No. 5602.00, 5603.00, 5903.00, 59.06 or 5907.00. | 30% |
| 62.11 | Track suits, ski suits and swimwear; other garments. | 30% |
| 62.12 | Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted. | 30% |
| 62.13.00 | Handkerchiefs. | 30% |
| 62.14.00 | Shawls, scarves, mufflers, mantillas, veils and the like. | 30% |

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| 62.15.00 | Ties, bow ties and cravats. | 30% |
| 62.17 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12 | 30% |
| 63.02 | Bed linen, table linen, toilet linen and kitchen line. | 30% |
| 63.04 | Other furnishing articles, excluding those of heading No. 94.04 | 30% |
| 63.06 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or land craft; camping goods. | 30% |
| 6309.00 | Worn clothing and other worn articles. | 30% |
| 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. | 30% |
| 6504.00 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. | 30% |
| 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. | 30% |
| 65.06 | Other headgear, whether or not lined or trimmed. | 30% |
| 6507.00 | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. | 30% |

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| 66.01 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas), | 30% |
| 66.02 | Walking-sticks, seat-sticks, whips, riding-crops and the like. | 30% |
| 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). | 30% |
| 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. | 30% |
| Ex 68.10 | Articles of cement or concrete or of artificial stone, whether or not reinforced. | |
| 6810.10 | Tiles, flagstones, bricks and similar articles. | 30% |
| 6810.90 | Other articles: | |
| 6810.99 | Other: | |
| 6810.991 | Statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths fountain basins, tombstones, reservoirs and troughs. | 30% |
| 6901.00 | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, Kieselguhr tripolitic or distomite) or of similar siliceous earths. | 30% |

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| 6903.00 | Other refractory, ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, crupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths. | |
| 69.04 | Ceramic building bricks, flooring blocks, support or filler tiles and the like | 30% |
| 69.05 | Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods. | 30% |
| 69.07 | Unglazed ceramic flags and paving, hearth or wall tiles, unglazed ceramic mosaic cubes and the like. | |
| 69.08 | Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing. | 30% |
| 69.10. | Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures. | 30% |
| 69.11 | Tableware and kitchenware, other household articles and toilet articles, of porcelain or china. | 30% |
| 69.12 | Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china. | 30% |
| 69.13.00 | Statuettes and other ornamental ceramic articles. | 30% |
| 6914.00 | Other ceramic articles. | 30% |



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| 70.03 | Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked. | 30% |
| 7004.00 | Drawn and blown glass, in sheets whether or not having an absorbent or reflecting layer, but not otherwise worked. | 30% |
| 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. | 30% |
| 7012.00 | Glass inners for vacuum flasks or for other vacuum vessels. | 30% |
| 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 | 30% |
| 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 small wares, 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. | 30% |

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| 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 1mm in diameter. | 30% |
| 71.01 | Pearl, natural or cultured, whether or not worked or graded but not strung, mounted or set, upgraded pearls, natural or cultured, temporarily strung for convenience or transport. | 30% |
| 71.02 | Diamonds, whether or not worked, but not mounted or set. | |
| 7102.10 | Unsorted. | 30% |
| 7102.30 | Non-industrial. | 30% |
| 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. | 30% |
| 71.04 | Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded, but not strung, mounted or set; upgraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport. | 30% |

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| 7105.00 | Dust and powder of natural or synthetic precious or semi-precious stones. | 30% |
| 71.06 | Silver (including silver plated with gold or platinum) unwrought or in semi-manufactured forms, or in powder form. | 30% |
| 7107.00 | Base metals clad with silver, not further worked than semi-manufactured. | 30% |
| Ex 71.08 | Gold/including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form. | |
| 7108.10 | Non-monetary. | 30% |
| 7109.00 | Base metals of silver, clad with gold, not further worked than semi-manufactured: | 30% |
| 71.10 | Platinum, unwrought or in semi-manufactured forms, or in powder form. | 30% |
| 7111.00 | Base metals, silver or gold clad with platinum, not further worked than semi-manufactured. | 30% |
| 71.12 | Waste and scrap of precious metal or of metal clad with precious metal. | 30% |
| 71.13 | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal. | 30% |
| 7114.00 | Articles of goldsmiths' or silver-smith' wares and parts thereof, of precious metal or of metal clad with precious metal. | 30% |

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| 71.15.00 | Other articles of precious metal or of metal clad with precious metal. | 30% |
| 71.16 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed). | 30% |
| 71.17.00 | Imitation jewellery. | 30% |
| 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. | 30% |
| 73.14 | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel. | 30% |
| 73.19 | Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiloettos 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. | 30% |
| 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. | 30% |
| 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 steel. | 30% |

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| 82.07 | 73.24 | Sanitary ware and parts thereof; of iron or steel. | 30% |
| | Ex 73.26 | Other articles of iron or steel. | |
| | 7326.20 | Articles of iron or steel wire. | 30% |
| | 7326.90 | Other | |
| | 7326.909 | Other | 30% |
| 82.08 | 74.14.00 | Cloth (including endless bands), grill and netting of copper wire; expanded metal of copper. | 30% |
| 82.09 | 7417.00 | Cooking or heating apparatus of a kind used for domestic purposes non-electric, and parts thereof. of copper. | 30% |
| 82.10 | 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. | 30% |
| 82.11 | Ex 74.19 | Other articles of copper. | |
| | 7419.90 | Other | 30% |
| 82.12 | 75.08 | Other articles of nikle. | 30% |
| 82.14 | 76.08 | Aluminum plates, sheets and strip, of a thickness exceeding 0.2mm | 30% |
| 82.15 | Ex 76.10 | Aluminum structures (excluding prefabricated 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 door, balustrades, pillars, and columns); aluminum plates, rods, profiles, tubes and the like, prepared for use in structures. | |

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| 7610.10 | 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 metals. | 30% |
| 76.15 | | | |
| 76.16 | 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 rats: hat pegs, brackets and similar fixtures, casters with mountings of base metal; automatic door closers of base metal. | 30% |
| 7806.00 | | | |
| 79.07 | | | |
| 8007.00 | | | |
| 82.02 | | | |
| | 83.03 | 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. | 30% |
| 82.03 | | | |
| | 83.04 | Filing cabinets, card-index 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. | 30% |
| 82.04 | | | |
| | 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. | 30% |
| 82.05 | | | |
| | 8310.00 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metals excluding those of heading No. 94.05. | 30% |
| 82.06 | | | |

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| 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. | 30% |
| 82.08 | Knives and cutting blades, for machines or for mechanical appliances. | 30% |
| 82.09 | Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets. | 30% |
| 82.10 | Hand-operated mechanical appliances, weighing 10 or less, used in the preparation, conditioning, or serving of food or drink. | 30% |
| 82.11 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.03 and blades therefor. | 30% |
| 82.12 | Razors and razor blades (including razor blade blanks in strips). | 30% |
| 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) | 30% |
| 82.15 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware. | 30% |

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| 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 metals. | 30% |
| 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 rats: hat pegs, brackets and similar fixtures, casters with mountings of base metal; automatic door closers of base metal. | 30% |
| 83.03 | 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. | 30% |
| 83.04 | Filing cabinets, card-index, 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. | 30% |
| 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. | 30% |
| 8310.00 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metals excluding those of heading No. 94.05. | 30% |

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| 84.02 | Steam and other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers. | FREE |
| 84.03 | Central heating boilers other than those of heading No. 84.02 | FREE |
| 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. | FREE |
| 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. | FREE |
| 84.06 | Steam turbines and other vapour turbines. | FREE |
| Ex 84.07 | Spark-ignition, reciprocating or rotary internal combustion piston engines. | |
| 8407.20 | Marine propulsion engines. | |
| 8407.21 | Outboard motors (not exceeding 25 H.P) N.B. Outboard motors exceeding 25 H.P | FREE 10% |
| 8407.30 | Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87. | 30% |
| Ex 84.08 | Compression - ignition internal combustion piston engines (diesel or semi-diesel engines) | |
| 8408.20 | Engines of a kind used for the propulsion of vehicles of Chapter 87 | 30% |

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| 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. | 30% |
| 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. | 30% |
| Ex 84.22 | Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, seaming, capsuling, or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages. | |
| 8422.10 | Dish washing machines. | 30% |
| 84.27 | Fork-lift trucks; other work trucks fitted with lifting or handling equipment | FREE |
| 84.29 | Self propelled bulldozers, angle dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers | FREE |
| 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. | FREE |
| Ex 84.32 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports ground rollers. | |
| 8432.10 | Ploughs | FREE |
| 8432.20 | Harrows, scarifiers, cultivators, weeders and hoes. | FREE |

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| 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 produce, other than machinery of Heading No. 84.37 | FREE |
| 84.35 | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages. | FREE |
| Ex 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 |
| 8436.20 | Poultry-keeping machinery, incubators and brooders. | FREE |
| 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. | FREE |
| 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 preparatin of animal or fixed vegetabe fats or oils. | FREE |
| 84.39 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard. | FREE |

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| 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 | FREE |
| 84.50 | Household or laundry-type washing machines, including machines which both wash and dry. | 30% |
| 84.56 | Machine - Tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro chemical, electron beam, ionic-beam or plasma arc processes. | FREE |
| 84.57 | Machining centres, unit construction machine (single station) and multi station transfer machines, for working metal. | FREE |
| 84.58 | Lathes for removing metal. | FREE |
| 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. 84.58.00 | FREE |
| 84.60 | Machine - tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermet by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of Heading No. 84.61 | FREE |

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| 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. | FREE |
| 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. | FREE |
| 84.63.00 | Other machine tools for working metal, sintered metal carbides or cermets, without removing material. | FREE |
| 84.64.00 | Machine tools for working stone, ceramic concrete, asbestos-cement or like materials or for cold working glass. | FREE |
| 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. | FREE |
| 84.69 | Typewriters and word-processing machines. | 30% |

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| 84.70 | Calculating machines, accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device. | 30% |
| 84.71 | Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form, and machine for processing such data, not elsewhere specified or included. | FREE |
| 84.72 | Other office machines (for example hectograph or stencil duplicating machines, addressing machines, automatic bank note dispensers, coin-sorting machines, coin-counting machines or wrapping machines, pencil-sharpening machines, perforating or stapling machines). | 30% |
| Ex 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 | 30% |
| 8473.20 | Parts and accessories of the machines of heading no. 84.70 | 30% |
| 8473.30 | Parts and accessories of the machines of heading no. 84.71 | FREE |
| 8473.40 | Parts and accessories of the machines of heading no. 84.72 | 30% |

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| 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. | FREE |
| 84.76 | Automatic goods-vending machines, for example, postage stamp, cigarettes, food or beverage machines). including money-changing machines. | 30% |
| 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. | FREE |
| 84.80 | Moulding boxes for metal foundry; mould boxes; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. | FREE |
| 8482.00 | Ball or roller bearings. | 30% |
| 85.01 | Electric motors and generators (excluding generating sets) | 30% |
| 85.02 | Electric generating sets and rotary converters. | 30% |
| 8503.00 | Parts suitable for use solely or principally with the machines of heading no. 85.01 85.02. | 30% |

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| Ex 85.04 | Electrical transformers, static converters (for example rectifiers) and inductors. | |
| 8504.10 | Ballasts, for discharge lamps or tubes. | 30% |
| 8504.20 | Liquid dielectric transformers. | FREE |
| 8504.30 | Other transformers. | FREE |
| 8504.40 | Static converters | 30% |
| 8504.50 | Other inductors. | 30% |
| 8504.90 | Parts | 30% |
| 85/08 | Electro-mechanical tools for working in the hand, with self-contained electric motor. | 30% |
| 85.09 | Electro-mechanical domestic appliances, with self-contained electric motor. | 30% |
| 85.10 | Shavers and hair clippers, with self-contained electric motor. | 30% |
| 85.11 | Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition, internal combustion engines (for example ignition magnets, magneto-dynamics, 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. | 30% |
| 85.12 | Electrical lighting or signalling equipment (excluding articles of heading no. 85.39), wind-screen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles. | 30% |

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| 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. | 30% |
| 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 of cutting; electric machines and apparatus for hot spraying of metals or sintered metal carbides. | 30% |
| 85.18 | 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. | 30% |
| 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 amplifiers sets. | 30% |
| 85.19 | Turntables (records-decks), record players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device. | 30% |

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| 85.20 | Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device. | 30% |
| 85.21.00 | Video recording or reproducing apparatus. | 30% |
| 85.22 | Parts and accessories of apparatus of headings No. 85.19 to 8521.00 | 30% |
| 85.23 | Prepared unrecorded media for sound recording or similar of other phenomena, other than products of chapter 37. | 30% |
| 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. | 30% |
| 85.25 | Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporation reception apparatus or sound recording or reproducing apparatus; television cameras. | 30% |
| 85.26 | Radar apparatus, radio navigational, aid apparatus and radio remote control apparatus. | 30% |
| 85.27 | Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined in the same housing, with sound recording or reproaching apparatus or a clock. | 30% |

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| 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. | 30% |
| 85.29 | Parts suitable for use solely or principally with the apparatus of headings no. 85.25 to 85.28. | 30% |
| 85.35 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example switches, fuses, lighting arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1000 volts. | 30% |
| 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 1000 volts. | 30% |
| 85.39 | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps. | 30% |
| 85.42 | Electronic integrated circuits and microassemblies | 30% |
| 85.43 | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter. | 30% |
| 87.01 | Tractors, other than tractors of heading No. 87.09 | FREE |

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| Ex 87.02 | Public-transport type passenger motor vehicles. | |
| 8702.10 | With compression-ignition internal combustion piston engines (diesel or semi-diesel); | |
| 8702.102 | Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver). | 30% |
| 8702.104 | Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver). | 30% |
| 8702.106 | Other coaches, buses and mini-buses, of a seating capacity exceeding 29 seats (including the driver). | FREE |
| 8702.109 | Other | 30% |
| 8702.90 | Other | |
| 8702.902 | Other coaches, buses and mini-buses of a seating capacity not exceeding 21 persons (including the driver) | 30% |
| 8702.904 | Other coaches, buses and mini-buses of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver). | 30% |
| 8702.906 | Other coaches, buses and mini-buses of a seating exceeding 29 persons (including the driver). | FREE |
| 8702.909 | Other | 30% |
| 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. | 30% |

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| 87.04 | Motor vehicles for the transport of goods. | 30% |
| 8706.00 | Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05. | 30% |
| 8707.00 | Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05. | 30% |
| Ex 87.08 | Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05. | |
| 8708.009 | Other | 30% |
| Ex 87.11 | Motor cycles (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 exceeding 50cc. | FREE |
| 8711.20 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250cc. | |
| 8711.201 | For the transport of goods: | |
| | (a) Of a cylinder capacity not exceeding 175cc | FREE |
| | (b) Of a cylinder capacity exceeding 175cc | 30% |
| 8711.209 | Other: | |
| | (a) Of a cylinder capacity not exceeding 175cc | FREE |

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| | (b) Of a cylinder capacity exceeding 175cc | 30% |
| 8711.30 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc | 30% |
| 8711.40 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc | 30% |
| 8711.50 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc | 30% |
| 8711.90 | Other | 30% |
| 87.12 | Bicycles and other cycles (including delivery tricycles), not motorised. | FREE |
| 87.13 | Invalid carriages, whether or not motorised or otherwise mechanically propelled. | FREE |
| Ex 87.14 | Parts and accessories of vehicles of headings Nos. 87.11 to 87.13 | |
| 8714.10 | Of motorcycles (including mopeds) | 30% |
| 8714.90 | Other | 30% |
| 89.01 | Cruise ships, excursion boats, ferry boats, cargo ships, barges and similar vessels for the transport of persons or goods. | 30% |
| 89.02 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products. | 30% |

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| 89.03 | Yachts and other vessels for pleasure or sports; rowing boats and canoes. | 30% |
| Ex 90.01 | Optical fibres and optical fibre bundles; optical cable 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. | 30% |
| 9001.20 | Sheets and plates of polarising material. | 30% |
| 9001.30 | Contact lenses. | FREE |
| 9001.40 | Spectacle lenses of glass. | FREE |
| 9001.50 | Spectacle lenses of other materials. | FREE |
| 9001.90 | Other | 30% |
| 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. | 30% |
| Ex 90.04 | Spectacles, goggles and the like, corrective, protective or other. | |
| 9004.10 | Sunglasses | 30% |
| 9004.90 | Other | FREE |

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| 90.06 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading no. 85.39 | 30% |
| 90.07 | Cinematographic cameras and projectors whether or not incorporating sound recording or reproducing apparatus. | 30% |
| 90.08 | Image projectors; other than cinematographic; photographic (other than cinematographic) enlargers and reducers. | 30% |
| Ex 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. | |
| 9010.30 | Projection screens. | 30% |
| 90.14 | Direction finding compasses; other navigational instruments and appliances. | 30% |
| 90.15 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses, range finders. | 30% |
| 9016.00 | Balances of a sensitivity of 5 cg or better, with or without weights. | 30% |

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| 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. | FREE |
| 90.25 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments. | 30% |
| 90.26 | Instruments and appliances 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. | 30% |
| 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); microtornes. | 30% |
| 90.29 | Revolution counters, production counters, taximeters, milemeters, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.13; stroboscopes. | 30% |

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| 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. | 30% |
| 90.31 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter, profile projectors. | 30% |
| 90.32 | Automatic regulating or controlling instruments and apparatus. | 30% |
| 91.01 | Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal. | 30% |
| 91.02 | Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01. | 30% |
| 91.03 | Clocks with watch movements, excluding clocks of heading No. 9104.00 | 30% |
| 91.04 | Instrument panel clocks and clocks of similar type for vehicles, aircraft, spacecraft or vessels. | 30% |
| 91.05 | Other clocks. | 30% |
| 91.08 | Watch movements, complete and assembled. | 30% |
| 91.09 | Clock movements, complete and assembled. | 30% |
| 91.11 | Watch cases and parts thereof. | 30% |
| 91.12 | Clock cases, and cases of a similar type for other goods of this chapter, and parts thereof. | 30% |

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| 91.13 | Watch straps, watch bands and watch bracelets, and parts thereof. | 30% |
| 91.14 | Other clocks or watch parts. | 30% |
| 92.01 | Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments. | FREE |
| 92.02 | Other string musical instruments (for example, guitars, violins, harps). | FREE |
| 92.03 | Keyboard pipe organs, harmoniums and similar keyboard instruments with free metal seeds. | FREE |
| 92.04 | Accordions and similar instruments: mouth organs. | FREE |
| 92.05 | Other wind musical instruments (for example clarinets, trumpets, bag-pipes). | FREE |
| 92.06 | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas). | FREE |
| 92.07 | Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions) | FREE |
| 94.01 | Seats (other than those of heading No. 9402.00), whether or not convertible into beds, and parts thereof. | 30% |
| 94.03 | Other furniture and parts thereof. | 30% |

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| 94.04 | Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, elderdowns, 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. | 30% |
| 94.05 | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source and parts thereof, not elsewhere specified or included. | 30% |
| 94.06 | Prefabrication buildings. | 30% |
| 9501.00 | Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages. | 30% |
| 95.02 | Dolls representing only human beings. | 30% |
| 95.03 | Other toys, "reduced size ("scale") models and similar recreational models, working or not; puzzles of all kinds. | 30% |
| 95.04 | Articles for funfair, table or parlour games including pin-tables, billiards, special tables for casino games and automatic bowling alley equipment. | 30% |

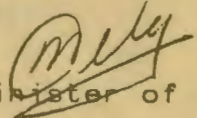
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| 94.05 | Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes. | 30% |
| 95.06 | Articles and equipment for gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and padding pools. | FREE |
| 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 shooting requisites. | 30% |
| 95.08.00 | Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres. | 30% |
| 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). | 30% |
| 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. | 30% |

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| 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 brooms or brush making; paint pads and rollers, squeegees (other than roller squeegees). | 30% |
| 96.06 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | 30% |
| 96.07 | Slide fasteners and parts thereof. | 30% |
| 96.08 | Ball point pens, felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating styles; 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 | 30% |
| 96.09 | Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks. | FREE |
| 96.10 | Slates and boards; with writing or drawing surfaces, whether or not framed. | FREE |

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| 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. | 30% |
| 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. | 30% |
| 96.13 | Cigarette lighters and other lighters, whether not mechanical or electrical and parts thereof other than flints and wicks. | 30% |
| 96.14.00 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof. | 30% |
| 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. 8516, and parts thereof | 30% |
| 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. | 30% |
| 96.17.00 | Vacuum Flasks, and other vacuum vessels, complete with cases; parts thereof other than glass inners. | 30% |
| 9618.00 | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing. | 30% |

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| 97.01 | Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 4906.00 and other hand-painted or hand decorated manufactured articles; collages and similar decorative plaques | 30% |
| 9702.00 | Original engravings, prints and litho-graphs. | 30% |
| 9703.00 | Original sculptures and statuary, in any material. | 30% |
| 97.05.00 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest. | 30% |
| 9706.00 | Antiques of an age exceeding one hundred years. | 30% |
| Various Headings | Machinery and equipment for generating electricity from non-traditional sources (for example, solar energy, hydro-electricity, biogas, windmills, river and ocean currents, nuclear reactors, vapour power units and other similar equipment). | FREE |
| | ALL OTHER ITEMS NOT ELSEWHERE SPECIFIED OR INCLUDED | 10% |

Made this 7th day of March, 1994


Senior Minister of Finance