

GUYANA

No. 35 of 1997

ORDER

Made Under

THE CUSTOMS ACT  
(Cap. 82.01)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 8 OF THE  
CUSTOMS ACT, I HEREBY MAKE THE FOLLOWING ORDER:-

- |  |    |   |
|--|----|---|
| Citation<br>and<br>commencement.<br>Cap. 82:01                       | 1. | This Order, which amends the First Schedule to the Customs Act, may be cited as the Customs Duties (Amendment) Order 1997 and shall come into operation on the 1st November, 1997.  |
| Amendment<br>of the First<br>Schedule<br>to the<br>Principal<br>Act. | 2. | The First Schedule to the Principal Act is hereby amended by the substitution in Chapters 2, 3, 4, 6, 7, 8, 10, 11, 12, 13, 15, 16, 17, 18, 19, 20, 21, 22, 23, 25, 26, 27, 28, 29, 31, 32, 33, 34, 35, 36, 38, 39, 40, 42, 44, 45, 46, 48, 49, 56, 57, 58, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 72, 73, 76, 82, 83, 84, 85, 87, 92, 94, 95 and 96 for the Tariff Heading Numbers, Description of Goods and Rate of Duty of the Tariff Heading Numbers, Description of Goods and Rate of Duty specified in the respective columns of the Schedule to this Order, the particulars in relation to the Unit(s) and the Standard International Trade Classification (SITC) remaining the same. |

## SCHEDULE

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
EX 02.10	Meat and edible meat offal, salted, in brine, smoked or dried; edible flours and meals or meat offal.	
0210.10	Meat of swine:	
0210.101	Ham	25%
0210.102	Bacon	25%
0210.109	Other	25%
0210.20	Meat of bovine animals:	
0210.202	Dried	25%
0210.203	Smoked	25%
0210.90	Other, including edible flours and meals of meat or meat offal:	25%
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.	25%
EX 04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.	
0402.90	Other:	
0402.91	Not containing added sugar or other sweetening matter	25%
0402.99	Other:	25%
EX 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 contained added fruit, nuts or cocoa.	
0403.10	Yogurt	25%
EX 06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.	
0602.001	Banana plants	15%
0602.002	Coconut plants	15%
0602.003	Cocoa plants	15%
0602.004	Citrus plants	15%
EX 07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.	
0713.003	Pigeon peas	15%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
0713.005	Blackeye peas	15%
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.	15%
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.	15%
0813.00	Fruit, dried, other than that of headings No. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	15%
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.	15%
EX 10.06	Rice.	
1006.10	Rice in the husks (paddy or rough):	
1006.109	Other	25%
1006.20	Husked (brown) rice:	25%
1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed:	25%
1006.40	Broken rice:	25%
EX 11.01	Wheat or meslin flour.	
1101.009	Other	20%
EX 12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	
1208.10	Of soya beans	15%
1208.90	Other:	
1208.902	Of copra	15%
EX 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 <i>Cichorium intybus sativum</i> )	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
	of a kind used primarily for human consumption, not elsewhere specified or included.	
1212.90	Other:	
1212.91	Sugar beet	10%
1212.92	Sugar cane	10%
EX 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	15%
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.	25%
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	25%
EX 16.02	Other prepared or preserved meat, meat offal or blood.	
1602.10	Homogenised preparations:	
1602.109	Other	15%
1602.20	Of liver of any animal	25%
1602.30	Of poultry of heading No. 01.05:	25%
1602.40	Of swine:	25%
1602.50	Of bovine animals:	
1602.509	Other	25%
1602.90	Other, including preparations of blood of any animal:	
1602.909	Other	25%
EX 16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	
1604.10	Fish, whole or in pieces, but not minced:	
1604.11	Salmon	25%
1604.13	Sardines, sardinella and brisling or sprats:	
1604.132	Sardinella and brisling or sprats	25%
1604.14	Tunas, skipjack and bonito (Sarda spp.):	
1604.142	Skipjack and bonito	25%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
1604.16	Anchovies	25%
1604.19	Other	25%
1604.20	Other prepared or preserved fish	25%
1604.30	Caviar and caviar substitutes:	25%
16.05	Crustaceans, mulluscs and other aquatic invertebrates, prepared or preserved.	25%
17.03	Molasses resulting from the extraction or refining of sugar.	15%
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	25%
EX 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.	
18.06	Chocolate and other food preparations containing cocoa.	25%
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.	
1901.90	Other:	
1901.902	Preparations of malt extract	25%
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.	25%
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	15%
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
	example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared.	25%
EX 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	25%
1905.002	Biscuits, sweetened	25%
1905.003	Ice cream cones	25%
1905.009	Other	25%
EX 20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	
2001.10	Cucumbers and gherkins:	
2001.109	Other	25%
2001.20	Onions:	
2001.209	Other	25%
2001.90	Other:	
2001.909	Other	25%
EX 20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
2002.10	Tomatoes, whole or in pieces:	
2002.109	Other	25%
2002.90	Other:	
2002.902	Tomato paste, other	25%
2002.909	Other	25%
EX 20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
2003.009	Other	25%
EX 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen.	
2004.10	Potatoes:	
2004.109	Other	25%
2004.90	Other vegetables and mixtures of vegetables:	
2004.909	Other	25%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
EX 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	
2005.10	Homogenised vegetables:	
2005.109	Other	25%
2005.20	Potatoes:	
2005.209	Other	25%
2005.30	Sauerkraut:	
2005.309	Other	25%
2005.40	Peas ( <i>Pisum sativum</i> ):	
2005.409	Other	25%
2005.50	Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.):	
2005.509	Other	25%
2005.60	Asparagus	25%
2005.70	Olives:	
2005.709	Other	25%
2005.80	Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ):	
2005.809	Other	25%
2005.90	Other vegetables and mixtures of vegetables:	
2005.909	Other	25%
20.06	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	
2006.001	Citrus peel	15%
2006.002	Maraschino and glaze cherries	25%
2006.009	Other	15%
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.	
2007.10	Homogenised preparations:	
2007.109	Other	25%
2007.90	Other:	
2007.91	Citrus fruit:	
2007.911	Fruit puree and fruit paste, not in retail packages	15%
2007.919	Other	25%
2007.99	Other:	
2007.991	Fruit puree and fruit paste, not in retail packages	15%
2007.992	Pineapple based	25%
2007.993	Guava jams and jellies	25%
2007.994	Guava cheese	25%
2007.995	Nutmeg jams and jellies	25%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
2007.999	Other	25%
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.	25%
EX 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.	
2009.40	Pineapple juice:	
2009.401	Concentrated, not in retail packages	15%
2009.409	Other	25%
2009.50	Tomato juice:	
2009.509	Other	25%
2009.60	Grape juice (including grape must):	
2009.609	Other	25%
2009.70	Apple juice:	
2009.709	Other	25%
2009.80	Other:	
2009.801	Passion fruit juice, concentrated, not in retail packages	15%
2009.803	Passion fruit juice, other	25%
2009.804	Tamarind juice, concentrated, not in retail packages	15%
2009.806	Tamarind juice, other	25%
2009.807	Other, concentrated, not in retail packages	15%
2009.809	Other	25%
2009.90	Mixtures of juices:	
2009.904	Other pine-apple based juices	25%
2009.909	Other	25%
21.01	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	25%
EX 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	15%
2102.20	Inactive yeasts; other single-cell micro-organisms,	



TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
	dead:	
2102.201	Inactive yeasts	15%
2102.30	Prepared baking powders	15%
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
2103.10	Soya sauce	25%
2103.20	Tomato ketchup and other tomato sauces:	25%
2103.30	Mustard flour and meal and prepared mustard:	
2103.301	Mustard flour and meal	15%
2103.302	Prepared mustard	25%
2103.90	Other:	25%
EX 21.04	Soups and broths and preparations therefor; homogenised composite food preparations.	
2104.10	Soups and broths and preparations therefor:	25%
2104.20	Homogenised composite food preparations:	
2104.209	Other	25%
21.05	Ice cream and other edible ice, whether or not containing cocoa.	25%
EX 21.06	Food preparations not elsewhere specified or included.	
2106.001	Mauby syrup	25%
2106.002	Other flavoured or coloured sugar syrups	25%
2106.005	Autolysed yeast	15%
2106.006	Ice cream powders	25%
2106.007	Preparations consisting of saccharin and a foodstuff, used for sweetening purposes.	25%
2106.009	Other	25%
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	25%
EX 23.06	Oil-cake and other solid residue, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats and oils, other than those of heading No.2304.00 or 2305.00.	
2306.50	Of coconut or copra	15%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
EX 23.09	Preparations of a kind used in animal feeding.	
2309.10	Dog or cat food, put up for retail sale	25%
2309.90	Other:	
2309.901	Mixed bird seed	25%
2309.902	Other foods for pets	25%
2309.903	Prepared complete poultry feed	15%
2309.904	Prepared complete cattle feed	15%
2309.905	Prepared complete pig feed	15%
2309.906	Other prepared complete animal feeds	15%
EX 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	25%
2501.002	Other table salt	15%
EX 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	15%
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	10%
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No.2825.00.	10%
EX 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	15%
2523.20	Portland cement:	
2523.201	Building cement (grey)	15%
2606.00	Aluminium ores and concentrates.	10%
2618.00	Granulated slag (slag sand) from the manufacture of iron or steel.	10%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
2619.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron and steel.	10%
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.	20%
EX 27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.	
2708.10	Pitch	15%
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 oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.	
2710.90	Other:	
2710.91	Lubricating oil base stock	15%
2710.94	Hydraulic brake fluids and other prepared liquids for hydraulic transmission	15%
EX 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	25%
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	10%
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).	10%
EX 28.04	Hydrogen, rare gases and other non-metals.	
2804.10	Hydrogen	10%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
2804.30	Nitrogen	10%
2804.40	Oxygen	10%
EX 28.07	Sulphuric acid; oleum.	
2807.002	Sulphuric acid, other	15%
EX 28.11	Other inorganic acids and other inorganic oxygen compounds of non- metals.	
2811.20	Other inorganic oxygen compounds of non-metals:	
2811.21	Carbon dioxide	15%
EX 28.14	Ammonia, anhydrous or in aqueous solution.	
2814.10	Anhydrous ammonia	15%
EX 28.18	Aluminium oxide (including artificial corundum); aluminium hydroxide.	
2818.20	Other aluminium oxide (alumina)	15%
EX 28.33	Sulphates; alums; peroxosulphates (persulphates).	
2833.001	Aluminium sulphate	15%
EX 29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
2904.001	Sulphonic acid (Tridecylbenzene [TDBSA] and Linear Alkylbenzene [LABSA])	15%
2904.002	Sulphonic acid (Dodecylbenzene [DDBSA])	15%
EX 29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2905.001	Methanol (methyl alcohol)	10%
EX 31.02	Mineral or chemical fertilisers, nitrogenous.	
3102.10	Urea, whether or not in aqueous solution	10%
EX 32.03	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparation as specified in Note 3 to this Chapter based on colouring matter of vegetable or	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
	animal origin.	
3203.001	Logwood extracts	15%
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.	15%
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.	15%
EX 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)	15%
3210.002	Distempers, dry	15%
3210.003	Enamels	15%
3210.004	Other paints	15%
3210.005	Marine varnishes (including lacquers)	15%
3210.006	Other varnishes (including lacquers)	15%
EX 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:	
3214.102	Painters' fillings	15%
3214.90	Other:	
3214.901	Glaziers' linseed oil putty	15%
3214.902	Other glaziers' putty	15%
3214.903	Grafting putty (motor body filler)	15%
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	15%
EX 33.01	Essential oils (turpeneless 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; turpeneic by-products of the deterpenation of	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
	and candles, and fly-papers).	
3808.10	<b>Insecticides:</b>	
3808.102	Mosquito coils	25%
3808.103	Other, put up in forms or packings for retail sale or as preparations or articles	25%
3808.40	<b>Disinfectants:</b>	
3808.401	Put up in forms or packings for retail sale or as preparations or articles	25%
3808.90	<b>Other:</b>	
3808.901	Rodenticides, put up in forms or packings for retail sale or as preparations or articles	25%
3808.903	Other, put up in forms or packings for retail sale or as preparations or articles	25%
EX 38.14	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	
3814.001	Thinners	15%
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.	15%
EX 38.20	Anti-freezing preparations and prepared de-icing fluids.	
3820.001	Anti-freezing preparations	15%
EX 39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.	
3917.20	Tubes, pipes and hoses, rigid:	15%
3917.30	Other tubes, pipes and hoses:	
3917.301	Garden hoses	25%
3917.302	Electrical conduits and other piping, of PVC	15%
3917.303	Electrical conduits and other piping, other	15%
3917.309	Other	15%
3917.40	Fittings	15%
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	15%
39.20	Other plates, sheets, film, foil and strip, of	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
3307.20	Personal deodorants and anti-perspirants	25%
3307.40	Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:	25%
EX 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	Put up for retail sale	25%
3402.20	Preparations put up for retail sale:	25%
3402.90	Other:	25%
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.	25%
34.06	Candles, tapers and the like.	25%
EX 35.01	Casein, caseinates and other casein derivatives; casein glues.	
3501.90	Other:	
3501.901	Casein glues	15%
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.	15%
36.05	Matches, other than pyrotechnic articles of heading No. 36.04.	25%
EX 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	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
	essential oils; aqueous distillates and aqueous solutions of essential oils.	
3301.10	Essential oils of citrus fruit:	
3301.101	Of grapefruit	15%
3301.103	Of lime	15%
3301.104	Of orange	15%
3301.20	Essential oils other than those of citrus fruit:	
3301.201	Of bay	15%
3301.202	Of clove	15%
3301.203	Of ginger	15%
3301.204	Of nutmeg	15%
3301.205	Of patchouli	15%
3301.206	Of pimento	15%
EX 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.	15%
33.03	Perfumes and toilet waters.	25%
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sun-screen or suntan preparations; manicure or pedicure preparations.	25%
33.05	Preparations for use on the hair.	25%
EX 33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders.	
3306.10	Dentifrices:	
3306.101	Toothpastes	25%
EX 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	25%



TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
	plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	15%
39.21	Other plates, sheets, film, foil and strip, of plastics.	15%
EX 39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids and other closures, of plastics.	
3923.10	Boxes, cases, crates and similar articles:	
3923.109	Other	15%
3923.20	Sacks and bags (including cones)	15%
3923.30	Carboys, bottles, flasks and similar articles:	
3923.301	Bottles	15%
3923.50	Stoppers, lids, caps and other closures:	15%
3923.90	Other:	15%
EX 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	25%
3924.90	Other:	
3924.901	Ashtrays, buckets, coat-hangers and dustbins	25%
3924.902	Flower pots	25%
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:	10%
3925.20	Doors, windows and their frames and thresholds for doors	15%
3925.30	Shutters, blinds (including venetian blinds) and similar articles and parts thereof	15%
3925.90	Other:	15%
EX 39.26	Other articles of plastics and articles of other materials of headings Nos. 3901.00 to 3914.00.	
3926.90	Other:	
3926.906	Handcuffs	20%
3926.907	Motor vehicle licence plates	15%
EX 40.05	Compounded rubber, unvulcanised, in primary forms	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
	or in plates, sheets or strip.	
4005.001	Sheets for tyre repair	15%
EX 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	15%
4008.00	Plates, sheets, strips, rods and profile shapes, of vulcanised rubber other than hard rubber.	15%
EX 40.11	New pneumatic tyres, of rubber.	
4011.20	Of a kind used on buses or lorries	15%
EX 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, or 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, of leather	25%
4202.102	Suit-cases, of other materials	25%
4202.103	Travelling-bags and brief-cases, of other materials	25%
4202.20	Handbags, whether or not with shoulder strap, including those without handle:	25%
4202.30	Articles of a kind normally carried in the pocket or in the handbag:	
4202.301	Purses, spectacle cases and wallets, of leather	25%
4202.302	Purses, spectacle cases and wallets, of other materials	25%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
EX 42.03	Articles of apparel and clothing accessories, of leather or of composition leather.	
4203.20	Gloves, mittens and mitts:	
4203.29	Other:	
4203.291	Industrial gloves	10%
EX 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	10%
4401.30	Saw dust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or in similar forms	15%
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	15%
EX 44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	
4403.003	Of other non-coniferous species, treated with paint, stains, creosote and other preservatives	10%
4403.006	Other, non-coniferous species	10%
EX 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.	
4404.001	Split poles, piles, pickets, stakes and sticks, of wood	15%
4406.00	Railway or tramway sleepers (cross-ties) of wood.	15%
EX 44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm.	
4407.003	Caribbean cedar (cedrela odorata)	15%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
4407.004	Greenheart	15%
4407.006	Mora	15%
4407.009	Other	15%
EX 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.	
4408.009	Other	15%
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.	
4409.20	Non-coniferous:	
4409.201	Caribbean cedar (cedrela odorata)	15%
4409.202	Greenheart	15%
4409.204	Mora	15%
4409.209	Other	15%
EX 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.	10%
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.	15%
EX 44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable drums of wood; pallets, box pallets and other load barrels, of wood.	
4415.20	Pallets, box pallets and other load barrels	25%
EX 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.	15%
EX 44.18	Builders' joinery and carpentry of wood,	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
	including cellular wood panels, assembled parquet panels, shingles and shakes.	
4418.10	Windows, French-windows and their frames	10%
4418.20	Doors and their frames and thresholds	10%
4418.30	Parquet panels	15%
4418.40	Shuttering for concrete constructional work	15%
4418.50	Shingles and shakes:	15%
4418.90	Other:	
4418.909	Other	15%
4419.00	Tableware and kitchenware, of wood.	25%
EX 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, or wood:	25%
4420.90	Other:	
4420.909	Other	25%
EX 44.21	Other articles of wood.	
4421.10	Clothes hangers	25%
4421.90	Other:	
4421.903	Letters, figures, moulding patterns, templates; paving blocks; trellises and fencing panels; Venetian and other blinds; labels for horticulture; dowel pins	15%
4421.904	Capacity measures; ladders and steps	15%
4421.905	Match splints	15%
4421.909	Other	25%
EX 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	15%
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	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
	woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	
4601.20	Mats, matting and screens of vegetable materials	25%
4601.90	Other:	
4601.901	Straw envelopes for bottles	25%
46.02	Basketware, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.	25%
EX 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 paper	15%
48.17	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 stationery.	25%
EX 48.18	Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bedsheets 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	25%
4818.20	Handkerchiefs, cleansing or facial tissues and towels	25%
4818.30	Tablecloths and serviettes:	
4818.302	Serviettes	25%
4818.50	Articles of apparel and clothing accessories	25%
4818.90	Other	25%
EX 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.	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
4819.10	Cartons, boxes and cases, of corrugated paper or paperboard	15%
4819.40	Other sacks and bags, including cones:	
4819.401	Unprinted	15%
4819.50	Other packing containers, including record sleeves:	15%
4819.60	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	25%
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 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	25%
4820.30	Binders, folders and file covers	25%
4820.40	Manifold business forms and interleaved carbon sets	25%
4820.50	Album for samples or for collections	25%
4820.90	Other	25%
4821.00	Paper or paperboard labels of all kinds, whether or not printed.	15%
EX 49.23	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.	
4823.10	Gummed or adhesive papers, in strips or rolls	15%
4823.50	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	25%
4823.60	Trays, dishes, plates, cups and the like, of paper or paperboard	25%
EX 49.07	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper;	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
	banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	
4907.003	Cheque forms	25%
4907.009	Other	25%
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	25%
4910.00	Calendars of any kind, printed, including calendar blocks.	25%
EX 49.11	Other printed matter, including printed pictures and photographs.	
4911.003	Calendar backs and window transparencies	15%
4911.009	Other	25%
EX 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	15%
EX 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:	
5608.102	Net shopping bags	25%
5608.90	Other:	
5608.902	Net shopping bags	25%
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.	25%
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.	25%
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.	25%



TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
5704.00	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	25%
5705.00	Other carpets and other textile floor coverings, whether or not made up.	25%
5807.00	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	15%
6101.00	Men's and 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.	25%
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.	25%
61.03	Men's and boys' suits, ensembles, jackets, blazers, trousers, bibs and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	25%
61.04	Women's and girls' suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, bibs and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	25%
61.05	Men's and boys' shirts, knitted or crocheted.	25%
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	25%
61.07	Men's and boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	25%
61.08	Women's and girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.	25%
61.09	T-shirts, singlets and other vests, knitted or	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
	crocheted.	25%
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.	25%
61.11	Babies' garments and clothing accessories, knitted or crocheted.	25%
61.12	Track suits, ski suits and swimwear, knitted or crocheted.	25%
6113.00	Garments, made up of knitted or crocheted fabrics of heading No. 5903.00, 59.06 or 5907.00.	25%
6114.00	Other garments, knitted or crocheted.	25%
61.15	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.	25%
61.16	Gloves, mittens and mitts, knitted or crocheted.	25%
EX 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	25%
6117.20	Ties, bow ties and cravats	25%
6117.80	Other accessories	25%
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.	25%
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.	25%
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	25%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	25%
62.05	Men's or boys' shirts.	25%
62.06	Women's or girls' blouses, shirts and shirt-blouses.	25%
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightdresses, pyjamas, bathrobes, dressing gowns and similar articles.	25%
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.	25%
62.09	Babies' garments and clothing accessories.	25%
6210.00	Garments, made up of fabrics of heading No. 5602.00, 5603.00, 5903.00, 59.06 or 5907.00.	25%
62.11	Track suits, ski suits and swimwear; other garments.	25%
EX 62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	
6212.10	Brassieres	25%
6212.20	Girdles and panty-girdles	25%
6213.00	Handkerchiefs.	25%
6214.00	Shawls, scarves, mufflers, mantillas, veils and the like.	25%
6215.00	Ties, bow ties and cravats.	25%
62.16	Gloves, mittens and mitts.	
6216.001	Industrial gloves	10%
6216.009	Other	25%
EX 62.17	Other made up clothing accessories; parts of	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
	garments or of clothing accessories, other than those of heading No. 62.12.	
6217.10	Accessories	25%
63.02	Bed linen, table linen, toilet linen and kitchen linen.	25%
63.03	Curtains (including drapes) and interior blinds; curtain and bed valances.	25%
63.04	Other furnishing articles, excluding those of heading No. 94.04.	25%
EX 63.06	Tarpaulins, awnings and sun blinds; tents; sails for boats, sailboats or landcraft; camping goods.	
6306.30	Sails	15%
EX 63.07	Other made up articles, including dress patterns.	
6307.10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	25%
6307.90	Other:	
6307.902	Dress patterns, of other textile materials	25%
6307.903	Flags, pennants and banners	25%
6307.904	Pin cushions	25%
6307.909	Other	25%
6309.00	Worn clothing and other worn articles.	25%
EX 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%
6401.90	Other footwear:	
6401.901	Waterproof boots (wellingtons)	25%
EX 64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	
6403.40	Other footwear, incorporating a protective metal toe-cap	25%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
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.	15%
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.	25%
6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	25%
EX 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.	
6505.90	Other	25%
EX 65.06	Other headgear, whether or not lined or trimmed.	
6506.90	Other:	25%
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).	25%
6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	25%
EX 67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than those of heading No. 0505.00 and worked quills and scapes).	
6701.001	Fans	25%
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	25%
6702.009	Other	15%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
6801.00	Setts, curbstones and flagstones, of natural stone (except slate).	15%
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	25%
6802.009	Other	15%
EX 68.03	Worked slate and articles of slate or of agglomerated slate.	
6803.001	Troughs, reservoirs, basins and sinks	25%
6807.00	Articles of asphalt or of similar materials (for example, petroleum bitumen or coal tar pitch).	15%
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.	15%
68.09	Articles of plaster or of compositions based on plaster.	
6809.001	Panels, boards, sheets or tiles	15%
6809.002	Industrial moulds	15%
6809.009	Other	25%
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.	
6810.10	Tiles, flagstones, bricks and similar articles:	15%
6810.20	Pipes	15%
6810.90	Other articles:	
6810.91	Prefabricated structural components for building or civil engineering	15%
6819.99	Other:	
6810.991	Statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tombstones; reservoirs and troughs	25%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
6810.999	Other	15%
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	15%
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	15%
6906.00	Ceramic pipes, conduits, guttering and pipe fittings.	15%
EX 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	Clay tiles	15%
6907.002	Other tiles	15%
6913.00	Statuettes and other ornamental ceramic articles.	25%
6914.00	Other ceramic articles.	25%
EX 70.09	Glass mirrors, whether or not framed, including rear-view mirrors.	
7009.90	Other:	
7009.91	Unframed	15%
EX 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.	
7010.90	Other:	
7010.901	Bottles for soft drinks, beer, wines and spirits	15%
EX 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.	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
7016.10	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes:	
7016.109	Other	25%
EX 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.	
7018.90	Other:	
7018.909	Other	25%
EX 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	10%
EX 72.07	Semi-finished products of iron or non-alloy steel.	
7207.10	Containing by weight less than 0.2 of carbon:	
7207.101	Blooms and billets, of non-alloy steel	10%
7207.20	Containing by weight 0.25% or more of carbon:	
7207.201	Blooms and billets, of non-alloy steel	10%
EX 72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	
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, corrugated	15%
7210.39	Other:	
7210.391	Of a thickness of less than 3 mm, corrugated	15%
7210.40	Otherwise plated or coated with zinc:	



TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
7210.41	Corrugated:	
7210.411	Of a thickness of less than 3 mm	15%
7210.60	Plated or coated with aluminium:	
7210.601	Of a thickness of less than 3 mm, corrugated	15%
7210.70	Painted, varnished or coated with plastics:	
7210.701	Of a thickness of less than 3 mm, corrugated	15%
7210.90	Other:	
7210.901	Of a thickness of less than 3 mm, corrugated	15%
EX 72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	
7212.20	Electrolytically plated or coated with zinc:	
7212.21	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:	
7212.211	Of a thickness of less than 3 mm, corrugated	15%
7212.29	Other:	
7212.291	Of a thickness of less than 3 mm, corrugated	15%
7212.30	Otherwise plated or coated with zinc:	
7212.301	Of a thickness of less than 3 mm, corrugated	15%
7212.40	Painted, varnished or coated with plastics:	
7212.401	Of a thickness of less than 3 mm, corrugated	15%
7212.50	Otherwise plated or coated:	
7212.501	Of a thickness of less than 3 mm, corrugated	15%
7212.60	Clad:	
7212.601	Of a thickness of less than 3 mm, corrugated	15%
EX 72.13	Bars and rods, hot-rolled in irregularly wound coils, of iron or non-alloy steel.	
7213.009	Of non-alloy steel	10%
EX 72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded but including those twisted after rolling.	
7214.009	Other, of non-alloy steel	10%
EX 72.16	Angles, shapes and sections of iron or non-alloy steel.	
7216.001	Angles, of non-alloy steel	10%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
EX 72.17	Wire of iron or non-alloy steel.	
7217.002	Of non-alloy steel, not plated or coated, whether or not polished	10%
EX 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.	
7310.20	Of a capacity of less than 50 litres:	
7310.21	Cans which are to be closed by soldering or crimping	15%
EX 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:	15%
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.	15%
EX 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:	15%
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 or more:	15%
7314.30	Other grill, netting and fencing, welded at the intersection:	15%
7314.40	Other grill, netting and fencing:	15%
EX 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 head of copper.	
7317.002	Other nails	15%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
7317.004	Staples	15%
EX 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.	
7319.30	Other pins:	
7319.301	Ordinary pins	15%
EX 73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbeques, 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	25%
7321.102	Cookers	25%
7321.103	Barbeques	25%
EX 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:	
7323.102	Pot scourers and scouring or polishing pads	25%
7323.90	Other:	
7323.901	Baking pans	25%
7323.902	Buckets	25%
7323.903	Dust bins	25%
7323.904	Funnels	25%
7323.905	Watering-cans	25%
7323.906	Clothes hangers	25%
7323.907	Letter boxes	25%
7604.00	Aluminium bars, rods and profiles.	15%
7608.00	Aluminium tubes and pipes.	15%
EX 76.10	Aluminium structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
	sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.	
7610.10	Doors, windows and their frames and thresholds for doors	10%
7610.90	Other:	
7610.901	Complete structures	10%
EX 76.11	Aluminium 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	10%
EX 76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	
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	25%
7615.102	Baking, stew and frying pans	25%
EX 82.12	Razors and razor blades (including razor blade blanks in strips).	
8212.20	Safety razor blades, including razor blade blanks in strips:	
8212.201	Safety razor blades	25%
EX 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. 94.04.	
8304.001	Filing cabinets	10%
8304.002	Card-index cabinets	10%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
EX 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.	
8305.20	Staples in strips	15%
8305.90	Other, including parts:	
8305.901	Paper clips	15%
EX 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	15%
8309.90	Other:	
8309.901	Bottle caps	15%
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.	25%
EX 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.	
8311.10	Coated electrodes of base metal, for electric arc-welding:	
8311.101	Of non-alloy steel	15%
8311.20	Cored wire of base metal, for electric arc-welding	15%
8311.30	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	15%
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.	
8414.50	Fans:	
8414.51	Table, floor, wall, window, ceiling or roof fans,	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
	with a self-contained electric motor of an output not exceeding 125 W:	
8414.511	Table	25%
8414.512	Floor	25%
8414.519	Other	25%
EX 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	25%
8415.80	Other:	25%
EX 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:	25%
8418.20	Refrigerators, household type:	25%
8418.30	Freezers of the chest type, not exceeding 800 litre capacity	25%
8418.40	Freezers of the upright type, not exceeding 900 litre capacity	25%
8418.60	Other refrigerating or freezing equipment; heat pumps:	25%
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, 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:	25%
EX 84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
8421.10	Centrifuges, including centrifugal dryers:	
8421.12	Clothes-dryers:	
8421.121	For domestic use	25%
EX 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.	
8438.30	Machinery for sugar manufacture:	
8438.301	Grooved rollers, trash plates, scraper tips and mill chain sprockets	10%
8438.90	Parts:	
8438.901	Of the machines of sub-heading No. 8438.301	10%
EX 84.50	Household or laundry-type washing machines, including machines which both wash and dry.	
8450.11	Fully-automatic machines:	
8450.111	For domestic use	25%
8450.12	Other machines, with built-in centrifugal drier:	
8450.121	For domestic use	25%
8450.19	Other:	
8450.191	For domestic use	25%
EX 84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot mould), metal carbides, glass, mineral materials, rubber or plastics.	
8480.001	Moulding patterns, of wood	10%
85.06	Primary cells and primary batteries.	25%
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).	25%
EX 85.09	Electro-mechanical domestic appliances, with self-contained electric motor.	
8509.80	Other appliances:	
8509.801	Blenders	25%
EX 85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
	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:	
8516.101	Electric instantaneous or storage water heaters	25%
8516.60	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:	
8516.601	Stoves and cookers	25%
EX 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-player	25%
8519.20	Other record-players	25%
8519.30	Turntables (record-decks)	25%
8519.90	Other sound reproducing apparatus:	25%
EX 85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.	
8520.30	Other magnetic tape recorders incorporating sound reproducing apparatus:	25%
8521.00	Video recording or reproducing apparatus.	25%
EX 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.	
8524.10	Gramophone records:	25%
8524.20	Magnetic tapes:	25%
8524.90	Other:	
8524.901	Audio compact discs	30%
8524.902	Other compact discs	30%
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not	



TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
	combined, in the same housing, with sound recording or reproducing apparatus or a clock.	25%
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.	25%
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.	10%
EX 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	15%
EX 85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	
8539.20	Other filament lamps, excluding ultra-violet or infra-red lamps	25%
8539.30	Discharge lamps, other than ultra-violet lamps:	
8539.39	Other	25%
EX 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.	
8544.50	Other electric conductors, for voltage exceeding 80 V but not exceeding 1000 V:	
8544.501	Plastic insulated copper conductors of a size exceeding 0.5 mm	15%

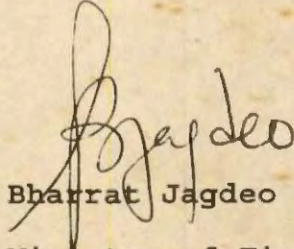
TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
8544.502	Telephone drop wire or station wire	15%
8544.60	Other electric conductors, for a voltage exceeding 1000 V:	
8544.601	Plastic insulated copper conductors of a size exceeding 0.5 mm	15%
EX 87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	
8716.80	Other vehicles:	
8716.801	Wheelbarrows	10%
8716.90	Parts:	
8716.901	Of wheelbarrows	10%
EX 92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas).	
9206.001	Steel band instruments	25%
EX 94.01	Seats (other than those of heading No. 9402.00), whether or not convertible into beds, and parts thereof.	
9401.30	Swivel seats with variable height adjustment	25%
9401.50	Seats of cane, osier, bamboo or similar materials	25%
9401.60	Other seats, with wooden frames	25%
9401.70	Other seats, with metal frames	25%
9401.80	Other seats	25%
9401.90	Parts	25%
EX 94.03	Other furniture and parts thereof.	
9403.10	Metal furniture of a kind used in offices	10%
9403.20	Other metal furniture:	
9403.209	Other	25%
9403.30	Wooden furniture of a kind used in offices	10%
9403.40	Wooden furniture of a kind used in the kitchen	25%
9403.50	Wooden furniture of a kind used in the bedroom	25%
9403.60	Other wooden furniture:	
9403.609	Other	25%
9403.70	Furniture of plastics:	
9403.701	Of a kind used in offices	10%
9403.709	Other	25%
9403.80	Furniture of other materials, including cane, osier, bamboo or similar materials:	
9403.801	Of a kind used in offices	10%
9403.809	Other	25%
9403.90	Parts	25%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
EX 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	25%
9404.20	Mattresses	25%
9404.90	Other	25%
EX 94.06	Prefabricated buildings.	
9406.001	Of wood	10%
EX 95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.	
9504.40	Playing cards	25%
9504.90	Other:	
9504.901	Draught and chess boards	25%
EX 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	25%
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).	25%
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.	25%
EX 96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised,	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
	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	25%
9603.002	Other brooms and mops for sweeping roads and floors	25%
9603.003	Tooth brushes	25%
9603.004	Scrubbing brushes	25%
9603.005	Feather dusters	25%
9603.007	Prepared knots and tufts for broom or brush making	15%
9603.008	Paint brushes	15%
EX 96.07	Slide fasteners and parts thereof.	
9607.10	Slide fasteners	15%
EX 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.	
9608.10	Ball point pens	25%
EX 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.	
9611.001	Rubber stamps	25%
EX 96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical and parts thereof other than flints and wicks.	
9613.001	Pocket lighters, gas fuelled, non-refillable	25%
EX 96.15	Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers and the	

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF DUTY
	like, other than those of heading No. 85.16, and parts thereof.	
9615.10.	Combs, hair-slides and the like:	25%
9615.90	Other:	
9615.901	Hairpins	25%

Made this 8th day of October, , 1997.

  
Bharrat Jagdeo  
Minister of Finance