

EUROPEAN ECONOMIC COMMUNITY

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COMMON CUSTOMS TARIFF

Brussels, January 1960

(NOTE: This is an unofficial translation into English, arranged for by the U.S. Departments of State and Commerce, of official French texts released by the European Economic Community. Reproduced by the Bureau of Foreign Commerce, U. S. Department of Commerce. June, 1960).

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17th 1960

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Economic Community:

Protocols I through XVII

Final Act

The following notice was appended to the Common External Tariff as released in February 1960 by the Commission of the European Economic Community:

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" N O T I C E

1. No duty rates are given in respect of headings or sub-headings for which further decisions are to be made by the competent authorities of the Community.
  2. Headings and sub-headings mentioned in the Treaty creating the European Coal and Steel Community are indicated in the duty column by the abbreviation "ECSC".  
The same is applicable in respect of products of Lists A 1 and A 2 annexed to the Treaty creating the European Community for Nuclear Energy and which are indicated by the words and symbols "EURATOM - List A 1 or A 2".
  3. List G gives products the duty rates of which are currently being negotiated by the Member-States; these products are indicated by the word and letter "List G".
  4. The abbreviation "C.M.U." means "Common Monetary Unit of Account", the provisional value of which is equivalent to the United States dollar. "
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Most of the rates for the products of List G have now been fixed by negotiations among Member-States. These rates and the nomenclature changes resulting from these negotiations have, in this translation, been incorporated in the text of the Common External Tariff as originally released. The tariff headings and sub-headings among the List G products are indicated by the word and letter "List G". The products of List G for which negotiations on rates are not yet completed (i.e. 27.10, 27.11, 27.12 and 27.13 B) are identified by an asterisk.

Both the duty rates and the nomenclature of EURATOM Lists A 1 and A 2 have also been incorporated in this translation and are indicated therein by the words and symbols "EURATOM - List A 1" or "EURATOM - List A 2".

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RULES FOR THE INTERPRETATION OF THE COMMON CUSTOMS  
TARIFF

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Interpretation of the Common Customs Tariff shall be governed by the following principles:

1. - The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.
2. - Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. - When for any reason, goods are, "prima facie", classifiable under two or more headings, classification shall be effected as follows:
  - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description.
  - (b) Mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to (a) shall be classified as if they consisted of the material or component which gives the goods their essential character, insofar as this criterion is applicable.
  - (c) When goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which involves the highest rate of duty, and when such duty is the same for several headings, under the headings which appear the latest in the Tariff.
4. Where in a Note to a Section or Chapter it is provided that certain goods are not covered by that Section or Chapter a reference being made to another Section or Chapter or to a particular heading, the Note shall, unless the context requires otherwise, be taken to refer to all the goods falling within that other Section or Chapter or heading notwithstanding that only certain of those goods are referred to by description in the Note.
5. Goods not falling within any heading of the Common Customs Tariff shall be classified under the heading appropriate to the goods to which they are most akin.
6. - The foregoing rules are also valid, "mutatis mutandis", for the determination, within one and the same heading, of the sub-heading which is applicable.

SECTION I  
LIVE ANIMALS; ANIMAL PRODUCTS

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CHAPTER 1  
Live animals

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Notes.

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

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Heading Nos.	Description of goods	Duty rates
C1.C1	Live horses, asses, mules and hinnies:	
	A. Horses:	
	I. Pure-bred, for breeding purposes (a)	Free
	II. Intended for slaughter (a)	11%
	III. Other	23%
	B. Asses:	
	I. Domestic species	12%
	II. Other	Free
	C. Mules and hinnies	17%
C1.C2	Live animals of the bovine species:	
	A. Domestic species:	
	I. Pure-bred, for breeding purposes (a)	Free
	II. Other	16%
	B. Other	Free
C1.C3	Live swine:	
	A. Domestic species:	
	I. Pure-bred, for breeding purposes (a)	Free
	II. Other	16%
	B. Other	Free
C1.C4	Live sheep and goats:	
	A. Domestic species:	
	I. Sheep and lambs:	
	a. Pure-bred, for breeding purposes (a)	Free
	b. Other	15%
	II. Goats and kids	5%
	B. Other	Free

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(a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.

Heading Nos.	Description of goods	Duty rates
C1.C5	Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls	12%
C1.C6	Other live animals:	
	A. Domestic rabbits	10%
	B. Pigeons	12%
	C. Other	Free

CHAPTER 2

Meat and edible meat offals

Note.

This Chapter does not cover:

- (a) Products of the kinds described in headings Nos. C2.C1, C2.C2, C2.C3, C2.C4 and C2.C6, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading No. C5.C4) and animal blood of heading No. C5.15; or
- (c) Animal fat, other than unrendered pig fat and unrendered poultry fat (Chapter 15).

Heading Nos.	Description of goods	Duty rates
C2.C1	Meat and edible offals of the animals falling within heading No. C1.C1, C1.C2, C1.C3 or C1.C4, fresh, chilled or frozen:	
	A. Meat:	
	I. Cf animals of the horse, ass and mule species	16%
	II. Cf animals of the bovine species	20%
	III. Cf swine:	
	a. Cf domestic species	20%
	b. Other	7%
	IV. Other	20%
	B. Offals:	
	I. Cf animals of the horse, ass and mule species	16%
	II. Cf animals of the bovine species and of swine	20%
	III. Other	12%
C2.C2	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen	10%

Heading Nos.	Description of goods	Duty rates
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine: A. Goose and duck liver (foie gras) B. Other	12% 16%
02.04	Other meat and edible meat offals, fresh, chilled or frozen: A. Of domestic pigeons and rabbits B. Of game C. Other	13% 7% 19%
02.05	Unrendered pig fat free of lean meat and unrendered poultry fat, fresh, chilled, frozen, salted, in brine, dried or smoked	22%
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked: A. Horse meat, salted, in brine or dried B. Of swine C. Other	16% 25% 24%

CHAPTER 3

Fish, crustaceans and molluscs

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Notes.

1. - This Chapter does not cover:
  - (a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.04 or 02.06);
  - (b) Fish, crustaceans and molluscs, dead, unfit for human consumption (Chapter 5); or
  - (c) Caviar or caviar substitutes (heading No. 16.04).
2. - The expression "fish" in this Chapter includes livers and edible roes of fish.

Heading Nos.	Description of goods	Duty rates
03.01	Fish, fresh (live or dead), chilled or frozen: A. Fresh-water: I. Trout and other salmonidae II. Other	16% 10%



Heading Nos.	Description of goods	Duty Rates
C3.C1 (cont'd.)	B. Salt-water:	
	I. Whole, headless or in pieces:	
	a. Herrings, sprats and mackerel:	
	1. From February 15 to June 15 (List G)	Free
	2. From June 16 to February 14 (List G)	20%
	b. Tunny and sardines (List G)	25%
	c. Other (List G)	15%
	II. Fillets (List G)	18%
	C. Livers and roes (List G)	14%
C3.C2	Fish, salted, in brine, dried or smoked:	
	A. Salted, in brine or dried:	
	I. Whole, headless or in pieces:	
	a. Herrings and pilchards (List G)	12%
	b. Cod, including stockfish and klipfish (List G)	13%
	c. Sardines and other (List G)	15%
	II. Fillets:	
	a. Of cod, including stockfish and klipfish (List G)	20%
	b. Other (List G)	18%
	B. Smoked (List G)	16%
	C. Liver, roes; fish meal (List G)	15%
C3.C3	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:	
	A. Crustaceans:	
	I. Spiny lobsters and lobsters	25%
	II. Crabs, shrimps and crayfish	18%
	III. Other (Norway lobsters, etc.)	14%
	B. Molluscs:	
	I. Oysters:	
	a. European or flat oysters ( <i>ostrea edulis</i> ) weighing not more than 40 grams each	Free
	b. Other	18%
	II. Mussels	10%
	III. Other	8%

CHAPTER 4

Dairy produce; birds' eggs; natural honey

Notes.

1. - The expression "milk" means full cream or skimmed milk, buttermilk, whey, kephir, yoghurt and similar fermented milk.

2. - Milk and cream are not regarded as preserved merely by reason of being pasteurised, sterilised or peptonised.

Heading Nos.	Description of goods	Duty rates
C4.C1	Milk and cream, fresh, not concentrated or sweetened	16%
C4.C2	Milk and cream, preserved, concentrated or sweetened:	
	A. Not containing added sugar	18%
	B. Containing added sugar	23%
C4.C3	Butter	24%
C4.C4	Cheese and curd (List G)	23%
C4.C5	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:	
	A. Eggs in shell, fresh or preserved:	
	I. From February 16 to August 31	12%
	II. From September 1 to February 15	15%
	B. Eggs not in shell and egg yolks:	
	I. Suitable for human consumption:	
	a. Not containing added sugar	6%
	b. Containing added sugar	22%
	II. Other	Free
C4.C6	Natural honey	30%

CHAPTER 5

Products of animal origin, not elsewhere specified or included

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Notes.

1. - This Chapter does not cover:
  - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
  - (b) Hides or skins (including furskins) other than goods falling within heading No. C5.C5, C5.C6 or C5.C7 (Chapter 41 or 43);
  - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
  - (d) Prepared knots or tufts for broom or brush making (heading No. 96.C3).
2. - For the purposes of heading No. C5.C1, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. - Throughout this Tariff elephant, mammoth, mastodon, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as ivory.
4. - Throughout this Tariff the expression "horsehair" means hair of the manes and tails of equine or bovine animals.

Heading Nos.	Description of goods	Duty rates
C5.01	Human hair, unworked, whether or not washed or scoured; waste of human hair	Free
C5.02	Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair	Free
C5.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material: A. Neither curled nor put up on a layer or between two layers of other material B. Other	Free 3%
C5.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof	Free
C5.05	Fish waste	Free
C5.06	Sinews and tendons; parings and similar waste, of raw hides or skins	Free
C5.07	Skins and other parts of birds, with their feathers or down, feathers whether or not the quills or part of the scapes have been removed, feathers split into two along their length, down, barbs (including barbs with part of the scape attached, whether or not with trimmed edges), quills and scapes, unworked, cleaned, disinfected or treated for preservation, but not otherwise worked: A. Skins and other parts of birds, with their feathers or down B. Bed feathers, and down: I. Unworked II. Other C. Other	3% Free 4% 3%
C5.08	Bones and horn-cores, unworked, defatted, simply prepared but not cut to shape, treated with acid or degelatinised; powder and waste of these products	Free

Heading Nos.	Description of goods	Duty rates
05.09	Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products	Free
05.10	Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory	Free
05.11	Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell	Free
05.12	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells	Free
05.13	Natural sponges: A. Raw B. Other	Free 6%
05.14	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	Free
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption: A. Fish of a length of 6 cm. or less and shrimps, dried B. Other	5% Free

SECTION II

VEGETABLE PRODUCTS

CHAPTER 6

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

Notes.

1. - This Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots or garlic (Chapter 7).
2. - Any reference in heading No. C6.C3 or C6.C4 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials.

Heading Nos.	Description of goods	Duty rates
C6.C1	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower:	
	A. Dormant	10%
	B. In growth or in flower:	
	I. Orchids, hyacinths, narcissi and tulips	18%
	II. Other	15%
C6.C2	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips:	
	A. Unrooted cuttings and slips; scions:	
	I. Of vines	Free
	II. Other	12%
	B. Vine slips, grafted or rooted	3%
	C. Other	15%
C6.C3	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:	
	A. Fresh:	
	I. From June 1 to October 31	24%
	II. From November 1 to May 31	20%
	B. Other	20%

Heading Nos.	Description of goods	Duty rates
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:	
	A. Fresh	12%
	B. Not further prepared than merely dried	10%
	C. Other	17%

CHAPTER 7

Edible vegetables and certain roots and tubers

Note.

In heading No. 07.01, the word "vegetables" is to be taken to include edible mushrooms, truffles, olives, capers, tomatoes, potatoes, salad beetroot, cucumbers, gherkins, marrows, pumpkins, aubergines, "Capsicum grossum" (sweet capsicum), fennel, parsley, chervil, tarragon, cress, sweet marjoram, horse-radish and garlic. In headings Nos. 07.02, 07.03 and 07.04, the word "vegetables" is to be taken to apply to all products which in their fresh state are classified in heading No. 07.01. Dried leguminous vegetables, shelled, however, are to be classified in heading No. 07.05, ground "Capsicum grossum" (sweet capsicum) in heading No. 09.04, flours of the dried leguminous vegetables of heading No. 07.05 in heading No. 11.03, and flour, meal and flakes of potato in heading No. 11.05.

Heading Nos.	Description of goods	Duty Rates
07.01	Vegetables, fresh or chilled:	
	A. Potatoes:	
	I. Seed potatoes (a)	10%
	II. Early potatoes:	
	a. From January 1 to May 15	15%
	b. From May 16 to June 30	21%
	III. Other:	
	a. Imported for the manufacture of starch (a)	9%
	b. Not specified	18%

(a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.

Heading Nos.	Description of goods	Duty rates
C7.C1 (cont'd.)	B. Cabbages:	
	I. Cauliflowers:	
	a. From May 1 to November 15	17%
	b. From November 16 to April 30	12%
	II. Other	15%
	C. Spinach	13%
	D. Salad vegetables, including endives and chicory:	
	I. Cabbage lettuce:	
	a. From April 16 to November 30	15%
	b. From December 1 to April 15	13%
	II. Other	13%
	E. Chards or cardoons	13%
	F. Leguminous vegetables, shelled or unshelled:	
	I. Peas:	
	a. From September 1 to May 31	12%
	b. From June 1 to August 31	17%
	II. Beans:	
	a. From October 1 to June 30	13%
	b. From July 1 to September 30	17%
	III. Other	17%
	G. Carrots, turnips, salad beetroot, salsify, celeriac, radishes and other similar edible roots:	
	I. Celeriac:	
	a. From May 1 to September 30	13%
	b. From October 1 to April 30	17%
	II. Carrots and turnips:	
	a. From October 1 to March 31	17%
	b. From April 1 to September 30	17%
	III. Other	17%
	H. Onions, shallots and garlic	12%
	IJ. Leeks and other alliaceous plants (chives, Welsh onions, etc.)	13%
	K. Asparagus	16%
	L. Artichokes	13%
	M. Tomatoes:	
	I. From November 1 to June 30	11%
	II. From July 1 to October 31	18%
	N. Clives and capers	7%
	C. Cucumbers and gherkins:	
	I. Cucumbers, from May 16 to October 31	20%
	II. Other	16%
	P. Mushrooms and truffles:	
	I. Cultivated mushrooms	16%
	II. Other	10%

Heading Nos.	Description of goods	Duty rates
C7.C1	Q. Fennel	12%
(cont'd.)	R. Sweet capsicum (Capsicum grossum)	11%
	S. Other	16%
C7.C2	Vegetables (whether or not cooked), preserved by freezing	19%
C7.C3	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:	
	A. Clives and capers	8%
	B. Onions	9%
	C. Cucumbers and gherkins	15%
	D. Tomatoes	14%
	E. Other	12%
C7.C4	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared:	
	A. Onions	20%
	B. Other	16%
C7.C5	Dried leguminous vegetables, shelled, whether or not skinned or split:	
	A. Peas, including chick peas, and beans	10%
	B. Other	7%
C7.C6	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith:	
	A. Jerusalem artichokes	2%
	B. Other	6%

CHAPTER 8

Edible fruit and nuts; peel of melons or citrus fruit

Notes.

1. - This Chapter does not cover inedible nuts or fruits.
2. - The word "fresh" is to be taken to extend to goods which have been chilled.



Heading Nos.	Description of goods	Duty rates
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:	
	A. Dates	12%
	B. Bananas	20%
	C. Pineapples	12%
	D. Coconuts, Brazil nuts and cashew nuts	5%
	E. Other	12%
08.02	Citrus fruit, fresh or dried:	
	A. Oranges:	
	I. From March 15 to September 30	15%
	II. From October 1 to March 14	20%
	B. Mandarines and clementines	20%
	C. Lemons	8%
	D. Grapefruit	12%
	E. Other	16%
08.03	Figs, fresh or dried:	
	A. Fresh	7%
	B. Dried	10%
08.04	Grapes, fresh or dried:	
	A. Fresh:	
	I. From November 1 to July 14	18%
	II. From July 15 to October 31	22%
	B. Dried	9%
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not:	
	A. Almonds	7%
	B. Hazel-nuts	8%
	C. Chestnuts	7%
	D. Pistachio nuts	2%
	E. Other	4%
08.06	Apples, pears and quinces, fresh:	
	A. Apples:	
	I. From August 1 to December 31	14%
	II. From January 1 to March 31	10%
	III. From April 1 to July 31	8%
	B. Pears:	
	I. From August 1 to December 31	13%
	II. From January 1 to July 31	10%
	C. Quinces	9%

Heading Nos.	Description of goods	Duty rates
C8.C7	Stone fruit, fresh:	
	A. Apricots	25%
	B. Peaches, including nectarines and free-stone peaches:	
	I. From July 1 to September 15	22%
	II. From September 16 to July 15	22%
	C. Cherries	15%
	D. Plums:	
	I. From July 1 to September 30	15%
	II. From October 1 to June 30	10%
	E. Other	15%
C8.C8	Berries, fresh:	
	A. Strawberries	16%
	B. Cranberries and bilberries	9%
	C. Other	12%
C8.C9	Other fruit, fresh	11%
C8.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	20%
C8.11	Fruit provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:	
	A. Apricots	16%
	B. Cranges	16%
	C. Other	11%
C8.12	Fruit, dried, other than that falling within heading No. C8.C1, C8.C2, C8.C3, C8.C4 or C8.C5:	
	A. Apricots	9%
	B. Peaches, including nectarines and free-stone peaches	9%
	C. Prunes	18%
	D. Apples and pears	10%
	E. Fruit salads:	
	I. Not containing prunes	9%
	II. Containing prunes	12%
	F. Other	8%
C8.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions	2%

CHAPTER 9

Coffee, tea, maté and spices  
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Notes.

1. - Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows:

(a) Mixtures of two or more of the products falling within the same heading are to be classified in that heading and, if that heading is subdivided into sub-headings, in that one of those sub-headings involving the highest rate of duty, which will be applied to the whole mixture.

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

The addition of other substances to the mixtures referred to in paragraph (a) or (b) above shall not affect their classification provided that the essential character of the mixture remains unchanged. Otherwise the mixtures are not classified in the present Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.04.

2. - This Chapter does not cover:

- (a) "Capsicum grossum" (sweet capsicum), unground (Chapter 7); or
- (b) Pepper of the variety "Cubeba officinalis Miquel" or "Piper cubeba" (heading No. 12.07).

Heading Nos.	Description of goods	Duty rates
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion: A. Coffee: I. Unroasted: a. Not de-caffeinated b. De-caffeinated II. Roasted: a. Not de-caffeinated b. De-caffeinated B. Husks and skins C. Coffee substitutes containing coffee	16%
09.02	Tea: A. Imported in immediate containers of a net capacity of 3 kg. or less B. Other	

Heading Nos.	Description of goods	Duty rates
C9.03	Maté	
C9.04	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta":	
	A. Neither crushed nor ground:	
	I. Pepper	
	II. Pimento:	
	a. Of the genus "Capsicum", intended for the manufacture of capsin or Capsicum oleo-resin dyes (a)	Free
	b. Intended for the industrial manufacture of essential oils or resinoids (a)	Free
	c. Other	
	B. Crushed or ground	
C9.05	Vanilla	
C9.06	Cinnamon and cinnamon-tree flowers:	
	A. Neither crushed nor ground	
	B. Crushed or ground	
C9.07	Cloves (whole fruit, cloves and stems):	
	A. Neither crushed nor ground	
	B. Crushed or ground	
C9.08	Nutmeg, mace and cardamoms:	
	A. Neither crushed nor ground:	
	I. Intended for the industrial manufacture of essential oils or resinoids (a)	Free
	II. Other	
	B. Crushed or ground	
C9.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper:	
	A. Neither crushed nor ground:	
	I. Of anise	5%
	II. Of badian	23%
	III. Of fennel, coriander, cumin, caraway and juniper:	
	a. Intended for the industrial manufacture of essential oils or resinoids (a)	Free
	b. Other	5%
	B. Crushed or ground:	
	I. Of badian	26%
	II. Other	10%

(a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.

Heading Nos.	Description of goods	Duty rates
09.10	Thyme, saffron and bay leaves; other spices:	
	A. Thyme:	
	I. Neither crushed nor ground	
	II. Crushed or ground	
	B. Bay leaves	14%
	C. Saffron:	
	I. Unground	
	II. Ground	
	D. Ginger:	
	I. In the form of whole roots, pieces or slices:	
	a. Intended for the industrial manufacture of essential oils or resinoids (a)	Free
	b. Other	
	II. In other forms	
	E. Other spices, including mixtures mentioned in Note 1 (b) to this Chapter:	
	I. Neither crushed nor ground	
	II. Crushed or ground	

CHAPTER 10

Cereals

Note.

Headings in this Chapter, except heading No. 10.06, are to be taken not to apply to grains which have been ground to remove the husk or pericarp or otherwise worked. Heading No. 10.06 is to be taken to apply to unworked rice and also rice, husked, glazed, polished or broken, but not otherwise worked.

Heading Nos.	Description of goods	Duty rates
10.01	Wheat and meslin (mixed wheat and rye)	20%
10.02	Rye	16%
10.03	Barley:	
	A. For sowing (a)	6%
	B. Other	13%
10.04	Oats:	
	A. For sowing (a)	6%
	B. Other	13%

(a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.

Heading Nos.	Description of goods	Duty rates
10.05	Maize:	
	A. Hybrid, for sowing (a)	4%
	B. Other:	
	I. White maize imported for the manufacture of starch (a)	7%
	II. Not specified	9%
10.06	Rice:	
	A. In the husk or rice grains enclosed in the pericarp	12%
	B. Whole grains ground to remove the pericarp, whether or not polished or glazed	16%
	C. Broken:	
	I. Imported for the manufacture of starch (a)	9%
	II. Other	16%
10.07	Buckwheat, millet, canary seed and grain sorghum; other cereals:	
	A. Buckwheat	10%
	B. Other	8%

CHAPTER 11

Products of the milling industry; malt and starches; gluten; inulin.

Note.

This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);
- (b) Flours modified (for example, by heat-treatment) for infants' food or for dietetic purposes (heading No. 19.02). Flours which have been heat-treated merely to improve their baking qualities are, however, to be classified in the present Chapter;
- (c) Corn flakes and other products falling within heading No. 19.05;
- (d) Pharmaceutical products (Chapter 30); or
- (e) Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06.

- (a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.

Heading Nos.	Description of goods	Duty rates
11.01	Cereal flours:	
	A. Cf wheat or spelt	30%
	B. Cf meslin	13%
	C. Cf rye, barley or oats	8%
	D. Cf rice	14%
	E. Other	8%
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished, or broken rice; germ of cereals, whole, rolled, flaked or ground:	
	A. Cereal groats and cereal meal; hulled, pearled, kibbled, crushed cereal grains:	
	I. Cf wheat (List G)	30%
	II. Cf rye (List G)	25%
	III. Cf other cereals:	
	a. Barley and oat flakes (List G)	28%
	b. Other (List G)	23%
	B. Germs of cereals, whether or not in the form of flour (List G)	30%
11.03	Flours of the leguminous vegetables falling within heading No. 07.05:	
	A. Cf peas, beans or lentils	17%
	B. Other	12%
11.04	Flours of the fruits falling within any heading in Chapter 8:	
	A. Cf bananas	17%
	B. Other	13%
11.05	Flour, meal and flakes of potato	19%
11.06	Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06:	
	A. Cf manioc	15%
	E. Other	28%
11.07	Malt, roasted or not (List G)	20%
11.08	Starches; inulin:	
	A. Starches:	
	I. Maize starch	27%

Heading Nos.	Description of goods	Duty rates
11.08 (cont'd.)	II. Potato starch:	
	a. Intended for the manufacture of dextrin, glues, sizings or glazings (a)	19%
	b. Other	25%
	III. Rice starch	25%
	IV. Other starches	28%
	B. Inulin	30%
11.09	Gluten and gluten flour, roasted or not	27%

CHAPTER 12

Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial and medical plants; straw and fodder

Notes.

1. - Heading No. 12.01 is to be taken to apply, "inter alia", to ground-nuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coconuts (heading No. 08.01) or olives (Chapter 7 or Chapter 20).
2. - (i) Subject to paragraph (ii) below, heading No. 12.03 is to be taken to apply, "inter alia", to beet seed, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines.  
 (ii) Heading No. 12.03 is to be taken not to apply to goods falling within heading No. 07.05 (dried leguminous vegetables), within any heading in Chapter 9 (which relates, "inter alia", to spices), within any heading in Chapter 10 (which relates to cereals), within heading No. 12.01 or within heading No. 12.07.
3. - Heading No. 12.07 is to be taken to apply, "inter alia", to the following plants or parts thereof: basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood.  
 Heading No. 12.07 is, however, to be taken not to apply to:  
 (a) Oil seeds and oleaginous fruit (heading No. 12.01);

- (a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.



- (b) Medicaments falling within Chapter 30;
- (c) Perfumery or toilet preparations falling within Chapter 33; or
- (d) Disinfectants, insecticides, fungicides, weed-killers or similar products falling within heading No. 38.11.

Heading Nos.	Description of goods	Duty rates
12.01	Oil seeds and oleaginous fruit, whole or broken:	
	A. Groundnuts	Free
	B. Copra	Free
	C. Palm kernels (stones and seeds)	Free
	D. Soya beans	Free
	E. Castor seeds	Free
	F. Linseed	Free
	G. Other	Free
12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted (excluding mustard flour):	
	A. Of soya beans	10%
	B. Other	5%
12.03	Seeds, fruit and spores, of a kind used for sowing:	
	A. Beet seeds	15%
	B. Other	10%
12.04	Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane:	
	A. Sugar beet	12%
	B. Sugar cane	Free
12.05	Chicory roots, fresh or dried, whole or cut, unroasted	2%
12.06	Hop cones and lupulin	12%
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered:	
	A. Pyrethrum (flowers, leaves, stems, bark and roots)	3%
	B. Cinchona bark:	
	I. Crushed or ground	3%
	II. Other	Free
	C. Licorice roots	2%
	D. Quassia amara (wood and bark)	2%
	E. Tonka beans	15%
	F. Calabar beans	Free
	G. Cubeb powder	8%
	H. Coca leaves	Free
	IJ. Other wood, roots and bark; moss, lichen and algae	Free
	K. Other	3%

Heading Nos.	Description of goods	Duty rates
12.07	C. Liquorice roots	2%
(cont'd.)	D. Quassia amara (wood and bark)	2%
	E. Tonka beans	15%
	F. Calabar beans	Free
	G. Cubeb powder	8%
	H. Coca leaves	Free
	IJ. Other wood, roots and bark; moss, lichen and algae	Free
	K. Other	3%
12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading:	
	A. Locust beans	0%
	B. Locust bean seeds:	
	I. Neither decorticated, crushed nor ground	2%
	II. Other	9%
	C. Stones of apricots, peaches or plums, and kernels of such stones	5%
	D. Other	Free
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	Free
12.10	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products:	
	A. Mangolds, swedes and other fodder roots	9%
	B. Other	Free

CHAPTER 13

Raw vegetable materials of a kind suitable for use in dyeing or in tanning; lacs; gums, resins and other vegetable saps and extracts

Note.

Heading No. 13.03 is to be taken to apply, "inter alia", to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading is to be taken not to apply to:

- (a) Liquorice extract containing more than ten per cent by weight of sugar or when put up as confectionery (heading No. 17.04);

- (b) Malt extract (heading No. 19.C1);
- (c) Extracts of coffee, tea or maté (heading No. 21.C2);
- (d) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Chapter 22);
- (e) Camphor (heading No. 29.13) or glycyrrhizin (heading No. 29.41);
- (f) Medicaments falling within heading No. 30.C3;
- (g) Tanning or dyeing extracts (heading No. 32.C1 or 32.C4);
- (h) Essential oils and resinoids (heading No. 33.C1) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.C5); or
- (ij) Rubber, balata, gutta-percha or similar natural gums, (heading No. 40.C1).

Heading Nos.	Description of goods	Duty rates
13.C1	Raw vegetable materials of a kind used primarily in dyeing or in tanning	Free
13.C2	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams:	
	A. Shellac, seed lac, stick lac and other lacs:	
	I. Unbleached	Free
	II. Bleached	3%
	B. Coniferous resins	2%
	C. Other	Free
13.C3	Vegetable saps and extracts; pectin; agar-agar and other natural mucilages and thickeners extracted from vegetable materials:	
	A. Vegetable saps and extracts:	
	I. Opium	Free
	II. Aloes and manna	Free
	III. Cf quassia amara	3%
	IV. Cf liquorice	10%
	V. Cf pyrethrum and of roots of plants containing rotenone	5%
	VI. Cf hops	6%
	VII. Vegetable extracts, intermixed, for the preparation of beverages or foodstuffs	10%
	VIII. Other:	
	a. Medicinal	6%
	b. Not specified	Free

Heading Nos.	Description of goods	Duty rates
13.C3 (cont'd.)	B. Pectin:	
	I. Dry	24%
	II. Other	14%
	C. Agar-agar and other natural mucilages and thickeners extracted from vegetable materials:	
	I. Agar-agar	4%
	II. Mucilage extracted from locust beans or locust bean seeds	6%
	III. Other	Free

CHAPTER 14

Vegetable plaiting and carving materials; vegetable products not elsewhere specified or included

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Notes.

1. - This Chapter does not cover vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable only for use in the manufacture of textiles (Section XI).
2. - Heading No. 14.01 is to be taken to apply, "inter alia", to split osier, reeds, bamboos and the like, to rattan cores and to drawn or split rattans. The heading is to be taken not to apply to chipwood (heading No. 44.09).
3. - Heading No. 14.02 is to be taken not to apply to wood wool (heading No. 44.12).
4. - Heading No. 14.03 is to be taken not to apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

Heading Nos.	Description of goods	Duty rates
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark):	
	A. Osier:	
	I. Neither peeled, split nor otherwise prepared	Free
	II. Other	3%

Heading Nos.	Description of goods	Duty rates
14.C1 (cont'd.)	B. Bamboos; reeds and the like: I. Raw or simply split II. Other	Free 3%
	C. Mattans; rushes and the like: I. Raw or simply split II. Other	Free 3%
	D. Cereal straw, cleaned, bleached or dyed	2%
	E. Other	Free
14.C2	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass):	
	A. Put up on a layer or between two layers of other material	3%
	B. Other:	
	I. Vegetable hair	3%
	II. Kapok:	
	a. Raw	Free
	b. Other	2%
	III. Not specified	Free
14.C3	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks	Free
14.C4	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)	Free
14.C5	Vegetable products not elsewhere specified or included:	
	A. Put up on a layer or between two layers of other material	3%
	B. Other	Free

S E C T I O N I I I

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

CHAPTER 15

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

Notes.

1. - This Chapter does not cover:

- (a) Unrendered pig fat or unrendered poultry fat (heading No. 02.05);
- (b) Cocoa butter (heading No. 18.04);
- (c) Greaves (heading No. 23.01); oil-cake, residual olive pulp or similar residues from the extraction of vegetable oils (heading No. 23.04);
- (d) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI; or
- (e) Factice derived from oils (heading No. 40.02).

2. - Soapstocks, oil foots and dregs, stearin, wool grease and glycerol residues are to be taken to fall in heading No. 15.17.

Additional Note. (List G)

For the purposes of heading No. 15.07:

- 1. (a) Fixed vegetable oils, fluid or solid, obtained by pressure, shall be considered as crude if they have undergone no other processing than:
  - decantation within the normal time-limits;
  - centrifugation or filtration, provided that, in order to separate the oils from their solid constituents, only mechanical force, such as gravity, pressure or centrifugal force, has been employed (excluding any absorption filtering process and excluding any other physical or chemical process);
- (b) Fixed vegetable oils, fluid or solid, obtained by extraction shall continue to be considered as crude when they cannot be distinguished, by their colour, odour or taste, nor by recognised special analytical properties, from vegetable oils and fats obtained by pressure;

(c) The expression "crude oils" shall be taken to extend to degummed soya oil and to cotton seed-oil from which the gossypol has been removed;

2. The expression "virgin olive oil" (heading No. 15.07, B II a 2) shall be taken to mean olive oil obtained naturally exclusively by mechanical processes, including pressure, and shall exclude any mixture with oils of another kind and olive oil obtained in a different manner.

Heading Nos.	Description of goods	Duty rates
15.01	Lard and other rendered pig fat; rendered poultry fat:	
	A. Lard and other rendered pig fat:	
	I. Imported for other industrial purposes than the manufacture of foodstuffs (a)(1) (List G)	4%
	II. Other (List G)	20%
	B. Rendered poultry fat	10%
15.02	Unrendered fats of bovine cattle, sheep or goats; tallow (including "premier jus") produced from those fats:	
	A. Imported for other industrial purposes than the manufacture of foodstuffs (a)(1) (List G)	2%
	B. Other (List G)	10%
15.03	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way:	
	A. Lard stearin and oleostearin:	
	I. For industrial purposes (a) (List G)	Free
	II. Other (List G)	8%
	B. Other (List G)	12%
15.04	Fats and oils, of fish and marine mammals, whether or not refined:	
	A. Fish liver oil:	
	I. Of halibut	Free
	II. Other	8%
	B. Fish fats and oils, other than fish liver oils	Free
	C. Marine mammal fats and oils:	
	I. Whale oil (List G)	2%
	II. Other	Free

(1) See Protocol.

(a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.

Heading Nos.	Description of goods	Duty rates
15.05	Wool grease and fatty substances derived therefrom (including lanolin):	
	A. Wool grease, crude	6%
	B. Other	10%
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)	4%
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:	
	A. Of China wood and punicica; myrtle wax and Japan wax (List G)	3%
	B. Other oils:	
	I. Imported for other technical or industrial purposes than the manufacture of foodstuffs (a):	
	a. Castor oil:	
	1. Intended for the manufacture of amino-undecanoic acid for the production of synthetic textile fibres or artificial plastic materials (List G)	Free
	2. Intended for other purposes (List G)	8%
	b. Not specified:	
	1. Crude (List G)	5%
	2. Other (List G)	8%
	II. Other:	
	a. Olive oil:	
	1. In immediate containers of a net capacity of 20 kg. or less (List G)	20%
	2. Otherwise imported:	
	- Virgin (List G)	17%
	- Other (List G)	20%
	b. Palm oil:	
	1. Crude (List G)	9%
	2. Other (List G)	14%
	c. Not specified:	
	1. Solid, in immediate containers of a net capacity of 1 kg. or less (List G)	20%
	2. Solid, otherwise imported, or fluid:	
	- Crude (List G)	10%
	- Other (List G)	15%

(a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.



Heading Nos.	Description of goods	Duty rates
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified	15%
15.09	Degras	9%
15.10	Fatty acids; acid oils from refining; fatty alcohols:	
	A. Stearic acid	12%
	B. Oleic acid	10%
	C. Other fatty acids; acid oils from refining	8%
	D. Fatty alcohols	13%
15.11	Glycerol and glycerol lyes:	
	A. Crude glycerol and glycerol lyes	3%
	B. Other, including synthetic glycerol	10%
15.12	Animal or vegetable fats and oils, hydrogenated, whether or not refined, but not further prepared:	
	A. Imported in immediate containers of a net capacity of 1 kg. or less (List G)	20%
	B. Otherwise imported (List G)	17%
15.13	Margarine, imitation lard and other prepared edible fats	25%
15.14	Spermaceti, crude, pressed or refined, whether or not coloured	7%
15.15	Beeswax and other insect waxes, whether or not coloured:	
	A. Raw	Free
	B. Other	10%
15.16	Vegetable waxes, whether or not coloured:	
	A. Raw	Free
	B. Other	8%
15.17	Residues resulting from the treatment of fatty substances or animal or vegetable waxes:	
	A. Oil foots and dregs; soapstocks	7%
	B. Other	2%

S E C T I O N   I V

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;  
TOBACCO

CHAPTER 16

Preparations of meat, of fish, of crustaceans or molluscs.

Note.

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

Heading Nos.	Description of goods	Duty rates
16.01	Sausages and the like, of meat, meat offal or animal blood:	
	A. Liver sausages	24%
	B. Other	21%
16.02	Other prepared or preserved meat or meat offal:	
	A. Prepared or preserved liver:	
	I. Of goose or duck	20%
	II. Other	25%
	B. Other:	
	I. Of game, poultry or rabbit	21%
	II. Not specified	26%
16.03	Meat extracts and meat juices, in immediate containers of a net capacity of:	
	A. 20 kg. or more	2%
	B. From 1 kg. exclusive to 20 kg. inclusive	9%
	C. 1 kg. or less	24%
16.04	Prepared or preserved fish, including caviar and caviar substitutes:	
	A. Caviar and caviar substitutes	30%
	B. Salmonidae	20%
	C. Herrings	23%
	D. Sardines	25%
	E. Other	25%
16.05	Crustaceans and molluscs, prepared or preserved	20%

CHAPTER 17

Sugars and sugar confectionery

Notes.

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

Heading Nos.	Description of goods	Duty rates
17.01.	Beet sugar and cane sugar, solid	80%
17.02	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel: <ol style="list-style-type: none"><li>A. Lactose and lactose syrup</li><li>B. Glucose and glucose syrup</li><li>C. Maple sugar and syrup</li><li>D. Other sugars and syrups</li><li>E. Artificial honey</li><li>F. Caramel</li></ol>	
17.03	Molasses, whether or not decolourised: <ol style="list-style-type: none"><li>A. Decolourised</li><li>B. Other:<ol style="list-style-type: none"><li>I. Imported for distillation (a):<ol style="list-style-type: none"><li>a. Of which the dry extract contains 63% or more of saccharose</li><li>b. Other</li></ol></li><li>II. Imported for the manufacture of sweetened animal feed (a)</li><li>III. Sugar molasses, of which the dry extract contains less than 63% of saccharose, imported for the manufacture of coffee substitutes (a)</li><li>IV. Imported for other purposes:<ol style="list-style-type: none"><li>a. Of which the dry extract contains 63% or more of saccharose</li><li>b. Other</li></ol></li></ol></li></ol>	

(a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.

Heading Nos.	Description of goods	Duty rates
17.04	Sugar confectionery, not containing cocoa:	
	A. Liquorice extract containing more than 10% of sugar by weight, not containing other added substances	21%
	E. Chewing gum	25%
	C. Other	30%
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion:	
	A. Flavoured or coloured syrups	67%
	B. Other	52%

CHAPTER 18

Cocoa and cocoa preparations

Notes.

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

Heading Nos.	Description of goods	Duty rates
18.01	Cocoa beans, whole or broken, raw or roasted	9%
18.02	Cocoa shells, husks, skins and waste	9%
18.03	Cocoa paste (in bulk or in block), whether or not defatted (List G)	25%
18.04	Cocoa butter (fat or oil) (List G)	22%
18.05	Cocoa powder, unsweetened (List G)	27%
18.06	Chocolate and other food preparations containing cocoa:	
	A. Cocoa powder, simply sweetened, containing by weight:	
	I. 60% or less of sugar (List G)	30%
	II. More than 60% of sugar (List G)	80%
	B. Other (List G)	30%

CHAPTER 19

Preparations of cereals, flour or starch; pastry-cooks' products

Notes.

1. - This Chapter does not cover:

- (a) Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing fifty per cent or more by weight of cocoa (heading No. 18.06);
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (heading No. 23.07); or
- (c) Pharmaceutical products (Chapter 30).

2. - In this Chapter the expression "flour" includes the flour of fruits or of vegetables, and products of such flour are to be classified with similar products of cereal flour.

Heading Nos.	Description of goods	Duty rates
19.01	Malt extract	20%
19.02	Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than fifty per cent by weight of cocoa	25%
19.03	Macaroni, spaghetti and similar products	30%
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches: A. Tapioca and sago substitutes obtained from potato starch B. Other	29% 26%
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	18%
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	26%
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit (List G)	30%

Heading Nos.	Description of goods	Duty rates
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion (List G)	40%

CHAPTER 20

Preparations of vegetables, fruit or other parts of plants

Notes.

1. - This Chapter does not cover:
  - (a) Vegetables or fruit falling within any heading in Chapter 7 or 8; or
  - (b) Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).
2. - For the purposes of headings Nos. 20.01 and 20.02, the word "vegetables" is to be taken to apply, and apply only, to products which, when in their fresh state, are classified in heading No. 07.01.
3. - Edible plants, parts of plants and roots of plants conserved in syrup (for example, ginger and angelica) are to be classified with the preserved fruit falling under heading No. 20.06; roasted ground-nuts are also to be classified in heading No. 20.06.
4. - Tomato juice the dry weight content of which is seven per cent or more is to be classified under heading No. 20.02.

Additional Note.

Fruit falling within heading No. 20.06 shall be deemed to contain added sugar when the total amount, by weight, of sugar contained in the preserved or prepared fruit (calculated as saccharose) exceeds one of the percentages given hereafter, according to the kind of fruit:

- |   |     |
|---|-----|
| - Pineapples and grapes . . . . .           | 13% |
| - Other fruit, including mixtures . . . . . | 9%  |

Heading Nos.	Description of goods	Duty rates
2C.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	22%
2C.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:	
	A. Mushrooms	23%
	B. Truffles	20%
	C. Tomatoes	18%
	D. Asparagus	22%
	E. Sauerkraut	20%
	F. Capers and olives	20%
	G. Other vegetables	24%
2C.03	Fruit preserved by freezing, containing added sugar	26%
2C.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised)	25%
2C.05	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar	30%
2C.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:	
	A. Nuts, including ground-nuts, roasted, in immediate containers of a net capacity of:	
	I. More than 1 kg.	17%
	II. 1 kg. or less	22%
	B. Other:	
	I. Containing spirit, whether or not containing added sugar	32%
	II. Not containing spirit, containing added sugar, in immediate containers of a net capacity of:	
	a. More than 1 kg.	23%
	b. 1 kg. or less	27%
	III. Other prepared or preserved fruit, in immediate containers of a net capacity of:	
	a. 5 kg. or more:	
	1. Apricots	17%
	2. Oranges	23%
	3. Plums; peaches, including nectarines and free-stone peaches	19%
	4. Cherries	23%
	5. Other, including fruit salads	23%
	b. Less than 5 kg.	25%

Heading Nos.	Description of goods	Duty rates
20.C7	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:	
	A. Cf a density exceeding 1.33 at 15° Centigrade:	
	I. Cf grapes	50%
	II. Other	42%
	B. Cf a density of 1.33 or less at 15° Centigrade:	
	I. Cf grapes	28%
	II. Cf citrus fruit	21%
	III. Cf pineapples	22%
	IV. Cf apples or pears	25%
	V. Cf tomatoes	21%
	VI. Cf other fruit or of vegetables.	24%
	VII. Mixtures:	
	a. Cf citrus fruit juices and pineapple juice	22%
	b. Cf apple and pear juice	25%
	c. Other	24%

CHAPTER 21

Miscellaneous edible preparations

Notes.

1. - This Chapter does not cover:
  - (a) Mixed vegetables of heading No. 07.04;
  - (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
  - (c) Products of headings Nos. 09.04 to 09.10; or
  - (d) Yeast put up as a medicament (heading No. 30.03).
2. - Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21.02.

Heading Nos.	Description of goods	Duty rates
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof:	
	A. Roasted chicory and other roasted coffee substitutes	18%



Heading Nos.	Description of goods	Duty rates
21.C1 (cont'd.)	E. Extracts, essences and concentrates of the above mentioned products	22%
21.C2	Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates (List G)	30%
21.C3	Mustard flour and prepared mustard: A. Mustard flour in immediate containers of a net capacity of: I. 1 kg. or less II. More than 1 kg. B. Prepared mustard	10% 5% 17%
21.C4	Sauces; mixed condiments and mixed seasonings	20%
21.C5	Soups and broths, in liquid, solid or powder form	22%
21.C6	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts: I. Selected mother yeast (culture yeast) II. Other B. Inactive natural yeast (dried yeast): I. In tablet, cube or similar forms, or in immediate containers of a net capacity of 1 kg. or less II. Other C. Prepared baking powders	23% 31% 17% 10% 19%
21.C7	Food preparations not elsewhere specified or included	25%

CHAPTER 22

Beverages, spirits and vinegar

Notes.

1. - This Chapter does not cover:

(a) Sea water (heading No. 25.C1);

(b) Distilled water or conductivity water (heading No. 28.58);

(c) Acetic acid of a concentration exceeding ten per cent by weight of acetic acid (heading No. 29.14);

(d) Medicaments of heading No. 30.03; or

(e) Perfumery or toilet preparations (Chapter 33).

2. - For the purposes of headings Nos. 22.08 and 22.09, the alcoholic strength is to be taken to be that shown on test by Gay Lussac's hydrometer at a temperature of fifteen degrees Centigrade.

Additional Note. (List G)

For the purposes of heading No. 22.05:

1. The expression "sparkling wines" (sub-heading 22.05 A) shall be taken to apply to products:

(a) Imported in bottles closed by a mushroom-shaped stopper (of the type used for stoppering champagne, for example) held in place by means of fastening strips or bindings;

(b) Imported otherwise and possessing simultaneously the following two properties:

- a maximum alcoholic strength of 13° and containing not more than 90 grams of total dry extract per litre;

- a minimum pressure of 2 atmospheres measured at a temperature of 20° Centigrade;

2. The following expressions shall have the meanings hereby assigned to them:

- alcoholic strength: the actual alcoholic strength, that is to say, the percentage of alcohol present by volume in the product;

- total dry extract: the content in grams and per litre, of all the substances present in the product which, in specific physical conditions, do not volatilise;

The determination of the alcoholic degree and of the total dry extract is to be effected at the temperature of 20° Centigrade.

3 A. The presence in products falling within sub-heading 22.05 B of the quantities of total dry extract per litre listed in Tariff Categories I, II, III and IV below shall have no influence on their classification:

I. Products of an alcoholic strength of 13° or less:

90 grams or less of total dry extract per litre;

II. Products of an alcoholic strength of more than 13° but not more than 15°:

130 grams or less of total dry extract per litre;

III. Products of an alcoholic strength of more than 15° but not more than 18°:

130 grams or less of total dry extract per litre;

IV. Products of an alcoholic strength of more than 18° but not more than 22°:

330 grams or less of total dry extract per litre;

Products with a total dry extract exceeding the maximum given above in each category shall be classified in the next following category, with the reserve, however, that if the total dry extract exceeds 330 grams per litre, the products are to be classified within sub-heading 22.C5 B V;

B. The above rules do not apply to products with a registered designation of origin falling within sub-headings 22.C5 B III a and 22.C5 B IV a.

Heading Nos.	Description of goods	Duty rates
22.01	Waters, including spa waters and aerated waters; ice and snow:	
	A. Natural or artificial spa waters	8%
	B. Other	Free
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.C7	20%
22.03	Beer made from malt	30%
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	40%
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:	
	A. Sparkling wines (List G)	per hl. 40 C.M.U.
	B. Other:	
	I. Of an actual alcoholic strength of 13° or less, in containers of a capacity of:	
	a. 2 litres or less (List G)	per hl. 12 C.M.U.
	b. More than 2 litres (List G)	per hl. 9 C.M.U.
	II. Of an actual alcoholic strength of more than 13° but not more than 15°, in containers of a capacity of:	
	a. 2 litres or less (List G)	per hl. 14 C.M.U.
	b. More than 2 litres (List G)	per hl. 11 C.M.U.

Heading Nos.	Description of goods	Duty rates
22.C5 (cont'd.)	III. Cf an actual alcoholic strength of more than 15° but not more than 18°: a. With registered designation of origin (a), in containers of a capacity of: 1. 2 litres or less (List G)                      per hl. 15 C.M.U. 2. More than 2 litres (List G)                    per hl. 12 C.M.U. b. Other, in containers of a capacity of: 1. 2 litres or less (List G)                      per hl. 17 C.M.U. 2. More than 2 litres (List G)                    per hl. 14 C.M.U. IV. Cf an actual alcoholic strength of more than 18° but not more than 22°: a. With registered designation of origin (a), in containers of a capacity of: 1. 2 litres or less (List G)                      per hl. 16 C.M.U. 2. More than 2 litres (List G)                    per hl. 13 C.M.U. b. Other (List G)    per hl. 19 C.M.U. V. Cf an actual alcoholic strength of more than 22° (List G)                      per degree and per hl. 1.60	C.M.U. (b)
22.C6	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts: A. Cf an actual alcoholic strength of 18° or less, in containers of a capacity of: I. 2 litres or less II. More than 2 litres B. Cf an actual alcoholic strength of more than 18° but not more than 22°, in containers of a capacity of: I. 2 litres or less II. More than 2 litres C. Cf an actual alcoholic strength of more than 22°	
22.C7	Other fermented beverages (for example, cider, perry and mead): A. Cider, perry and mead: I. Sparkling II. Other than sparkling, in containers of a capacity of: a. 2 litres or less b. More than 2 litres	

(a) To be defined

(b) An additional duty of 10 C.M.U. per hl. shall be levied on products imported in containers of a capacity of not more than 2 litres.

Heading Nos.	Description of goods	Duty rates
22.07 (cont'd.)	B. Other fermented beverages: I. Sparkling II. Other than sparkling, in containers of a capacity of: a. 2 litres or less B. More than 2 litres	
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of eighty degrees or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength: A. Denatured spirits (including ethyl alcohol and neutral spirits) of any strength(List G) per hl. 16 C.M.U. B. Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher (List G) per hl. 30 C.M.U.	
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages: A. Spirits (other than those of heading No. 22.08) (List G) (a) per degree and per hl. 1.60 C.M.U. B. Compound alcoholic preparations (known as "concentrated extracts") (List G) 30% the duty not to be less than, per degree and per hl. 1.60 C.M.U. C. Spirituous beverages (a): I. Rum, arrack and tafia per degree and per hl. 1.10 C.M.U. (List G) II. Gin and whisky (List G) per degree and per hl. 1.20 C.M.U. III. Other (List G) per degree and per hl. 1.60 C.M.U.	
22.10	Vinegar and substitutes for vinegar	

(a) An additional duty of 10 C.M.U. per hl. shall be levied on products imported in containers of a capacity of not more than 2 litres.

CHAPTER 23

Residues and waste from the food industries;  
prepared animal fodder

Heading Nos.	Description of goods	Duty rates
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves:	
	A. Of meat and offals; greaves	4%
	B. Of fish, crustaceans or molluscs	5%
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables:	
	A. Containing more than 7% by weight of starch	21%
	B. Other	3%
23.03	Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues	Free
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils	Free
23.05	Wine lees; argol	Free
23.06	Vegetable products of a kind used for animal food, not elsewhere specified or included:	
	A. Acorns, horse chestnuts and fruit pomace or marc	Free
	B. Other	4%
23.07	Sweetened forage; other preparations of a kind used in animal feeding:	
	A. Fish and whale solubles	9%
	B. Other	15%

CHAPTER 24

Tobacco  
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Heading Nos.	Description of goods	Duty rates
24.C1	Unmanufactured tobacco; tobacco refuse	30%
24.C2	Manufactured tobacco; tobacco extracts and essences: A. Cigarettes B. Cigars and cigarillos C. Smoking tobacco D. Chewing tobacco and snuff E. Tobacco powder F. Tobacco compressed or liquored for making snuff G. Tobacco extracts and essences, including tobacco water; tobacco agglomerated into the form of leaves; other	

SECTION V

MINERAL PRODUCTS  
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CHAPTER 25

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

1. - Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in any heading in respect of the goods described therein.
2. - This Chapter does not cover:
  - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.C2);

- (b) Ferrous earth colours containing seventy per cent or more by weight of combined iron evaluated as  $Fe_2O_3$  (heading No. 28.23);
- (c) Pharmaceutical products falling within Chapter 30;
- (d) Perfumery, cosmetics or toilet preparations (heading No. 33.06);
- (e) Road and paving setts, flagstones, curbs, mosaic cubes, and roofing, facing and damp course slates, falling within heading No. 68.01, 68.02 or 68.03;
- (f) Precious or semi-precious stones (heading No. 71.02);
- (g) Cultured sodium chloride crystals (other than optical elements) weighing not less than two and a half grammes each, of heading No. 38.19; optical elements of sodium chloride (heading No. 90.01); or
- (h) Writing or drawing chalks, tailors' or billiards chalks (heading No. 98.05).

Heading Nos.	Description of goods	Duty rates
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water: A. Common salt (including rock salt, sea salt and table salt): I. Intended for chemical transformation (separation of the Na from the Cl) for the manufacture of other products (a) (1) (List G) per 1,000 kg. 1 C.M.U. II. Denatured or intended for other industrial purposes (including refining) than the preservation or preparation of foodstuffs (a) (List G) per 1,000 kg. 5 C.M.U. III. Other (List G) per 1,000 kg. 16 C.M.U. B. Pure sodium chloride (List G) per 1,000 kg. 16 C.M.U. C. Salt liquors; sea water (List G)	Free
25.02	Unroasted iron pyrites	Free
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur (1): A. Raw (List G) B. Other (List G)	Free 10%
25.04	Natural graphite	Free

(1) See Protocol.

(a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.



Heading Nos.	Description of goods	Duty rates
25.C5	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.C1	Free
25.C6	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing: A. Not further worked than roughly split or roughly squared B. Other	Free 3%
25.C7	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 6C.C7; mullite; chamotte and dinas earths	Free
25.C8	Chalk	Free
25.C9	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides: A. Earth colours: I. Neither calcined nor mixed together: a. Crude b. Washed or pulverised II. Other B. Natural micaceous iron oxides	Free 3% 9% 3%
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphated chalk	Free
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide: A. Barium sulphate, B. Barium carbonate, whether or not calcined	Free 3%
25.12	Infusorial earths, siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite) of an apparent density of 1 or less, whether or not calcined	2%
25.13	Pumice stone, emery, natural corundum and other natural abrasives: A. Pumice stone in immediate packings of a net capacity of 1 kg. or less	11%

Heading Nos.	Description of goods	Duty rates
25.29	Natural arsenic sulphides	Free
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than eighty-five per cent of $H_3BO_3$ calculated on the dry weight (List G)	Free
25.31	Felspar, leucite, nepheline and nepheline syenite; fluorspar: A. Fluorspar B. Other	3% Free
25.32	Mineral substances not elsewhere specified or included; broken pottery	Free

CHAPTER 26

Metallic ores, slag and ash

Notes.

1. - This Chapter does not cover:
  - (a) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
  - (b) Basic slag of heading No. 31.03;
  - (c) Slag wool, rock wool or similar mineral wools (heading No. 68.07);
  - (d) Goods falling within heading No. 71.11 (which relates, "inter alia", to goldsmiths' and silversmiths' sweepings, residues and lumps); or
  - (e) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. - For the purposes of heading No. 26.01, the term "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of the metals of Section XIV or XV or of mercury, even if they are intended for non-metallurgical purposes. The heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. - Heading No. 26.C3 is to be taken to apply only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Heading Nos.	Description of goods	Duty rates
26.C1	Metallic ores and concentrates and roasted iron pyrites:	
	A. Iron ores:	
	I. Roasted iron pyrites	Free
	II. Other	ECSC
	B. Manganese ores, including manganiferous iron ores containing 20% or more by weight of manganese	ECSC
	C. Uranium ores:	
	I. Uranium ores and pitchblende, containing more than 5% by weight of uranium (EURATOM - List A 1)	Free
	II. Other	Free
	D. Thorium ores:	
	I. Monazite, urano-thorianite and other thorium ores, containing more than 20% by weight of thorium (EURATOM - List A 1)	Free
	II. Other	Free
	E. Lead ores (List G)	Free
	F. Zinc ores (List G)	Free
	G. Other ores	Free
26.C2	Slag, dross, scalings and similar waste from the manufacture of iron or steel:	
	A. Blast-furnace dust	ECSC
	B. Other	Free
26.C3	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds:	
	A. Of zinc:	
	I. Zinc mattes (List G)	Free
	II. Other, containing by weight:	
	a. Less than 80% of zinc (List G)	Free
	b. 80% or more of zinc (List G)	Free
	B. Of lead	2%
	C. Residual carnallite lyes	3%
	D. Other	Free
26.C4	Other slag and ash, including kelp:	
	A. Kelp	3%
	B. Other	Free

CHAPTER 27

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

Notes.

1. - This Chapter does not cover:
  - (a) Separately chemically defined organic compounds (Chapter 29); or
  - (b) Medicaments (heading No. 30.03).
2. - Heading No. 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature coal tar or other mineral tars, by processing petroleum or by any other process, provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents.
3. - References in heading No. 27.10 to petroleum and shale oils are to be taken to include not only petroleum and shale oils but also similar oils obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
4. - Heading No. 27.13 is to be taken to include not only paraffin wax and the other products specified therein, but also similar products obtained by synthesis or by other processes.

Heading Nos.	Description of goods	Duty rates
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal: A. Coal B. Other	ECSC ECSC
27.02	Lignite, whether or not agglomerated: A. Lignite B. Agglomerated lignite	ECSC ECSC
27.03	Peat (including peat litter), whether or not agglomerated: A. Peat B. Agglomerated peat	Free 3%
27.04	Coke and semi-coke of coal, of lignite or of peat: A. Of coal: I. Intended for the manufacture of electrodes II. Other B. Of lignite C. Other	3% ECSC ECSC 3%

Heading Nos.	Description of goods	Duty rates
27.05	Gas carbon	3%
27.05 bis	Coal gas, water gas, producer gas and similar gases	Free
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or other coal tar distillation products	Free
27.07	Oils and other products of the distillation of high temperature coal tar; other oils and products as defined in Note 2 to this Chapter:	
	A. Crude oils:	
	I. Crude light oils of which 90% or more by volume distils at a temperature of up to 200° C	10%
	II. Other	2%
	B. Benzole, toluole, xylene, solvent naphtha (heavy benzol); aromatic oils as defined in Note 2 to this Chapter, of which more than 65% by volume distils at a temperature of up to 250° C (including mixtures of petroleum spirit and benzole); sulphuretted crude light oil toppings:	
	I. Intended for use as fuels	10%
	II. Intended for other uses (a)	Free
	C. Basic products	6%
	D. Phenols, cresols and xylenols	3%
	E. Naphthalene	2%
	F. Anthracene	4%
	G. Other	5%
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars	Free
27.09	Petroleum and shale oils, crude	Free
27.10	Petroleum and shale oils, other than crude; preparations not elsewhere specified or included, containing not less than seventy per cent by weight of petroleum or shale oils, these oils being the basic constituents of the preparations (List G)	*

(a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.

Heading Nos.	Description of goods	Duty rates
27.11	Petroleum gases and other gaseous hydrocarbons (List G)	*
27.12	Petroleum jelly (List G)	*
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral wax, whether or not coloured: A. Ozokerite; lignite wax or peat wax: I. Crude II. Other B. Other (List G)	3% 10% *
27.14	Petroleum bitumen, petroleum coke and other petroleum and shale oil residues: A. Petroleum bitumen B. Petroleum coke C. Other	Free Free 4%
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	Free
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs): A. Bituminous mastics B. Other	8% 3%
27.17	Electric current	Free

S E C T I O N   V I

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

Notes.

1. - (a) Goods (other than radio-active ores) answering to a description in heading No. 28.50 or 28.51 are to be classified in those headings and in no other heading of the Tariff.
- (b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.49 or 28.52 are to be classified in those headings and in no other heading of this Section.

2. - Subject to Note 1 above, goods classifiable within heading No. 30.03, 30.04, 30.05, 32.09, 33.06, 35.06, 37.08 or 38.11 by reason of being put up in measured doses or for sale by retail are to be classified in those headings and in no other heading of the Tariff.

CHAPTER 28

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

Notes.

1. - Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to:
- (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
  - (b) Products mentioned in (a) above dissolved in water;
  - (c) Products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;
  - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport.
2. - In addition to dithionites stabilised with organic substances and to sulphoxylates (heading No. 28.36), carbonates and percarbonates of inorganic bases (heading No. 28.42), cyanides and complex cyanides of inorganic bases (heading No. 28.43), fulminates and cyanates of inorganic bases (heading No. 28.44), organic products included in headings Nos. 28.49 to 28.52 and metallic and non-metallic carbides (heading No. 28.56), the following compounds of carbon are also to be classified in the present Chapter:
- (a) Oxides of carbon; hydrocyanic and complex cyanogen acids (heading No. 28.13);
  - (b) Cxyhalides of carbon (heading No. 28.14);
  - (c) Sulphides of carbon (heading No. 28.15);
  - (d) Cxysulphides of carbon, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.58) other than calcium cyanamide containing not more than twenty-five per cent by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31).

3. - This Chapter does not cover:

- (a) Sodium chloride or other mineral products falling within Section V;
  - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
  - (c) Products mentioned in Note 1, 2, 3 or 4 of Chapter 31;
  - (d) Inorganic products of a kind used as luminophores (heading No. 32.07);
  - (e) Artificial graphite (heading No. 38.C1); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; cultured crystals (other than optical elements) weighing not less than two and a half grammes each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19;
  - (f) Precious or semi-precious stones (natural, synthetic or re-constructed) or dust or powder of such stones (headings Nos. 71.02 to 71.04), and precious metals falling within Chapter 71;
  - (g) The metals, whether or not chemically pure, falling within any heading of Section XV; or
  - (h) Optical elements, for example, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals (heading No. 90.C1).
4. - Chemically defined complex acids consisting of a non-metal acid falling within sub-Chapter II and a metallic acid falling within sub-Chapter IV are to be classified in heading No. 28.13.
5. - Headings Nos. 28.29 to 28.48 inclusive are to be taken to apply only to metallic or ammonium salts or peroxysalts.
6. - Heading No. 28.50 is to be taken to apply only to the following:
- (a) Technetium, promethium, polonium, astatine, radon, francium, radium, actinium, protactinium, neptunium, plutonium and other transuranic elements; isotopes of these elements; and compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined;
  - (b) All other radio-active isotopes, natural or artificial, including those of the precious metals and the base metals of Sections XIV and XV and their compounds, inorganic or organic, whether or not chemically defined.

The term "isotopes" mentioned above and in headings Nos. 28.50 and 28.51 includes "enriched isotopes", but does not include chemical elements which occur in nature as pure isotopes.



7. - Heading No. 28.55 is to be taken to include ferro-phosphorus containing fifteen per cent or more by weight of phosphorus and phosphor copper containing more than eight per cent by weight of phosphorus.

Additional Note.

Unless otherwise stipulated, salts mentioned in a sub-heading also include acid salts and basic salts.

Heading Nos.	Description of goods	Duty rates
<b>I. - CHEMICAL ELEMENTS.</b>		
28.01	Halogens (fluorine, chlorine, bromine and iodine):	
	A. Fluorine	9%
	B. Chlorine	14%
	C. Bromine (List G)	15%
	D. Iodine:	
	I. Crude (1) (List G)	Free
	II. Other (1)	15%
28.02	Sulphur, sublimed or precipitated; colloidal sulphur (1) (List G)	10%
28.03	Carbon, including carbon black, anthracene black, acetylene black and lamp black	5%
28.04	Hydrogen, rare gases and other metalloids and non-metals:	
	A. Hydrogen	7%
	B. Rare gases	11%
	C. Other metalloids and non-metals:	
	I. Oxygen	9%
	II. Selenium	Free
	III. Tellurium and arsenic	4%
	IV. Phosphorus	15%
	V. Other	8%
28.05	Alkali, alkaline-earth and rare earth metals (including yttrium and scandium); mercury:	
	A. Alkali metals:	
	I. Sodium	7%
	II. Potassium	9%
	III. Lithium	9%
	IV. Caesium and rubidium	5%
	B. Alkaline-earth metals	11%
	C. Rare earth metals	5%

(1) See Protocol.

Heading Nos.	Description of goods	Duty rates
28.05 (cont'd.)	D. Mercury: I. Imported in flasks of a net capacity of 34.5 kg. (standard weight), of which the F.O.B. value per flask does not exceed 224 C.M.U. C.M.U. per flask	8.40 C.M.U.
	II. Other	Free
<u>II. - INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS OR METALLOIDS.</u>		
28.06	Hydrochloric acid and chlorosulphonic acid	12%
28.07	Sulphur dioxide	15%
28.08	Sulphuric acid; oleum	4%
28.09	Nitric acid; sulphonitric acids	15%
28.10	Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-)	14%
28.11	Arsenic trioxide, arsenic pentoxide and acids of arsenic: A. Arsenic trioxide B. Arsenic pentoxide (List G) C. Acids of arsenic	8% 11% 11%
28.12	Boric oxide and boric acid (List G)	8%
28.13	Other inorganic acids and oxygen compounds of non-metals or metalloids (excluding water): A. Hydrofluoric acid B. Sulphur trioxide C. Nitrogen oxides D. Carbon dioxide E. Silicon dioxide F. Other	13% 8% 11% 15% 10% 12%
<u>III. - HALOGEN AND SULPHUR COMPOUNDS OF NON-METALS OR OF METALLOIDS.</u>		
28.14	Halides, oxyhalides and other halogen compounds of non-metals or of metalloids: A. Chlorides and oxychlorides of non-metals or of metalloids: I. Iodine chlorides II. Sulphur chlorides III. Selenium oxychlorides IV. Other	15% 14% 14% 12%

Heading Nos.	Description of goods	Duty rates
28.14 (cont'd.)	B. Other halogen or oxyhalogen compounds of non-metals or of metalloids	14%
28.15	Sulphides of non-metals or of metalloids, including phosphorus trisulphide:	
	A. Phosphorus sulphides, including phosphorus trisulphide	
	B. Carbon disulphide	8%
	C. Other	8%
<u>IV. - INORGANIC BASES AND METALLIC OXIDES, HYDROXIDES AND PEROXIDES.</u>		
28.16	Ammonia, anhydrous or in aqueous solution	15%
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:	
	A. Sodium hydroxide (caustic soda)	14%
	B. Potassium hydroxide (caustic potash)	13%
	C. Sodium peroxide and potassium peroxide	13%
28.18	Oxides, hydroxides and peroxides, of strontium, barium or magnesium:	
	A. Of strontium	12%
	B. Of barium	11%
	C. Of magnesium:	
	I. Oxide and hydroxide	9%
	II. Peroxide	13%
28.19	Zinc oxide and zinc peroxide	14%
28.20	Aluminium oxide and hydroxide; artificial corundum:	
	A. Aluminium oxide and hydroxide	11%
	B. Artificial corundum	10%
28.21	Chromium oxides and hydroxides	15%
28.22	Manganese oxides:	
	A. Manganese dioxide	12%
	B. Other	15%
28.23	Iron oxides and hydroxides, including earth colours containing seventy per cent or more by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub>	10%

Heading Nos.	Description of goods	Duty rates
28.24	Cobalt oxides and hydroxides	10%
28.25	Titanium oxides	15%
28.26	Tin oxides (stannous oxide and stannic oxide)	11%
28.27	Lead oxides	13%
28.28	Other inorganic bases and metallic oxides, hydroxides and peroxides (including hydrazine and hydroxylamine and their inorganic salts):	
	A. Lithium oxide and hydroxide	13%
	B. Calcium oxide, hydroxide and peroxide:	
	I. Oxide and hydroxide	10%
	II. Peroxide	13%
	C. Beryllium oxide and hydroxide:	
	I. Oxide	10%
	II. Hydroxide	13%
	D. Nickel oxides and hydroxides:	
	I. Oxides	Free
	II. Hydroxides	9%
	E. Molybdenum oxides and hydroxides	13%
	F. Tungsten oxides and hydroxides	8%
	G. Vanadium oxides and hydroxides:	
	I. Vanadic pentoxide (vanadium anhydride)	9%
	II. Other	12%
	H. Zirconium oxide and germanium oxides	10%
	IJ. Copper oxides and hydroxides:	
	I. Oxides	5%
	II. Hydroxides	12%
	K. Mercury oxides	7%
	L. Hydrazine and hydroxylamine and their inorganic salts	15%
	M. Other	14%
	<b>V. - METALLIC SALTS AND PEROXYSALTS, OF INORGANIC ACIDS.</b>	
28.29	Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts:	
	A. Fluorides:	
	I. Beryllium fluoride	9%
	II. Ammonium and sodium fluorides	14%
	III. Aluminium sodium fluoride	11%
	IV. Other	12%

Heading Nos.	Description of goods	Duty rates
28.29 (cont'd.)	B. Fluorosilicates, fluoroborates and other complex fluorine salts:	
	I. Sodium and potassium fluorosilicates	15%
	II. Potassium fluorozeirconate	9%
	III. Other	13%
28.30	Chlorides and oxychlorides:	
	A. Chlorides:	
	I. Of ammonium; of aluminium	14%
	II. Of barium	11%
	III. Of calcium; of magnesium	10%
	IV. Of iron	3%
	V. Of cobalt; of nickel	13%
	VI. Of tin; ammonium stannic chloride	9%
	VII. Other	12%
	B. Oxychlorides:	
	I. Of copper; of lead	5%
	II. Other	12%
28.31	Chlorites and hypochlorites:	
	A. Chlorites	13%
	B. Hypochlorites:	
	I. Of sodium; of potassium	14%
	II. Other	15%
28.32	Chlorates and perchlorates:	
	A. Chlorates:	
	I. Of ammonium; of sodium; of potassium	10%
	II. Of barium	9%
	III. Other	12%
	B. Perchlorates:	
	I. Of ammonium	7%
	II. Of sodium	10%
	III. Of potassium	9%
	IV. Other	12%
28.33	Bromides, oxybromides, bromates and perbromates, and hypobromites (List G)	15%
28.34	Iodides, oxyiodides, iodates and periodates:	
	A. Iodides (1):	
	I. Of sodium (List G)	15%
	II. Of caesium and rubidium (List G)	15%
	III. Other (List G)	15%
	B. Iodates (1) (List G)	15%
	C. Other	15%

(1) See Protocol.

Heading Nos.	Description of goods	Duty rates
28.35	Sulphides, including polysulphides:	
	A. Sulphides:	
	I. Cf potassium; of barium; of tin; of mercury	11%
	II. Cf calcium; of antimony; of iron	8%
	III. Other	15%
	B. Polysulphides:	
	I. Cf potassium; of calcium; of barium; of iron; of tin	12%
	II. Other	15%
28.36	Dithionites, including those stabilised with organic substances; sulfoxylates	15%
28.37	Sulphites and thiosulphates.	12%
28.38	Sulphates (including alums) and persulphates :	
	A. Sulphates:	
	I. Cf sodium; of cadmium	11%
	II. Cf potassium; of copper	5%
	III. Cf barium; of zinc	14%
	IV. Cf magnesium; of aluminium; of chromium	15%
	V. Magnesium potassium sulphate	6%
	VI. Cf cobalt; of titanium	10%
	VII. Cf iron; of nickel, ammonium nickel sulphate	9%
	VIII. Cf mercury; of lead	8%
	IX. Other	13%
	B. Alums:	
	I. Cf ammonium	12%
	II. Cf potassium	15%
	III. Cf chromium	13%
	IV. Other	14%
	C. Persulphates	13%
28.39	Nitrites and nitrates:	
	A. Nitrites	12%
	B. Nitrates:	
	I. Cf sodium:	
	a. Natural (a)	Free
	b. Other	14%
	II. Cf potassium	10%
	III. Cf calcium	12%
	IV. Cf barium; of beryllium; of cadmium; of cobalt; of nickel	11%

(a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.

Heading Nos.	Description of goods	Duty rates
28.39	V. Cf copper; of mercury	8%
(cont'd.)	VI. Cf lead	15%
	VII. Other	14%
28.40	Phosphites, hypophosphites and phosphates:	
	A. Phosphites and hypophosphites	15%
	B. Phosphates:	
	I. Cf ammonium	12%
	II. Other, including polyphosphates	15%
28.41	Arsenites and arsenates:	
	A. Arsenites:	
	I. Cf mercury	10%
	II. Other	14%
	B. Arsenates:	
	I. Cf mercury	8%
	II. Other	12%
28.42	Carbonates and percarbonates, including commercial ammonium carbonate containing ammonium carbamate:	
	A. Carbonates:	
	I. Cf ammonium (including commercial ammonium carbonate containing ammonium carbamate)	12%
	II. Cf sodium	13%
	III. Cf calcium	9%
	IV. Cf magnesium; of copper	6%
	V. Cf beryllium; of cobalt; of bismuth	10%
	VI. Other	14%
	B. Percarbonates	14%
28.43	Cyanides and complex cyanides:	
	A. Cyanides:	
	I. Cf sodium; of potassium; of calcium	15%
	II. Cf cadmium	13%
	III. Other	11%
	B. Complex cyanides	15%
28.44	Fulminates and cyanates:	
	A. Fulminates	12%
	B. Cyanates	10%
28.45	Silicates, including commercial sodium and potassium silicates:	
	A. Cf zirconium	11%
	B. Other	15%

Heading Nos.	Description of goods	Duty rates
28.46	Borates and perborates: A. Borates: I. Of sodium: a. Anhydrous: 1. Imported for the manufacture of sodium perborate (a) (List G) 2. Other (List G) b. Hydrated (List G) II. Other (List G) B. Perborates (List G)	Free 7% 12% 12% 15%
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates): A. Aluminates B. Chromates, dichromates and perchromates: I. Chromates II. Other C. Manganites, manganates and permanganates D. Antimonates and molybdates E. Zincates and vanadates F. Other	15% 15% 14% 15% 14% 10% 13%
28.48	Other salts and peroxysalts of inorganic acids, but not including azides: A. Salts or complex salts of selenium or tellurium acids B. Other	10% 14%
VI. - <u>MISCELLANEOUS.</u>		
28.49	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined: A. Colloidal precious metals: I. Silver II. Other B. Amalgams of precious metals C. Salts and other compounds, inorganic or organic, of precious metals: I. Of silver II. Of other precious metals	10% 8% 12% 12% 5%

(a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.



Heading Nos.	Description of goods	Duty rates
28.50	Radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined:	
	A. Radio-active chemical elements:	
	I. Promethium (or illinium)	5%
	II. Uranium enriched with plutonium; plutonium (EURATOM - List A 1)	Free
	III. Other	2%
	B. Natural radio-active isotopes:	
	I. Uranium enriched with uranium 235 (EURATOM - List A 1)	Free
	II. Other	7%
	C. Artificial radio-active isotopes:	
	I. Thorium enriched with uranium 233; uranium 233 (EURATOM - List A 1)	Free
	II. Other (EURATOM - List A 2)	Free
	D. Inorganic and organic compounds:	
	I. Of uranium 233; of uranium enriched with organic or inorganic compounds of uranium 235; of plutonium (EURATOM - List A 1)	Free
	II. Alloys containing plutonium; alloys containing uranium enriched with uranium 235 or 233 (EURATOM - List A 1)	Free
	III. Of other artificial radio-active isotopes (EURATOM - List A 2)	Free
	IV. Other	Free
28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50:	
	A. Deuterium and compounds thereof (including heavy water); mixtures and solutions containing deuterium, in which the ratio of the number of deuterium atoms to the normal hydrogen atoms exceeds 1:5,000:	
	Until December 31, 1961 (EURATOM - List A 2)	Free
	From January 1, 1962 (EURATOM - List A 2)	10%
	B. Other	15%

Heading Nos.	Description of goods	Duty rates
28.52	Salts and other compounds, inorganic or organic, of thorium, of uranium or of rare earth metals (including yttrium and scandium); intermixtures of such salts and compounds: A. Of thorium or of uranium, whether or not mixed together (EURATOM - List A 1) E. Other	Free 6%
28.53	Liquid air	7%
28.54	Hydrogen peroxide	15%
28.55	Phosphides: A. Of calcium B. Of iron (ferro-phosphorus), containing 15% or more by weight of phosphorus C. Other	12% 11% 14%
28.56	Carbides (for example, silicon carbide, boron carbide, metallic carbides): A. Of silicon B. Of boron C. Of calcium D. Of aluminium, of chromium, of molybdenum, of tungsten, of vanadium, of tantalum or of titanium E. Other	9% 7% 15% 12% 13%
28.57	Hydrides, nitrides and azides, silicides and borides: A. Hydrides B. Nitrides C. Azides: I. Of lead II. Other D. Silicides E. Borides	10% 10% 9% 13% 11% 13%
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity, and amalgams except amalgams of precious metals): A. Distilled and conductivity water and water of similar purity B. Amalgams, except amalgams of precious metals C. Calcium cyanamide D. Other	4% 12% 12% 15%

CHAPTER 29

Organic chemicals  
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Notes.

1. - Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to:
  - (a) Separate chemically defined organic compounds, whether or not containing impurities;
  - (b) Mixtures of two or more isomers of the same organic compound, whether or not containing impurities;
  - (c) The products of headings Nos. 29.38 to 29.42 inclusive or of heading No. 29.44, whether or not chemically defined;
  - (d) Products mentioned in (a), (b) or (c) above dissolved in water;
  - (e) Products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the products particularly suitable for some types of use rather than for general use;
  - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;
  - (g) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.
2. - This Chapter does not cover:
  - (a) Goods falling within heading No. 15.04, or glycerol (heading No. 15.11);
  - (b) Ethyl alcohol (heading No. 22.08 or 22.09);
  - (c) Products of the distillation of coal, of mineral tars, of petroleum or of shale, and other products falling within Chapter 27;
  - (d) The compounds of carbon mentioned in Note 2 of Chapter 28;
  - (e) Urea containing not more than forty-five per cent by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31);
  - (f) Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching

agents substantive to the fibre and natural indigo (heading No. 32.C5) and dyes put up in forms or packings of a kind sold by retail (heading No. 32.C9);

- (g) Metaldehyde, hexamethylene tetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding three hundred cubic centimetres (heading No. 36.C8);
  - (h) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; or
  - (ij) Optical elements, for example, of ethylenediamine tartrate (heading No. 9C.C1).
3. - Goods which could be included in two or more of the headings of this Chapter are to be classified in the latest of those headings.
4. - Unless otherwise stipulated in the sub-headings of headings Nos. 29.C3 to 29.C5, 29.C7 to 29.C10, 29.12 to 29.21, 29.22 and 29.23 inclusive, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives is to be taken to include a reference to any combinations of these derivatives (for example, sulphohalogenated, nitrohalogenated, nitrosulphonated and nitrosulphohalogenated derivatives).

Nitro and nitroso groups are not to be taken as nitrogen-functions for the purpose of heading No. 29.3C.

5. - (a) The esters of acid-function organic compounds falling within sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading placed last in the sub-Chapters.
- (b) Esters of ethyl alcohol, glycerol or sucrose with acid-function organic compounds of sub-Chapters I to VII are to be classified with the corresponding acid-function compounds.
- (c) The salts of the esters referred to in paragraph (a) or (b) above with inorganic bases are to be classified with the corresponding esters.
- (d) The salts of other acid- or phenol-function organic compounds falling within sub-Chapters I to VII with inorganic bases are to be classified with the corresponding acid- or phenol-function organic compounds.
- (e) Halides of carboxylic acids are to be classified with the corresponding acids.
6. - The compounds of headings Nos. 29.31 to 29.34 are organic compounds the molecules of which contain, in addition to atoms of hydrogen,

oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading No. 29.31 (organo-sulphur compounds) and heading No. 29.34 (other organo-inorganic compounds) are to be taken not to include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur and of halogens which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. - Heading No. 29.35 (heterocyclic compounds) is to be taken not to include internal ethers, methylene ethers of orthodihydric phenols, epoxides with three or four member rings, cyclic acetals, cyclic polymers of aldehydes, of thioaldehydes or of aldimines, anhydrides of polybasic acids, cyclic ureides, imides of polybasic acids, hexamethylenetetramine and trimethylenetrinitramine.

Additional Note.

Within any one heading, derivatives of a chemical compound (or of a group of chemical compounds) falling within a sub-heading, are to be classified, unless otherwise stipulated, within that sub-heading, provided that, in the same series of sub-headings, there exists no final sub-heading "other" (with no additional text). If such a sub-heading exists, the derivatives in question shall be classified under that final sub-heading "other".

Heading Nos.	Description of goods:	Duty rates
<u>I.-HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</u>		
29.01	Hydrocarbons:	
	A. Acyclic:	
	I. Imported for use as fuels	25%
	II. Imported for other purposes (a)	Free
	B. Cyclanes and cyclenes:	
	I. Azulenes	16%
	II. Other:	
	a. Imported for use as fuels	25%
	b. Imported for other purposes (a)	Free

(a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.

Heading Nos.	Description of goods	Duty rates
29.C1 (cont'd.)	C. Cycloterpenic:	
	I. Pinenes, camphene, dipentene	13%
	II. Other	18%
	D. Aromatic:	
	I. Benzene, toluene, xylenes:	
	a. Imported for use as fuels	25%
	b. Imported for other purposes (a)	Free
	II. Styrene, ethylbenzene and isopropylbenzene (cumene)	14%
	III. Naphthalene and anthracene	8%
	IV. Diphenyl and triphenyl	15%
	V. Cymenes	13%
	VI. Other	16%
29.C2	Halogenated derivatives of hydrocarbons:	
	A. Halogenated derivatives of acyclic hydrocarbons:	
	I. Fluorides and polyfluorides	18%
	II. Chlorides and polychlorides:	
	a. Saturated:	
	1. Chloromethane and chloroethane	16%
	2. Other	16%
	b. Unsaturated	19%
	III. Bromides and polybromides	23%
	IV. Iodides and polyiodides	25%
	V. Mixed derivatives	17%
	B. Halogenated derivatives of cyclanes, cyclenes and of cycloterpenes	17%
	C. Halogenated derivatives of aromatic hydrocarbons	18%
29.C3	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons:	
	A. Sulphonated derivatives	16%
	B. Nitrated and nitrosated derivatives:	
	I. Trinitrotoluenes and dinitronaphthalenes	10%
	II. Other	16%
	C. Mixed derivatives:	
	I. Nitrohalogenated derivatives	14%
	II. Other	16%

(a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.

Leading Nos.	Description of goods	Duty rates
<u>II. - ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</u>		
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	A. Saturated monohydric alcohols:	
	I. Methanol (methyl alcohol)	10%
	II. N-propyl alcohol and isopropyl alcohol	15%
	III. Butyl alcohols:	
	a. tertiary-Butyl alcohol	8%
	b. Other butyl alcohols (List G)	14%
	IV. Amyl alcohols	20%
	V. Other	10%
	E. Unsaturated monohydric alcohols:	
	I. Allyl alcohol	14%
	II. Other	15%
	C. Polyhydric alcohols:	
	I. Diols, triols and tetrols	19%
	II. Mannitol, and sorbitol	17%
	III. Other polyhydric alcohols	14%
	IV. Halogenated, sulphonated, nitrated or nitrosated derivatives of polyhydric alcohols	10%
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	A. Cyclanic, cyclenic or cycloterpenic:	
	I. Cyclohexanol, methyl- and dimethyl-cyclohexanols	20%
	II. Menthol	11%
	III. Sterols and inositols	14%
	IV. Other	16%
	B. Aromatic:	
	I. Cinnamyl alcohol	13%
	II. Other	17%
<u>III. - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</u>		
29.06	Phenols and phenol-alcohols:	
	A. Monophenols:	
	I. Phenol and its salts (List G)	4%
	II. Cresols and xylenols, and their salts (List G)	3%
	III. Naphthols and their salts	10%
	IV. Other	17%

Heading Nos.	Description of goods	Duty rates
29.06 (cont'd.)	B. Polyphenols: I. Resorcinol and its salts II. Hydroquinone III. Dihydroxynaphthalones and their salts IV. Other	17% 18% 17% 15%
	C. Phenol-alcohols	18%
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols: A. Halogenated derivatives B. Sulphonated derivatives C. Nitrated and nitrosated derivatives: I. Trinitrophenol (picric acid); trinitroresorcinate of lead; trinitroxlenols and their salts II. Dinitrocresols and trinitrometacresol III. Other D. Mixed derivatives	 15% 18%  10% 16% 18% 18%
	<u>IV. - ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, EPOXIDES WITH A THREE OR FOUR MEMBER RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</u>	
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Ethers: I. Acyclic: a. Diethyl ether and dichlorodiethyl ether b. Other II. Cyclanic, cyclenic and cycloterpenic III. Aromatic: a. tertiary-Butyldinitrometacresol methyl ether b. Diphenyl ether c. Mono- and dinitro-phenetoles d. Other B. Ether-alcohols: I. Acyclic II. Cyclic	   25% 17% 17%  18% 17% 17% 16%  20% 14%



Heading Nos.	Description of goods	Duty rates
29.08 (cont'd.)	C. Ether-phenols and ether-phenol-alcohols: I. Guaiacol and potassium guaiacolsulphonate II. Other D. Alcohol peroxides and other peroxides	19% 15% 17%
29.09	Epoxides, epoxyalcohols, epoxyphenols and epoxy-ethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Piperonyl butoxide B. Other	13% 13%
<u>V. - ALDEHYDE-FUNCTION COMPOUNDS.</u>		
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes: A. Acyclic aldehydes: I. Methanal (formaldehyde), trioxan and paraformaldehyde II. Ethanal III. Paraldehyde and metaldehyde IV. Butanal V. Other B. Cyclanic, cyclenic and cycloterpenic aldehydes C. Aromatic aldehydes: I. Cinnamaldehyde II. Other D. Aldehyde-alcohols E. Aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes: I. Methylprotocatechualdehyde (vanillin) and ethylprotocatechualdehyde (ethylvanillin) II. Other	18% 24% 17% 19% 16% 14% 18% 16% 16% 20% 17%
29.12	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11	16%

Heading Nos.	Description of goods	Duty rates
<u>VI. - KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS.</u>		
29.13	Ketones; ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	A. Acyclic ketones:	
	I. Monoketones:	
	a. Acetone	17%
	b. Other	14%
	II. Polyketones	12%
	B. Cyclanic, cyclenic and cycloterpenic ketones:	
	I. Camphor:	
	a. Natural, crude	11%
	b. Other (natural, refined and synthetic)	16%
	II. Other	15%
	C. Aromatic ketones:	
	I. Methyl naphthyl ketone	14%
	II. Benzylideneacetone	17%
	III. Other	18%
	D. Ketone-alcohols and ketone-aldehydes:	
	I. Acyclic, cyclanic, cyclenic and cycloterpenic	14%
	II. Aromatic	18%
	E. Ketone-phenols and other single or complex oxygen-function ketones	18%
	F. Quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function quinones	17%
	G. Halogenated, sulphonated, nitrated or nitrosated derivatives:	
	I. Ketone musk	14%
	II. Bromocamphor	23%
	III. Other	16%

Heading Nos.	Description of goods	Duty rates
<u>VII. - ACIDS, ACID ANHYDRIDES, ACID HALIDES, ACID PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</u>		
29.14	Monoacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	A. Saturated acyclic monoacids:	
	I. Formic acid, its salts and esters	19%
	II. Acetic acid, its salts and esters:	
	a. Acetic acid:	
	1. Crude pyroligenous acid	14%
	2. Other	21%
	b. Salts of acetic acid:	
	1. Pyrolignites (of calcium, etc.)	10%
	2. Sodium acetate	19%
	3. Cobalt acetate	14%
	4. Other	17%
	c. Esters of acetic acid:	
	1. Ethyl, vinyl, propyl and isopropyl acetates	20%
	2. Methyl, butyl, isobutyl, amyl, isoamyl and glycerol acetates	19%
	3. Paraeresyl, phenylpropyl, phenylmethyl, rhodinyl, santalyl and phenylglycol acetates	13%
	4. 16, 17-Dehydropregnenolonacetate	12%
	5. Other	17%
	III. Acetic anhydride	20%
	IV. Halides of acetic acid	10%
	V. Chloroacetic acids, their salts and esters	16%
	VI. Bromoacetic acids, their salts and esters	23%
	VII. Propionic acid, its salts and esters	14%
	VIII. Butyric acids, their salts and esters	15%
	IX. Valeric acids, their salts and esters	13%
	X. Palmitic acid, its salts and esters:	
	a. Palmitic acid	11%
	b. Salts and esters of palmitic acid	16%
	XI. Stearic acid, its salts and esters:	
	a. Stearic acid	12%
	b. Salts and esters of stearic acid:	
	1. Zinc and magnesium stearates	13%
	2. Other	15%
	XII. Other	16%

Heading Nos.	Description of goods	Duty rates
29.14 (cont'd.)	B. Unsaturated acyclic monoacids:	
	I. Methacrylic acid, its salts and esters	17%
	II. Undecylenic acid, its salts and esters:	
	a. Undecylenic acid	13%
	b. Salts and esters of undecylenic acid	16%
	III. Oleic acid, its salts and esters:	
	a. Oleic acid	12%
	b. Salts and esters of oleic acid	16%
	IV. Other	15%
	C. Cyclanic, cyclenic and cycloterpenic monoacids	17%
	D. Aromatic monoacids:	
	I. Benzoic acid, its salts and esters	17%
	II. Benzoyl chloride	18%
	III. Phenylacetic acid, its salts and esters	19%
	IV. Other	16%
29.15	Polyacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	A. Acyclic polyacids:	
	I. Oxalic acid, its salts and esters	19%
	II. Malonic and adipic acids, their salts and esters	17%
	III. Maleic anhydride	15%
	IV. Azelaic and sebacic acids, their salts and esters:	
	a. Azelaic acid and sebacic acid	12%
	b. Salts and esters of azelaic and sebacic acids	16%
	V. Other	16%
	B. Cyclanic, cyclenic and cycloterpenic polyacids	17%
	C. Aromatic polyacids:	
	I. Phthalic anhydride	18%
	II. Other	18%
29.16	Alcohol-acids, aldehyde-acids, ketone-acids, phenol-acids and other single or complex oxygen-function acids, and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	A. Alcohol-acids:	
	I. Lactic acid, its salts and esters	17%
	II. Malic acid, its salts and esters	15%

Heading Nos.	Description of goods	Duty rates
29.16 (cont'd.)	III. Tartaric acid, its salts and esters:	
	a. Crude calcium tartrate	9%
	b. Other	18%
	IV. Citric acid, its salts and esters:	
	a. Citric acid	19%
	b. Crude calcium citrate	7%
	c. Other	20%
	V. Gluconic acid, its salts and esters	23%
	VI. Phenylglycolic acid (mandelic acid), its salts and esters	20%
	VII. Cholic and desoxycholic acids, theirs salts and esters:	
	a. Cholic and desoxycholic acids and their salts	13%
	b. Esters of cholic and desoxycholic acids	16%
	VIII. Other:	
	a. Acyclic	15%
	b. Cyclic	18%
	E. Phenol-acids:	
	I. Salicylic and acetylsalicylic acids, their salts and esters:	
	a. Salicylic acid	21%
	b. Salts of salicylic acid	19%
	c. Esters of salicylic acid:	
	1. Methyl salicylate; phenyl salicylate (salol)	22%
	2. Other	18%
	d. Acetylsalicylic acid, its salts and esters	21%
II. Sulphosalicylic acids, their salts and esters	18%	
III. paraHydrobenzoic acid, its salts and esters	16%	
IV. Gallic acid, its salts and esters:		
a. Gallic acid	14%	
b. Salts and esters of gallic acid	17%	
V. Hydroxynaphthoic acids, their salts and esters	18%	
VI. Other	17%	
C. Aldehyde-acids and ketone-acids:		
I. Dehydrocholic acid and its salts	13%	
II. Ethyl aceto-acetate and its salts	20%	
III. Other	17%	
D. Other single or complex oxygen-function acids	17%	

Heading Nos.	Description of goods	Duty rates
<u>VIII. - INORGANIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</u>		
29.17	Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	16%
29.18	Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Dinitroglycol and hexanitromannitol B. Trinitroglycerol and tetranitropentaerythritol (penthrite) C. Dinitrodiethyleneglycol D. Other	12% 15% 15% 17%
29.19	Phosphoric esters and their salts, including lacto-phosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Inositolhexaphosphoric acid, inositolhexa-phosphates and lactophosphates B. Tributyl phosphate, triphenyl phosphate, tri-cresyl phosphate, trixylyl phosphate and tri-chlorethyl phosphate C. Other	15% 15% 17%
29.20	Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%
29.21	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	17%
<u>IX. - NITROGEN-FUNCTION COMPOUNDS.</u>		
29.22	Amine-function compounds: A. Acyclic monoamines: I. Methylamine and di- and trimethylamine, and their salts II. Diethylamine and its salts III. Other B. Acyclic polyamines: I. Hexamethylenediamine and its salts II. Other	16% 11% 14% 16% 15%

Heading Nos.	Description of goods	Duty rates
29,22 (cont'd.)	C. Cyclanic, cyclenic and cyclo-terpenic mono- and polyamines:	
	I. Cyclohexylamine and dimethylcyclohexylamine, and their salts	13%
	II. Other	16%
	D. Aromatic monoamines:	
	I. Aniline, its halogenated, sulphonated, nitrated and nitrosated derivatives and their salts:	
	a. Trinitroanilines and tetranitroanilines	14%
	b. Other	16%
	II. Methyltrinitrophenylnitramine (tetryl)	8%
	III. Teluidines, their halogenated, sulphonated, nitrated and nitrosated derivatives and their salts	16%
	IV. Xylidines, their halogenated, sulphonated, nitrated and nitrosated derivatives and their salts	15%
	V. Diphenylamine and its halogenated, sulphonated, nitrated and nitrosated derivatives and their salts:	
	a. Hexanitrodiphenylamine (hexyl)	8%
	b. Other	16%
	VI. AlphaNaphthylamine, betaNaphthylamine, their halogenated, sulphonated, nitrated and nitrosated derivatives and their salts:	
	a. betaNaphthylamine and its salts	14%
	b. Other	16%
	VII. Other	16%
	E. Aromatic polyamines:	
	I. Phenylenediamines and tolylenediamines, their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	14%
	II. Other	16%
29,23	Single or complex oxygen-function amino-compounds:	
	A. Amino-alcohols, their ethers and esters:	
	I. mono-Ethanolamine and its salts	14%
	II. Other	16%
	B. Amino-naphthols and other amino-phenols, their ethers and esters:	
	I. Anisidines, dianisidines, phenetidines, and their salts	18%
	II. Other	16%
	C. Amino-aldehydes; amino-ketones and amino-quinones	16%

Heading Nos.	Description of goods	Duty rates
29.23 (cont'd.)	D. Amino-acids:	
	I. Lysine, its esters, and their salts	13%
	II. Sarcosine and its salts	15%
	III. Glutamic acid and its salts	19%
	IV. Other	17%
	E. Amino-alcohol-phenols, amino-acid-phenols and other single or complex oxygen-function amino-compounds	17%
29.24	Quaternary ammonium salts and hydroxides, including lecithins and other phosphoaminolipins:	
	A. Lecithin and other phosphoaminolipins	14%
	B. Other	17%
28.25	Amide-function compounds:	
	A. Acyclic amides:	
	I. Urea	16%
	II. Asparagine and its salts:	
	a. Asparagine	14%
	b. Asparagine salts	17%
	III. Other	18%
	B. Cyclic amides:	
	I. Ureines:	
	a. paraEthoxyphenylurea (dulcin)	12%
	b. Other	15%
	II. Ureides:	
	a. Ethylphenylmalonylurea and its salts	22%
	b. Diethylmalonylurea and its salts	19%
	c. Other	17%
	III. Other cyclic amides	17%
29.26	Imide-function compounds and imine-function compounds:	
	A. Imides:	
	I. Benzoicsulphimides (saccharin)	15%
	II. Other	17%
	B. Imines:	
	I. Aldimines	18%
	II. Other imines:	
	a. Guanidine and its salts	17%
	b. Hexamethylenetetramine	18%
	c. Trimethylenetrinitramine (hexogen)	11%
	d. Other	17%
29.27	Nitrile-function compounds	17%



Heading Nos.	Description of goods	Duty rates
29.28	Diazo-, azo- and azoxy-compounds	16%
29.29	Organic derivatives of hydrazine or of hydroxylamine	17%
29.30	Compounds with other nitrogen-functions	17%
<u>X. - ORGANIC-INORGANIC COMPOUNDS AND HETEROCYCLIC COMPOUNDS.</u>		
29.31	Organo-sulphur compounds:	
	A. Xanthates	14%
	B. Other	18%
29.32	Organo-arsenic compounds	17%
29.33	Organo-mercury compounds	17%
29.34	Other organo-inorganic compounds:	
	A. Tetraethyl-lead	20%
	B. Other	18%
29.35	Heterocyclic compounds, including nucleic acids:	
	A. Furfuraldehyde (furfural, furfural) and benzofuran (coumarone)	14%
	B. Furfuryl and tetrahydrofurfuryl alcohols	17%
	C. Thiophen	14%
	D. Carbazole and its salts	13%
	E. Pyridine and its salts	10%
	F. Indole and betamethylindole (skatole), and their salts	12%
	G. Esters of pyridine-beta-carboxylic acid (nicotinic); diethylamide of nicotinic acid and its salts	14%
	H. Quinoline and its salts	17%
	IJ. Alkylaminoacridines and their salts	13%
	K. Phenyl-1-dimethyl-2,3-pyrazolone-5 (analgesine) and phenyl-1-dimethyl-2,3-dimethylamino-4-pyrazolone-5 (dimethyl-amino-analgesine), and their derivatives:	
	I. Phenyl-1-dimethyl-2,3-isopropyl-4-pyrazolone-5 (isopropylanalgesine)	15%
	II. Other	25%
	L. Nucleic acids and their salts	18%
	M. beta-Picoline	12%
	N. Dibenzothiazolyl disulphide; mercaptobenzimidazole; mercaptobenzothiazole and its salts	18%
	C. Other	16%

Heading Nos.	Description of goods	Duty rates
29.36	Sulphonamides	18%
29.37	Lactones and lactams; sultones and sultams:	
	A. Lactones:	
	I. Santonin	13%
	II. Coumarin and methylcoumarin	18%
	III. Ethylcoumarin	14%
	IV. Phenolphthalein	18%
	V. Cther	15%
	B. Lactams, sultones and sultams	17%
	<u>XI. - PROVITAMINS, VITAMINS, HORMONES AND ENZYMES, NATURAL OR REPRODUCED BY SYNTHESIS.</u>	
29.38	Provitamins and vitamins, natural or reproduced by synthesis, including concentrates and intermixtures, whether or not in any solvent:	
	A. Provitamins, unmixed, whether or not in aqueous solution	14%
	B. Vitamins, unmixed, whether or not in aqueous solution:	
	I. Vitamins A, B <sub>2</sub> , B <sub>3</sub> , B <sub>6</sub> , B <sub>12</sub> and H	9%
	II. Vitamin B <sub>9</sub>	18%
	III. Vitamin C	12%
	IV. Cther vitamins	14%
	C. Natural concentrates of vitamins:	
	I. Natural concentrates of vitamins A + D	9%
	II. Cther	14%
	D. Intermixtures, whether or not in any solvent; non aqueous solutions of provitamins or vitamins	18%
29.39	Hormones, natural or reproduced by synthesis:	
	A. Adrenalin	17%
	B. Insulin	16%
	C. Pituitary (anterior) and similar hormones:	
	I. Gonadotrop hormones	11%
	II. Cther	15%
	D. Adrenal (cortex) hormones:	
	I. Cortisone, hydrocortisone, and their acetates; prednisone and 1:2 dehydrohydrocortisone	11%
	II. Cther	14%
	E. Cther hormones	14%

Heading Nos.	Description of goods	Duty rates
29.40	Enzymes	13%
<u>XII. - GLYCOSIDES AND VEGETABLE ALKALCIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.</u>		
29.41	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:	
	A. Digitalis glycosides	12%
	B. Glycyrrhizin and glycyrrhizates	11%
	C. Rutin and its derivatives	18%
	D. Other	14%
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:	
	A. Of the opium group:	
	I. Thebaine and its salts	13%
	II. Other	17%
	B. Of cinchona:	
	I. Quinine and quinine sulphate	9%
	II. Other	12%
	C. Other alkaloids:	
	I. Caffeine and its salts	13%
	II. Cocaine and its salts:	
	a. Crude cocaine	5%
	b. Other	17%
	III. Emetine and its salts	10%
	IV. Ephedrine and its salts	16%
	V. Nicotine and its salts	11%
	VI. Theobromine and its derivatives:	
	a. Theobromine	10%
	b. Theobromine derivatives	15%
	VII. Theophylline and theophylline-ethylenediamine, and their salts	17%
	VIII. Other	13%
<u>XIII. - OTHER ORGANIC COMPOUNDS.</u>		
29.43	Sugars, chemically pure, other than sucrose:	
	A. Glucose	
	B. Lactose	
	C. Rhamnose, raffinose and mannose	
	D. Other	

Heading Nos.	Description of goods	Duty rates
29.44	Antibiotics:	
	A. Penicillins	21%
	B. Streptomycin and dihydrostreptomycin	9%
	C. Chloramphenicol	13%
	D. Other antibiotics	9%
29.45	Other organic compounds:	
	A. Copper acetoarsenite (Schweinfurt green)	13%
	B. Other	20%

CHAPTER 30

Pharmaceutical products.

Notes.

1. - For the purposes of heading No. 30.03, "medicaments" means goods (other than foods or beverages such as dietetic, diabetic or fortified foods, tonic beverages, spa water) not falling within heading No. 30.02 or 30.04 which are either:

(a) Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses; or

(b) Unmixed products suitable for such uses put up in measured doses or in packings of a kind sold by retail for therapeutic or prophylactic purposes.

For the purposes of these provisions and of Note 3 (d) to this Chapter, the following are to be treated:

(A) As unmixed products:

(1) Unmixed products dissolved in water;

(2) All goods falling in Chapter 28 or 29 (other than colloidal precious metals); and

(3) Simple vegetable extracts falling in heading No. 13.03, merely standardised or dissolved in any solvent;

(B) As products which have been mixed:

(1) Colloidal solutions and suspensions (other than colloidal sulphur);

(2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and

- (3) Salts and concentrates obtained by evaporating natural mineral waters.
2. - The headings of this Chapter are to be taken not to apply to:
- (a) Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.C5);
  - (b) Dentifrices of all kinds, including those having therapeutic or prophylactic properties (heading No. 33.C6); or
  - (c) Medicated soap of all kinds (heading No. 34.C1).
3. - Heading No. 30.C5 is to be taken to apply, and to apply only, to:
- (a) Sterile surgical catgut and similar sterile suture materials;
  - (b) Sterile laminaria and sterile laminaria tents;
  - (c) Sterile absorbable surgical haemostatics;
  - (d) Spacifying preparations for X-ray examinations and diagnostic reagents (excluding those of heading No. 30.C2) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses;
  - (e) Dental cements and other dental fillings; and
  - (f) First-aid boxes and kits.

Heading Nos.	Description of goods	Duty rates
30.C1	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
	A. Glands and other organs, dried:	
	I. Powdered	10%
	II. Not powdered:	
	a. Spinal cord and lungs	3%
	b. Other	8%
	B. Not specified	11%
30.C2	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products:	
	A. Antisera and vaccines	15%
	B. Ferments	17%
	C. Other	14%

Heading Nos.	Description of goods	Duty rates
30.03	Medicaments (including veterinary medicaments): A. Not put up for retail sale: I. Containing iodine or iodine derivatives II. Other: a. Containing penicillins or streptomycin or their derivatives b. Not specified B. Put up for retail sale: I. Containing iodine or iodine derivatives II. Other: a. Containing penicillins or streptomycin or their derivatives b. Not specified	29% 17% 15% 34%
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter	17%
30.05	-Other pharmaceutical goods	15%

CHAPTER 31

Fertilisers

Notes.

1. - Heading No. 31.02 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:

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

- (i) Sodium nitrate containing not more than sixteen per cent by weight of nitrogen;
- (ii) Ammonium nitrate, whether or not pure;
- (iii) Ammonium sulphonitrate, whether or not pure;
- (iv) Ammonium sulphate, whether or not pure;
- (v) Calcium nitrate containing not more than sixteen per cent by weight of nitrogen;

- (vi) Calcium nitrate-magnesium nitrate, whether or not pure;
  - (vii) Calcium cyanamide containing not more than twenty-five per cent by weight of nitrogen, whether or not treated with oil;
  - (viii) Urea containing not more than forty-five per cent by weight of nitrogen.
- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
  - (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.
  - (D) Liquid fertilisers consisting of the goods of sub-paragraphs 1 (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or liquid ammonia solution.
2. - Heading No. 31.03 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:
- (A) Goods which answer to one or other of the descriptions given below:
    - (i) Basic slag;
    - (ii) Disintegrated (calcined) calcium phosphates (thermo-phosphates and fused phosphates) and calcined natural aluminium calcium phosphates;
    - (iii) Superphosphates (single, double or triple);
    - (iv) Calcium hydrogen phosphate containing not less than 0.2 per cent by weight of fluorine.
  - (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
  - (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.
3. - Heading No. 31.04 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:
- (A) Goods which answer to one or other of the descriptions given below:
    - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinit);
    - (ii) Crude potassium salts obtained by the treatment of residues of beet molasses;

- (iii) Potassium chloride, whether or not pure, except as provided in Note 6 (c) below;
  - (iv) Potassium sulphate containing not more than fifty-two per cent by weight of  $K_2O$ ;
  - (v) Magnesium sulphate-potassium sulphate containing not more than thirty per cent by weight of  $K_2O$ .
- (B) Fertilisers consisting of any of the goods described in (i) above, but without quantitative criteria, mixed together.
4. - Ammonium phosphates containing not less than six milligrammes of arsenic per kilogramme are to be classified in heading No. 31.05.
5. - For the purposes of the quantitative criteria specified in Notes 1 (A), 2 (A), 3 (A) and 4 above, the calculation is to be made on the dry anhydrous product.
6. - This Chapter does not cover:
- (a) Animal blood of heading No. 05.15;
  - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 1 (A), 2 (A), 3 (A) or 4 above); or
  - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than two and a half grammes each, of heading No. 38.19; optical elements of potassium chloride (heading No. 90.01).

Heading Nos.	Description of goods	Duty rates
31.01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated	Free
31.02	Mineral or chemical fertilisers, nitrogenous: A. Natural sodium nitrate (a) B. Other	Free 10%
31.03	Mineral or chemical fertilisers, phosphatic: A. Mentioned in letter A of Note 2 to this Chapter: I. Basic slag II. Superphosphates III. Other B. Mentioned in letters B and C of Note 2 to this Chapter	Free 6% Free 4%

- (a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.



Heading Nos.	Description of goods	Duty rates
31.04	Mineral or chemical fertilisers, potassic:	
	A. Mentioned in letter A of Note 3 to this Chapter	Free
	B. Mentioned in letter B of Note 3 to this Chapter	3%
31.05	Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding ten kilogrammes:	
	A. Other fertilisers:	
	I. Ammonium phosphates; phosphonitrates; ammonium-potassium phosphates	7%
	II. Other:	
	a. Nitrogenous:	
	1. Containing more than 10% by weight of nitrogen	10%
	2. Other	7%
	b. Not specified	4%
	E. Goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding ten kilogrammes	11%

CHAPTER 32

Tanning and dyeing extracts; tannins and their derivatives; dyes, colours, paints and varnishes; putty, fillers and stoppings; inks

Notes.

1. - This Chapter does not cover:

(a) Separate chemically defined elements and compounds (except those falling within heading No. 32.04 or 32.05, inorganic products of a kind used as luminophores (heading No. 32.07), and also dyes in forms or packings of a kind sold by retail falling within heading No. 32.09); or

(b) Protein derivatives of tannins falling within headings Nos. 35.01 to 35.04.

2. - Heading No. 32.05 is to be taken to include mixtures of stabilised diazonium salts and coupling compounds for the production of insoluble azoic dyestuffs on the fibre.

3. - Headings Nos. 32.05, 32.06 and 32.07 are to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles. The headings are not to be applied, however, to prepared pigments falling within heading No. 32.09.
4. - Heading No. 32.09 is to be taken to include solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.06 in volatile organic solvents if, and only if, the weight of the solvent exceeds fifty per cent of the weight of the solution.
5. - The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. - The expression "stamping foils" in heading No. 32.09 is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands, and consisting of:
  - (a) Thin sheets composed of metallic powder (including powder of precious metal), or pigment, agglomerated with glue, gelatin or other binder; or
  - (b) Metallic powder (for example, gold or aluminium), or pigment, deposited on paper, artificial plastic material or other support.

Heading Nos.	Description of goods	Duty rates
32.01	Tanning extracts of vegetable origin: A. Wattle-bark extract (List G) B. Quebracho extract (List G) C. Other extracts	10% Free 9%
32.02	Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives	10%
32.03	Synthetic tanning substances, whether or not mixed with natural tanning materials; artificial bates for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)	10%

Heading Nos.	Description of goods	Duty rates
32.041	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:	
	A. Colouring matter of vegetable origin:	
	I. Black cutch (acacia catechu)	Free
	II. Extracts of Persian berries and of madder; woad	6%
	III. Litmus	3%
	IV. Other	9%
	B. Colouring matter of animal origin	10%
32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:	
	A. Synthetic organic dyestuffs	17%
	B. Preparations mentioned in Note 3 to this Chapter	20%
	C. Synthetic organic products of a kind used as luminophores	19%
	D. Products of the kind known as optical bleaching agents	17%
	E. Natural indigo	9%
32.06	Colour lakes	16%
32.07	Other colouring matter; inorganic products of a kind used as luminophores:	
	A. Other colouring matter:	
	I. Mineral blacks not elsewhere specified or included	9%
	II. Soluble Vandyke brown and similar products	9%
	III. Pigments with a basis of zinc sulphide (lithopone and the like)	12%
	IV. Pigments with a basis of titanium oxide	15%
	V. Pigments with a basis of lead, barium, zinc or strontium chromates	17%
	VI. Molybdate red	11%
	VII. Other	14%
	B. Preparations mentioned in Note 3 to this Chapter	16%
	C. Inorganic products of a kind used as luminophores	12%

Heading Nos.	Description of goods	Duty rates
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes:	
	A. Prepared pigments, prepared opacifiers and prepared colours	15%
	B. Vitrifiable enamels and glazes	16%
	C. Liquid lustres and similar products; engobes (slips)	13%
	D. Glass frit and other glass, in the form of powder, granules or flakes	8%
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; other paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes in forms or packings of a kind sold by retail:	
	A. Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; other paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint and enamel media:	
	I. Pearl essence	16%
	II. Other	19%
	B. Stamping foils	17%
	C. Dyes in forms or packings of a kind sold by retail	16%
32.10	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories	22%

Heading Nos.	Description of goods	Duty rates
32.11	Prepared driers	17%
32.12	Glaziers' putty; grafting putty; painters' fillings, stopping and sealing pastes, and similar pastes	11%
32.13	Writing ink, printing ink and other inks:	
	A. Writing and drawing inks	15%
	B. Printing ink	18%
	C. Other inks	16%

CHAPTER 33

Essential oils and resinoids; perfumery, cosmetics and toilet preparations

Notes.

1. - This Chapter does not cover:
  - (a) Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (heading No. 22.09);
  - (b) Soap falling within heading No. 34.01; or
  - (c) Spirits of turpentine or other products falling within heading No. 38.07.
2. - Heading No. 33.06 is to be taken to apply, "inter alia", to products (whether or not mixed), other than those of heading No. 33.05, suitable for use as perfumery, cosmetics or toilet preparations, put up in packings of a kind sold by retail for such use.

Heading Nos.	Description of goods	Duty rates
33.01	Essential oils (terpeneless or not); concretes and absolutes; resinoids:	
	A. Essential oils, not terpeneless:	
	I. Cf citrus fruit	12%
	II. Other	5%
	E. Essential oils, terpeneless:	
	I. Cf citrus fruit	12%
	II. Other	10%
	C. Resinoids	7%

Heading Nos.	Description of goods	Duty rates
33.02	Terpenic by-products of the detorpenation of essential oils	10%
33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration	9%
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries	10%
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	12%
33.06	Perfumery, cosmetics and toilet preparations: A. Shaving creams B. Other	20% 18%

CHAPTER 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and dental waxes

Notes.

1. - This Chapter does not cover:

- (a) Separate chemically defined compounds; or
- (b) Dentifrices, shaving creams or shampoos whether or not containing soap or organic surface-active agents (heading No. 33.06).

2. - Heading No. 34.01 is to be taken to apply only to soap, soluble in water, with or without the addition of other substances (for example, disinfectants, abrasive powders, fillers or medicaments).

3. - The reference in heading No. 34.03 to petroleum and shale oils is to be taken to apply to the products defined in Note 3 of Chapter 27.
4. - In heading No. 34.04 the expression "prepared waxes, not emulsified or containing solvents" is to be taken to apply only to:
- (A) Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes;
  - (B) Mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and
  - (C) Mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.

The heading is to be taken not to apply to:

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

Heading Nos.	Description of goods	Duty rates
34.01	Soap, including medicated soap	19%
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap	17%
34.03	Lubricating preparations consisting of mixtures of oils or fats or of mixtures with a basis of oils or fats, but not including preparations containing seventy per cent or more by weight of petroleum or shale oils:	
	A. Containing petroleum or shale oils	10%
	B. Other	10%
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents	12%
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04:	
	A. Polishes and creams for footwear, furniture or floors	16%
	B. Other	15%

Heading Nos.	Description of goods	Duty rates
34.C6	Candles, tapers, night-lights and the like	16%
34.C7	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms	16%

CHAPTER 35

Albuminoidal substances; glues

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Note.

This Chapter does not cover:

- (a) Protein substances put up as medicaments (heading No. 30.C3); or
- (b) Gelatin postcards and other products of the printing industry (Chapter 49).

Heading Nos.	Description of goods	Duty rates
35.C1	Casein, caseinates and other casein derivatives; casein glues:	
	A. Casein:	
	I. For the manufacture of artificial textile fibres (a)	2%
	II. For other industrial purposes than the preparation of foodstuffs or fodder (a)	6%
	III. Other	14%
	B. Casein glues	13%
	C. Other	10%

- (a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.



Heading Nos.	Description of goods	Duty rates
35.02	Albumins, albuminates and other albumin derivatives: A. Albumins: I. Unfit, or rendered unfit, for human consumption (a) II. Other E. Albuminates and other albumin derivatives	Free 10% 12%
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass: A. Isinglass B. Other	10% 15%
35.04	Peptones and other protein substances and their derivatives; hide powder, whether or not chromed	12%
35.05	Dextrins; soluble or roasted starches; starch glues: A. Dextrins; soluble or roasted starches B. Starch glues	26% 22%
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of one kilogramme: A. Prepared glues, not elsewhere specified or included: I. Vegetable glues: a. Obtained from natural gums b. Other II. Other glues E. Products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of one kilogramme	11% 19% 16% 19%

(a) Entry under this sub-heading of albumins rendered unfit for human consumption is subject to conditions to be stipulated by the competent authorities.

CHAPTER 36

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

Notes.

1. - This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. - Heading No. 36.00 is to be taken to apply only to:
  - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar solid or semi-solid fuels;
  - (b) Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding three hundred cubic centimetres; and
  - (c) Resin torches, firelighters and the like.

Heading Nos.	Description of goods	Duty rates
36.01	Propellent powders:	
	A. Black powder (gunpowder)	8%
	B. Other	11%
36.02	Prepared explosives, other than propellent powders	16%
36.03	Mining, blasting and safety fuses	15%
36.04	Percussion and detonating caps; igniters; detonators	24%
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets):	
	A. Amorces in strips or rolls for lighters, miners' lamps, and the like	13%
	B. Other	18%
36.06	Matches (excluding Bengal matches)	14%
36.07	Ferro-cerium and other pyrophoric alloys in all forms	15%
36.08	Other combustible preparations and products	19%

CHAPTER 37

Photographic and cinematographic goods

Notes.

1. - This Chapter does not cover waste or scrap materials.
2. - Heading No. 37.08 is to be taken to apply only to:
  - (a) Chemical products mixed or compounded for photographic uses (for example, sensitised emulsions, developers and fixers); and
  - (b) Unmixed substances suitable for such uses and put up in measured portions or put up for sale by retail in a form ready for use.

The heading does not apply to photographic pastes or gums, varnishes or similar products.

Additional Notes.

1. - In the case of sound films imported in two bands (the band bearing only the images and the band used for recording the sound), each band is to be assessed for duty at its relevant duty rates.
2. - The expression "newsreels" (sub-heading 37.07 B I) shall be taken to apply to films of a length of less than 330 metres and depicting current events of a political, sporting, military, scientific, literary, folkloric, touristic, society, etc. nature.

Heading Nos.	Description of goods	Duty rates
37.01	Plates, sensitised, unexposed, of glass or other materials (including film in the flat)	21%
37.02	Film in rolls, sensitised, unexposed, perforated or not	20%
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed	23%
37.04	Sensitised plates and film, exposed but not developed, negative or positive: A. Cinematograph films: I. Negative; intermediate positives II. Other positive films           per 100 metres B. Other	Free 2.35 C.M.U. Free

Heading Nos.	Description of goods	Duty rates
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive: A. Microfilms B. Other	5% 12%
37.06	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive: A. Negative; intermediate positives B. Other positive films per 100 metres	Free 2.35 C.M.U.
37.07	Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive: A. Negative; intermediate positives B. Other positive films: I. Newsreels per 100 metres II. Other, of a width of: a. Less than 10 mm per 100 metres b. 10 mm or more; but less than 34 mm per 100 metres c. 34 mm or more, but less than 54 mm per 100 metres d. 54 mm or more per 100 metres	Free 2.25 C.M.U. 0.50 C.M.U. 3.50 C.M.U. 5 C.M.U. 5 C.M.U.
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography	15%

CHAPTER 38

Miscellaneous chemical products

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Notes.

1. - This Chapter does not cover:

(a) Separate chemically defined elements or compounds with the exception of the following:

(1) Artificial graphite (heading No. 38.01);

(2) Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products put up as described in heading No. 38.11;

(3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.17);

(4) Products specified in Note 2 (a), 2 (c), 2 (d) or 2 (f) below.

(b) Medicaments (heading No. 30.03).

2. - Heading No. 38.19 is to be taken to include the following goods which are to be taken not to fall within any other heading of the Tariff:

(a) Cultured crystals (other than optical elements) weighing not less than two and a half grammes each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals;

(b) Fusel oil;

(c) Ink removers put up in packings for sale by retail;

(d) Stencil correctors put up in packings for sale by retail;

(e) Ceramic firing testers, fusible (for example, Seger cones); and

(f) Plasters specially prepared for use in dentistry.

Heading Nos.	Description of goods	Duty rates
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil: A. Artificial graphite: I. Imported in immediate packings of a net capacity of 1 kg. or less II. Other E. Natural or artificial colloidal graphite	10% 6% 9%
38.02	Animal black (for example, bone black and ivory black), including spent animal black	7%
38.03	Activated carbon (decolourising, depolarising or adsorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products: A. Activated carbon B. Other	16% 14%
38.04	Ammoniacal gas liquors and spent oxide produced in coal gas purification: A. Ammoniacal gas liquors E. Spent oxide	10% 4%

Heading Nos.	Description of goods	Duty rates
38.05	Tall oil: A. Crude B. Other	4% 7%
38.06	Concentrated sulphite lye	9%
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol): A. Spirits of turpentine B. Other	5% 7%
38.08	Resin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; resin spirit and resin oils: A. Resin, including "resinous pitch" B. Resin spirit and resin oils C. Other	6% 7% 10%
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.10); wood creosote; wood naphtha; acetone oil: A. Wood tar B. Wood creosote C. Wood naphtha D. Other	4% 11% 16% 8%
38.10	Vegetable pitch of all kinds; brewers' pitch and similar compounds based on resin or on vegetable pitch; foundry core binders based on natural resinous products	8%
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers): A. Sulphur put up in forms for sale by retail or in packings of a net capacity of 1 kg. or less B. Preparations based on copper compounds C. Other	9% 8% 15%

Heading Nos.	Description of goods	Duty rates
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries: A. Prepared glazings and prepared dressings: I. With a basis of amylaceous substances II. Other B. Prepared mordants	20% 14% 14%
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes: A. Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials B. Other	14% 9%
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils: A. Anti-knock preparations based on tetraethyl-lead (ethyl-fluid) B. Other: I. For lubricants: a. Containing petroleum or shale oils b. Other II. Not specified	19% 13% 16% 17%
38.15	Prepared rubber accelerators	16%
38.16	Prepared culture media for development of micro-organisms	11%
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	15%
38.18	Composite solvents and thinners for varnishes and similar products	18%

Heading Nos.	Description of goods	Duty rates
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
	A. Fusel oil; dippel's oil	7%
	B. Naphthenic acids and their non water-soluble salts; esters of naphthenic acids:	
	I. Naphthenic acids	6%
	II. Other	12%
	C. Sulphonaphthenic acids and their non water-soluble salts; esters of sulphonaphthenic acids	12%
	D. Petroleum sulphonates, non water-soluble; sulphonic acids of shale oils, thiophenated, and their salts	14%
	E. Mixed alkylenes	Free
	F. Ion exchangers:	
	I. Based on sulphonated carbon, or of natural mineral substances	9%
	II. Other	14%
	G. Catalysts	14%
	H. Getters for vacuum tubes	12%
	IJ. Non-agglomerated metallic carbides	12%
	K. Refractory cements, mortars and similar preparations	4%
	L. Alkaline iron oxide for the purification of coal gas	9%
	M. Electrode compounds in paste form, based on carbonated substances	10%
	N. Accumulator compounds, based on cadmium oxide or nickel hydroxide	15%
	O. Carbon (other than that falling within sub-heading 38.01 A) in metallic-graphitic or other compounds, in the form of small plates, bars or other semi-manufactures	6%
	P. Other	18%



S E C T I O N V I I

ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS  
AND ETHERS, AND ARTICLES THEREOF; RUBBER, SYNTHETIC  
RUBBERS, FACTICE, AND ARTICLES THEREOF

CHAPTER 39

Artificial resins and plastic materials,  
cellulose esters and ethers; articles thereof

Notes.

1. - This Chapter does not cover:

- (a) Stamping foils of heading No. 32.C9;
- (b) Artificial waxes (heading No. 34.C4);
- (c) Synthetic rubbers, as defined for the purposes of Chapter 40, or articles thereof;
- (d) Saddlery or harness (heading No. 42.C1) or travel goods, handbags or other receptacles falling within heading No. 42.C2;
- (e) Plaits, wickerwork or other articles falling within Chapter 46;
- (f) Man-made fibres (Section XI) or articles thereof;
- (g) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops, fans or parts thereof or other articles falling within Section XII;
- (h) Imitation jewellery falling within heading No. 71.16;
- (i) Articles falling within Section XVI (machines and mechanical or electrical appliances);
- (k) Parts of vehicles or aircraft (Section XVII);
- (l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;
- (m) Goods falling within Chapter 91 (for example, clocks, watches and parts thereof);
- (n) Musical instruments or parts thereof or other articles falling within Chapter 92;
- (o) Furniture or parts of furniture (Chapter 94);
- (p) Brushes or other articles falling within Chapter 96;

- (q) Toys, games or sports requisites (Chapter 97); or
  - (r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98.
2. - Headings Nos. 39.01 and 39.02 are to be taken to apply only to goods of a kind produced by chemical synthesis answering to one of the following descriptions:
- (a) Artificial plastics including artificial resins;
  - (b) Silicones;
  - (c) Resols, liquid polyisobutylene, and similar artificial polymers of very high molecular weight.
3. - Headings Nos. 39.01 to 39.06 are to be taken to apply to materials in the following forms only:
- (a) Liquid or pasty (including emulsions, dispersions and solutions);
  - (b) Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms;
  - (c) Monofil of which any cross-sectional dimension exceeds one millimetre; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked;
  - (d) Plates, sheets, strip, film and foil, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom, not further worked;
  - (e) Waste and scrap.

Heading Nos.	Description of goods	Duty rates
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):	
	A. Ion exchangers	19%
	E. Other:	
	I. Phenoplasts:	
	a. In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	15%
	b. In other forms	17%

Heading Nos.	Description of goods	Duty rates
39.01 (cont'd.)	II. Aminoplasts: a. In one of the forms mentioned in Note 3 (a) and (b) to this Chapter b. In other forms III. Alkyds and other polyesters IV. Epoxy resins and ethoxyline resins V. Polyamides VI. Polyurethanes VII. Silicones VIII. Not specified	15% 17% 20% 18% 22% 22% 20% 22%
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylene, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): A. Ion exchangers B. Other: ✓ I. Polyethylene: a. In one of the forms mentioned in Note 3 (a) and (b) to this Chapter b. In other forms II. Polytetrahaloethylenes III. Polysulphchaloethylenes ✓ IV. Polypropylene V. Polyisobutylene VI. Polystyrene and its copolymers: a. In one of the forms mentioned in Note 3 (a) and (b) to this Chapter b. In other forms VII. Polyvinyl chloride: a. In one of the forms mentioned in Note 3 (a) and (b) to this Chapter b. In other forms VIII. Polyvinylidene chloride; copolymers of vinylidene chloride and of vinyl chloride IX. Polyvinyl acetate X. Copolymers of vinyl chloride and of vinyl acetate XI. Polyvinyl alcohols, acetals and ethers XII. Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers	22% 20% 23% 23% 23% 23% 20% 23% 20% 23% 19% 19% 21% 21% 21%

Heading Nos.	Description of goods	Duty rates
39.02 (cont'd.)	XIII. Coumarone resins, indene resins and coumarone-indene resins	19%
	XIV. Other polymerisation and copolymerisation products:	
	a. In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	21%
	b. In other forms	23%
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre:	
	A. Regenerated cellulose:	
	I. Spongy or cellular	22%
	II. Other:	
	a. Sheets, film and strip, coiled or not, of a thickness of less than 0.75 mm.	23%
	b. Not specified	19%
	III. Waste and scrap	16%
	B. Cellulose nitrates:	
	I. Non-plasticised:	
	a. Collodions and celloidin	20%
	b. Other	12%
	II. Plasticised:	
	a. With camphor or otherwise (celluloid, etc.):	
	1. Film, in rolls or bands, for cinematography or photography	15%
	2. Other	17%
	b. Waste and scrap	14%
	C. Cellulose acetates:	
	I. Non-plasticised	19%
	II. Plasticised:	
	a. Prepared moulding powders	15%
	b. Film, in rolls or bands, for cinematography or photography	13%
	c. Sheet, film and strip, coiled or not, of a thickness of less than 0.75 mm	19%
	d. Other:	
	1. Waste and scrap	14%
	2. Not specified	17%

Heading Nos.	Description of goods	Duty rates
39.03 (cont'd.)	D. Other cellulose esters: I. Non-plasticised II. Plasticised: a. Prepared moulding powders b. Film, in rolls or bands, for cinematography or photography c. Sheet, film and strip, coiled or not, of a thickness of less than 0.75 mm d. Other: 1. Waste and scrap 2. Not specified E. Cellulose ethers and other chemical derivatives of cellulose: I. Non-plasticised: a. Ethylcellulose b. Other II. Plasticised: a. Waste and scrap b. Other: 1. Ethylcellulose 2. Not specified F. Vulcanised fibre	18%  15% 14% 20%  14% 18%  15% 19%  16%  16% 20% 14%
39.04	Hardened proteins (for example, hardened casein and hardened gelatin)	10%
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber): A. Run gums B. Ester gums C. Chemical derivatives of natural rubber	14% 17% 18%
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn: A. Alginic acid, its salts and esters B. Other	11% 20%

Heading Nos.	Description of goods	Duty rates
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:	
	A. Cf regenerated cellulose	23%
	B. Cf vulcanised fibre	19%
	C. Cf hardened albuminoidal substances	18%
	D. Cf chemical derivatives of natural rubber	17%
	E. Cf other material	22%

CHAPTER 40

Rubber, synthetic rubbers, factice, and articles thereof

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Notes.

1. - Except where the context otherwise requires, throughout this Tariff the expression "rubber" means the following products, whether or not vulcanised or hardened: natural rubber, balata, gutta-percha and similar natural gums, synthetic rubbers, and factice derived from oils, and such substances reclaimed.
2. - This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI:
  - (a) Knitted or crocheted fabric or articles thereof, elastic or rubberised; other elastic fabric or articles thereof;
  - (b) Textile hosepiping and similar textile tubing, waterproofed by internal coating with rubber;
  - (c) Woven textile fabrics (other than the goods of heading No. 40.06 or 40.10) impregnated, coated, covered or laminated with rubber:
    - (i) Weighing not more than one and a half kilogrammes per square metre; or
    - (ii) Weighing more than one and a half kilogrammes per square meter and containing more than fifty per cent by weight of textile material;and articles of these fabrics;
  - (d) Felt impregnated or coated with rubber and containing more than fifty per cent by weight of textile material, and articles thereof;

(e) Bonded fibre fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, containing more than fifty per cent by weight of textile material, and articles thereof;

(f) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

Textile fabrics covered or laminated with expanded, foam or sponge rubber are in all cases to be classified in Chapter 40 and articles of such products are to be treated as articles of rubber and not as textile articles.

3. - The following are also not covered by this Chapter:

(a) Footwear or parts thereof falling within Chapter 64;

(b) Headgear or parts thereof (including bathing caps) falling within Chapter 65;

(c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI;

(d) Articles falling within Chapter 90, 92, 94 or 96;

(e) Toys, games or sports requisites (other than sports gloves and goods falling within heading No. 40.11) (Chapter 97); or

(f) Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.

4. - In Note 1 to this Chapter and in headings Nos. 40.02, 40.05 and 40.06, the expression "synthetic rubbers" is to be taken to apply to unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur, selenium or tellurium, and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce non-thermoplastic substances which at a temperature between fifteen and twenty degrees Centigrade, will not break on being extended to three times their original length and will return after being extended to twice their original length, within a period of two hours, to a length not greater than one and a half times the original length.

Such substances include polybutadiene, polychlorobutadienes (GRM), polybutadiene-styrene (GRS), polychlorobutadiene-acrylonitrile (GRN), polybutadiene-acrylonitrile (GRN) and butyl rubber (GRI).

Thioplasts (GRP) are also to be taken to be synthetic rubbers.

5. - Headings Nos. 40.01 and 40.02 are to be taken not to apply to rubber containing fillers, reinforcing agents, plasticisers, vulcanising agents, accelerators or colouring matter, or to mixtures of natural rubber with synthetic rubbers or to other mixtures of different kinds of rubber. However, heading No. 40.02 is to be taken to include synthetic rubbers to which mineral oils have been added before coagulation, and also to synthetic rubbers containing preservatives or to which colouring matter has been added solely to facilitate identification.
6. - Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds five millimetres, is to be classified as strip, rod or profile shape, falling within heading No. 40.08.
7. - Heading No. 40.10 is to be taken to include transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber.
8. - For the purposes of headings Nos. 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanised rubber whether or not they have been vulcanised.
9. - In headings Nos. 40.05, 40.08 and 40.15, the expressions "plates", "sheets" and "strip" are to be taken to apply, and to apply only, to plates, sheets and strip, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom not further worked.

In heading No. 40.08 the expressions "rods" and "profile shapes" and in heading No. 40.15 the expressions "rods", "profile shapes" and "tubes" are to be taken to apply, and to apply only, to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading Nos.	Description of goods	Duty rates
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I. - RAW RUBBER.

40.01	Natural rubber, balata, gutta-percha and similar natural gums, raw (including latex, whether or not stabilised):	
	A. Natural rubber	Free
	B. Balata, gutta-percha and similar natural gums	Free



Heading Nos.	Description of goods	Duty rates
40.02	Synthetic rubbers, including synthetic latex, whether or not stabilised; factice derived from oils:	
	A. Synthetic rubbers, including synthetic latex (List G)	Free
	B. Factice derived from oils (List G)	10%
40.03	Reclaimed rubber	3%
40.04	Waste, parings and powder, of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber	Free
<u>II. - UNVULCANISED RUBBER.</u>		
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber	10%
40.06	Unvulcanised natural or synthetic rubber in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, impregnated textile thread; unvulcanised natural or synthetic rubber adhesives on backings of any material including vulcanised rubber; rings and discs):	
	A. Solutions and dispersions	18%
	B. Adhesives on backings of any material	16%
	C. Other	14%
<u>III. - ARTICLES OF UNHARDENED VULCANISED RUBBER.</u>		
40.07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber:	
	A. Vulcanised rubber thread or cord, whether or not textile covered	15%
	B. Textile thread covered or impregnated with vulcanised rubber	10%

Heading Nos.	Description of goods	Duty rates
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:	
	A. Plates, sheets, strip and rods:	
	I. Of foam or sponge rubber	18%
	II. Other	17%
	B. Profile shapes	15%
40.09	Piping and tubing, of unhardened vulcanised rubber	16%
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber	15%
40.11	Rubber tyres, tyre cases, inner tubes and tyre flaps, for wheels of all kinds:	
	A. Solid tyres and cushion tyres	19%
	B. Inner tubes	22%
	C. Tyre cases, tyre flaps and reinforced cycle tyres	22%
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	20%
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber:	
	A. Gloves, including mittens	20%
	B. Articles of apparel and clothing accessories	20%
40.14	Other articles of unhardened vulcanised rubber:	
	A. Of foam or sponge rubber	20%
	E. Other:	
	I. Articles for technical purposes	15%
	II. Not specified	18%
	<u>IV. - HARDENED RUBBER (EBONITE AND VULCANITE);</u> <u>ARTICLES MADE THEREOF.</u>	
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber:	
	A. In bulk, blocks, plates, sheets, strip, rods, profile shapes or tubes	10%
	B. Scrap, powder and waste of hardened rubber	Free
40.16	Articles of hardened rubber (ebonite and vulcanite)	19%

S E C T I O N V I I I

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

CHAPTER 41

Raw hides and skins (other than furskins)  
and leather

Notes.

1. - This Chapter does not cover:

(a) Parings or similar waste, of raw hides or skins (heading No. 05.05 or 05.06);

(b) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01; or

(c) Hides or skins with the hair on, raw, tanned or dressed (Chapter 43), other than raw hides or skins of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Chinese, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs, which fall in heading No. 41.01.

2. - Throughout the Tariff the expression "composition leather" is to be taken to mean only substances of the kind referred to in heading No. 41.10.

Heading Nos.	Description of goods	Duty rates
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool:	
	A. Sheepskins in the wool	Free
	B. Other:	
	I. Fresh, salted or dried	Free
	II. Pickled or limed	Free
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08:	
	A. Merely tanned	9%
	B. Other	10%

Heading Nos.	Description of goods	Duty rates
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08: A. Cf crossed sheep and goats, merely tanned or otherwise prepared but obviously unsuitable for immediate use in the manufacture of leather articles B. Other skins: I. Merely tanned II. Other	Free   6% 10%
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08: A. Cf Indian goat and kid, merely tanned or otherwise prepared but obviously unsuitable for immediate use in the manufacture of leather articles B. Other skins: I. Merely tanned II. Other	Free   7% 10%
41.05	Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08: A. Merely tanned B. Other	8% 9%
41.06	Chamois-dressed leather	10%
41.07	Parchment-dressed leather	10%
41.08	Patent leather and metallised leather	12%
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	Free
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	10%

CHAPTER 42

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

Notes.

1. - This Chapter does not cover:
  - (a) Sterile surgical catgut and similar sterile suture materials (heading No. 30.05);
  - (b) Articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);
  - (c) String or net bags of Section XI;
  - (d) Articles falling within Chapter 64;
  - (e) Headgear or parts thereof falling within Chapter 65;
  - (f) Whips, riding-crops or other articles of heading No. 66.02;
  - (g) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.09 or 92.10);
  - (h) Furniture or parts of furniture (Chapter 94);
  - (i) Toys, games or sports requisites of Chapter 97; or
  - (k) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.
2. - An incomplete or unfinished article is to be classified with the corresponding complete or finished article, provided it has the essential character of that complete or finished article.
3. - For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" is to be taken to apply, "inter alia", to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including watch straps.

Heading Nos.	Description of goods	Duty rates
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal	18%

Heading Nos.	Description of goods	Duty rates
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, haversacks, knapsacks, rucksacks, kitbags), handbags, wallets, purses, satchels, brief-cases, collar-boxes, dressing-cases, pouches, toilet-bags, tool-cases and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric:	
	A. Of artificial plastic sheeting	21%
	E. Of other materials	19%
42.03	Articles of apparel and clothing accessories, of leather or of composition leather:	
	A. Articles of apparel	20%
	E. Gloves, including mitts and mittens:	
	I. Protective gloves for all trades	17%
	II. Sports gloves	19%
	III. Other	19%
	C. Other clothing accessories	19%
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes:	
	A. Conveyor or transmission belts or belting	10%
	E. Pickers and picker stops for weaving looms	16%
	C. Other	13%
42.05	Other articles of leather or of composition leather	17%
42.06	Articles made from gut, from goldbeater's skin, from bladders or from tendons:	
	A. Catgut	7%
	E. Other	12%

CHAPTER 43

Furskins and artificial fur; manufactures thereof

Notes.

1. - Throughout the Tariff references to furskins, other than to raw furskins of heading No. 43.01, are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.

2. - This Chapter does not cover:

- (a) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01;
- (b) Raw hides or skins, with the hair on, of a kind falling within Chapter 41 (see Note 1 (c) to that Chapter);
- (c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03);
- (d) Articles falling within Chapter 64;
- (e) Headgear or parts thereof falling within Chapter 65; or
- (f) Toys, games or sports requisites of Chapter 97.

3. - For the purposes of heading No. 43.02, the expression "plates, crosses and similar forms" means furskins or parts thereof (excluding "dropped" skins) sewn together in rectangles, crosses or trapeziums, without the addition of other materials. Other assembled skins ready for immediate use (or requiring only cutting to become ready for use), and skins or parts of skins sewn together in the form of garments or parts or accessories of garments or of other articles fall within heading No. 43.03.

4. - Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified under heading No. 43.03 or 43.04 as the case may be.

5. - Throughout the Tariff the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving (heading No. 58.04, for example).

Heading Nos.	Description of goods	Duty rates
43.01	Raw furskins	Free
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings, of furskin, including heads, paws, tails and the like (not being fabricated):	
	A. Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms	9%
	B. Pieces or cuttings, of furskin, including heads, paws, tails and the like (not being fabricated)	5%

Heading Nos.	Description of goods	Duty rates
43.C3	Articles of furskin:	
	A. Articles of apparel and clothing accessories	24%
	B. Articles and accessories for use in machinery or mechanical appliances	18%
	C. Other	24%
43.C4	Artificial fur and articles made thereof	22%

S E C T I O N    I X

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

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CHAPTER 44

Wood and articles of wood; wood charcoal  
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Notes.

1. - This Chapter does not cover:

- (a) Wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.C7);
- (b) Wood of a kind used primarily in dyeing or in tanning (heading No. 13.C1);
- (c) Activated carbon (heading No. 38.C3);
- (d) Articles falling within Chapter 46;
- (e) Footwear or parts thereof falling within Chapter 64;
- (f) Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (g) Goods falling within heading No. 68.C9;
- (h) Imitation jewellery falling within heading No. 71.16;
- (ij) Goods falling within Section XVII (for example, wheelwrights' wares);
- (k) Goods falling within Chapter 91 (for example, clocks and clock cases);



- (l) Musical instruments or parts thereof (Chapter 92);
  - (m) Parts of firearms (heading No. 93.06);
  - (n) Furniture or parts thereof falling within Chapter 94;
  - (o) Toys, games or sports requisites or other articles falling within Chapter 97; or
  - (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.
2. - Articles of wood, whether or not comprising accessories or parts of glass, marble or other materials, imported unassembled or disassembled are to be classified as such articles, provided that the parts are imported at the same time.
  3. - In this Chapter, the expression "improved wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
  4. - Headings Nos. 44.19 to 44.28 are to be taken to apply to articles of the respective descriptions of plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.
  5. - Heading No. 44.25 shall be taken not to apply to tools in which metal parts form the blade, working edge, working surface or other working part.

Additional Note.

For the purposes of sub-headings 44.C3 A, 44.C4 A and 44.C5 A, "tropical wood" means wood of the species appearing in the following list:

Commercial names		Scientific names
Standard names	Other names	
Abura	Eakia	(Mitragyna ciliata (Mitragyna stipulosa)
African mahogany and	(Mahogany (Ngollon (Krala	(Khaya ivorensis (Khaya anthotheca
White mahogany	(Mançona	
Avodire	Apaya	Turraeanthus Africana
Azobe	Eongossi	Lophirakalata L. procera

Commercial names		Scientific names
Standard names	Other names	
Guarea	Diambi	(Guarea cedrata (Guarea thompsonii
Dahoma	Singa, Bokungu	(Piptadeniastrum ( africanum (Piptadenia africana
Mecodze	(Kankate, (Kesse, Aye	(Morus mesocycia (Morus lactea
Douka		(Dumoria africana (Mimusops africana
Afzelia	(Lingue (Papao (Apa	(Afzelia pachyloba (Afzelia africana (Afzelia quanzensis (Afzelia spp
Black afara	Enri, Idigbo	Terminalia ivorensis
Ceiba	(Enia, Okha (Fuma	(Ceiba pentandra (Ceiba thoningii
Akomu	(Cardboard (Lolako	(Pycnanthus angolensis (Pycnanthus kombo
Iroko	(Bokko, Mandji (Kambala, Mufula	(Chlorophora excelsa (Chlorophora regia
Kokrodua	Asamela	Afromosia elata
Heavy Sapole	(Cmu, Atom- (Assie	(Entandrophragma (Candollei
Corina, light	(Frake, Cfram (Afara	Terminalia superba
Limbali	(Ditshipi	(Gilbertiodendron Dewe- (vrei = Macrolobium (Dewevrei
Makore	Baku	(Dumoria Heckelii (Mimusops Heckelii
Moabi	Njabi	(Eaillonella toxisperma (Mimusops djave
Mukulungu		Autranella congolensis

Commercial names		Scientific names
Standard names	Other names	
Mutenye		Guibourtia Arnoldiana
Niangon	Cçoue	(Tarrictia utilis (Tarrictia densiflora
Nicve	(Kamashi, (Susumenga	Staudtia gabonensis
Cbeche	(Samba, Ayous, (Jawa, Abachi	Triplochiton sclero- xylon
Czigo and Safukala	(Assia, (Safukala	(Dacryodes buettneri (Pachylobus buettneri (Dacryodes pubescens (Pachylobus pubescens (Dacryodes spp
Padauk, african	(Ceraïl, (N'Gula	Pterocarpus soyauxii
Sapele	Aboudikro	(Entandrophragma (cylindricum
Mfumbi	Assie, Timbi	(Entandrophragma (utile
Tchitola	(Lolaçbola (Tola mafuta (Tola chinfuta	(Cxy stigma oxyphyllum (Pteryopodium oxy- (phyllum
Tali	Kassa	(Erythrophleum gui- (neense (Erythrophleum mi- (cranthum
Tiama	Gedu-Hohor	(Entandrophragma (angolense
Tola	Açba	(Gossweilerodendron (balsamiferum
Wamba		(Tosmannia africana (Tosmannia Claessensi
Wenge	Awong	Millettia Laurentii

Heading Nos.	Description of goods	Duty rates
44.01	Fuel wood, in logs, in billets, in twigs or in faggots; wood-waste, including sawdust	Free
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not	13%
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down:	
	A. Tropical woods of the species specified in the additional Note to this Chapter (1) (List G)	5%
	E. Other:	
	I. Poles of coniferous wood of a length of from 6 metres inclusive to 18 metres inclusive and with a butt circumference of from 45 cm. exclusive to 90 cm. inclusive, injected or otherwise impregnated to any degree (List G)	8%
	II. Not specified (List G)	Free
44.04	Wood, roughly squared or half-squared, but not further manufactured:	
	A. Tropical woods of the species specified in the additional Note to this Chapter (1) (List G)	5%
	E. Other (List G)	Free
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimetres:	
	A. Tropical woods of the species specified in the additional Note to this Chapter (1) (List G)	10%
	B. Coniferous wood of a length of 125 cm. or less and of a thickness of less than 12.5 mm.:	
	I. Boards of a length of from 180 mm. inclusive to 185 mm. inclusive, of a thickness of from 5 mm. exclusive to 7 mm. inclusive and of a width of from 21 mm. inclusive to 68 mm. inclusive (List G)	Free
	II. Other (List G)	13%
	C. Not specified (List G)	Free

(1) See Protocol.

Heading Nos.	Description of goods	Duty rates
44.06	Wood paving blocks	6%
44.07	Railway or tramway sleepers of wood: A. Injected or otherwise impregnated to any degree B. Other	10% 8%
44.08	Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn	7%
44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; wood chips of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids	8%
44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like	7%
44.11	Drawn wood; match splints; wooden pegs or pins for footwear	9%
44.12	Wood wool and wood flour	10%
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured	10%
44.14	Veneer sheets and sheets for plywood (sawn, sliced or peeled), of a thickness not exceeding five millimetres, whether or not reinforced with paper or fabric	10%
44.15	Plywood, blockboard, laminboard, battenboard and veneered panels, whether or not containing any material other than wood; inlaid wood and wood marquetry	15%
44.16	Cellular wood panels, whether or not faced with base metal	10%

Heading Nos.	Description of goods	Duty rates
44.17	"Improved" wood, in sheets, blocks or the like	10%
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	10%
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards	15%
44.20	Wooden picture frames, photograph frames, mirror frames and the like	15%
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings, imported assembled, unassembled or partly assembled: A. Wholly or partly of veneered wood or plywood B. Other	17% 13%
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading No. 44.08	14%
44.23	Builders' carpentry and joinery (including pre-fabricated and sectional buildings and assembled parquet flooring panels)	14%
44.24	Household utensils of wood	15%
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood: A. Handles for articles of cutlery, forks and spoons; brush bodies B. Other	16% 12%
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood: A. Small reels for sewing, embroidery, etc., thread B. Other	9% 16%

Heading Nos.	Description of goods	Duty rates
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood:	18%
44.28	Other articles of wood:	
	A. Moulding patterns	7%
	E. Other	14%

CHAPTER 45

Cork and articles of cork

Notes.

1. - This Chapter does not cover:
  - (a) Footwear or parts of footwear falling within Chapter 64;
  - (b) Headgear or parts of headgear falling within Chapter 65; or
  - (c) Toys, games or sports requisites (Chapter 97).
2. - Natural cork roughly squared or deprived of the outer bark is to be taken to fall within heading No. 45.02 and not within heading No. 45.01.

Heading Nos.	Description of goods	Duty rates
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork:	
	A. Natural cork, unworked, in slabs or parts of slabs, of a thickness exceeding 30 mm. (List G)	5%
	B. Other (List G)	0%

Heading Nos.	Description of goods	Duty rates
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers) (1) (List G)	12%
45.03	Articles of natural cork	20%
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork	20%

CHAPTER 46

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

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Notes.

1. - In this Chapter the expression "plaiting materials" includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not strips of leather, of composition leather or of felt, human hair, horse-hair, textile rovings or yarns, or monofil or strip of Chapter 51.
2. - This Chapter does not cover:
  - (a) Twine, cordage, ropes or cables, plaited or not (heading No. 59.04);
  - (b) Footwear or headgear or parts thereof falling within Chapter 64 or 65;
  - (c) Vehicles and bodies for vehicles of basketware (Chapter 87);  
or
  - (d) Furniture or parts thereof (Chapter 94).
3. - For the purposes of heading No. 46.02 "plaiting materials bound together in parallel strands" means plaiting materials placed side by side and bound together, in the form of sheets, whether the binding materials are of spun textile fibre or not.

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(1) See Protocol.



Heading Nos.	Description of goods	Duty rates
46.C1	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips:	
	A. Cf unspun vegetable materials	3%
	B. Cf strips of paper, mixed or not in any proportion with vegetable materials	10%
	C. Other	13%
46.C2	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles:	
	A. Coarse matting; straw envelopes for bottles, screens and other coarse packing and protective articles	9%
	B. Chinese matting and similar floor coverings	14%
	C. Other articles:	
	I. Cf unspun vegetable materials:	
	a. Not reinforced with paper or fabric	9%
	b. Reinforced with paper or fabric	14%
	II. Cf strips of paper, whether or not mixed in any proportion with vegetable materials	14%
	III. Cf other plaiting materials	19%
46.C3	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.C1 or 46.C2; articles of lacah	18%



CHAPTER 48

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

Notes.

1. - This Chapter does not cover:

- (a) Stamping foils of heading No. 32.C9;
- (b) Perfume and cosmetic papers (heading No. 33.C6);
- (c) Soap papers (heading No. 34.C1), detergent coated papers (heading No. 34.C2) and cellulose wadding, impregnated with polishes, creams or similar preparations (heading No. 34.C5);
- (d) Paper or paperboard, sensitised (heading No. 37.C3);
- (e) Paper-reinforced stratified plastic sheeting (headings Nos. 39.C1 to 39.C6), or vulcanised fibre (heading No. 39.C3), or articles of such materials (heading No. 39.C7);
- (f) Goods falling within heading No. 42.C2 (for example, travel goods);
- (g) Articles falling within any heading in Chapter 46 (manufactures of plaiting materials);
- (h) Paper yarn or textile articles of paper yarn (Section XI);
- (ij) Abrasive paper (heading No. 68.C6) or paper-backed mica splittings (heading No. 68.15) (paper coated with mica powder is, however, to be classified in heading No. 48.C7);
- (k) Paper-backed metal foil (Section XV);
- (l) Perforated paper or paperboard for musical instruments (heading No. 92.1C); or
- (m) Goods falling within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).

2. - Subject to the provisions of Note 3, headings Nos. 48.C1 and 48.C2 are to be taken to include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, including false water-marking, and also paper and paperboard coloured or marbled throughout the mass by any method. They do not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.

3. - Paper or paperboard answering to a description in two or more of the headings Nos. 48.C1 to 48.C7 is to be classified under that one of such headings which occurs latest in the Tariff.

4. - Headings Nos. 48.C1 to 48.C7 are to be taken not to apply to paper, paperboard or cellulose wadding:
- (a) In strips or rolls of a width not exceeding fifteen centimetres; or
  - (b) In rectangular sheets (unfolded if necessary) of which no side exceeds thirty-six centimetres; or
  - (c) Cut into shapes other than rectangular shapes.

Except that hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3, within heading No. 48.C2.

5. - For the purposes of heading No. 48.11, "wallpaper and lincresta" are to be taken to apply only to:
- (a) Paper in rolls, suitable for wall or ceiling decoration, being:
    - (i) Paper with one or with two margins, with or without guide marks; or
    - (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding sixty centimetres;
  - (b) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.
6. - Heading No. 48.15 is to be taken to apply, "inter alia", to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and to toilet paper in rolls or packets, but not to the articles mentioned in Note 7.
7. - Heading No. 48.21 is to be taken to apply, "inter alia", to cards for statistical machines, perforated paper and paperboard cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.
8. - Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49.

Heading Nos.	Description of goods	Duty rates
<b>I. - PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS.</b>		
40.C1	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:	
	A. Paper for newspaper and periodicals	7%
	B. Cigarette paper	14%
	C. Kraft paper and board:	
	I. Paper for the manufacture of paper yarn or for electric cable and wire insulation (a)	6%
	II. Other	18%
	D. Paper weighing 15 gr. or less per square metre, for use in stencil-making (a)	6%
	E. Other	18%
48.C2	Hand-made paper and paperboard	15%
48.C3	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	18%
48.C4	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	18%
48.C5	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:	
	A. Corrugated paper and paperboard	21%
	B. Other	18%
48.C6	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets	20%
48.C7	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets:	
	A. Coated, for stereotyping flongs	14%
	B. Covered with mica powder	15%
	C. Tarred, bituminised, asphalted, reinforced or not, whether or not coated with sand or similar products	17%
	D. Other	19%

(a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.

Heading Nos.	Description of goods	Duty rates
48.08	Filter blocks of paper pulp	17%
48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	15%
<u>II. - PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD.</u>		
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes	15%
48.11	Wallpaper and lincrusta; window transparencies of paper: A. Wallpaper and lincrusta B. Window transparencies of paper	19% 17%
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	19%
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	19%
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	20%
48.15	Other paper and paperboard, cut to size or shape	19%
48.16	Boxes, bags and other packing containers, of paper or paperboard: A. Of corrugated paper and paperboard B. Other	21% 20%
48.17	Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	20%
48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard	21%

Heading Nos.	Description of goods	Duty rates
48.19	Paper or paperboard labels, whether or not printed or gummed	20%
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	19%
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding: A. Perforated paper and paperboard for Jacquard attachments and the like B. Other	13% 19%

CHAPTER 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, type-scripts and plans

Notes.

1. - This Chapter does not cover:
  - (a) Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48);
  - (b) Playing cards or other goods falling within any heading in Chapter 97; or
  - (c) Original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling within heading No. 99.04, antiques of an age exceeding one hundred years or other articles falling within any heading in Chapter 99.
2. - Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within heading No. 49.01 and not within heading No. 49.02.
3. - Heading No. 49.01 is to be extended to apply to:
  - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

(b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and

(c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11.

4. - Headings Nos. 49.C1 and 49.C2 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within heading No. 49.11.
5. - For the purposes of heading No. 49.C3, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.
6. - For the purposes of heading No. 49.C6, the expression "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. Reference in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.
7. - For the purposes of heading No. 49.C9, the expression "picture postcards" means cards consisting essentially of an illustration and bearing printed indications of their use.

Heading Nos.	Description of goods	Duty rates
49.C1	Printed books, booklets, brochures, pamphlets and leaflets	Free
49.C2	Newspapers, journals and periodicals, whether or not illustrated	Free
49.C3	Children's picture books and painting books	15%
49.C4	Music, printed or in manuscript, whether or not bound or illustrated	Free
49.C5	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial); A. Printed globes (terrestrial or celestial) B. Other	16% Free



Heading Nos.	Description of goods	Duty rates
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts	Free
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books: A. Postage, revenue and similar stamps B. Banknotes C. Other: I. Signed and numbered II. Not specified	6% Free Free 15%
49.08	Transfers (Decalcomanias): A. For industrial purposes B. Other	12% 16%
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	15%
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	19%
49.11	Other printed matter, including printed pictures and photographs	16%

S E C T I O N   X I  
TEXTILES AND TEXTILE ARTICLES

Notes.

I. - This Section does not cover:

- (a) Animal brush making bristles or hair (heading No. C5.C2); horsehair or horsehair waste (heading No. C5.C3);
- (b) Human hair or articles of human hair (heading No. C5.C1, 67.C3 or 67.C4), except straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17);
- (c) Vegetable materials falling within Chapter 14;
- (d) Asbestos (heading No. 25.24) or articles of asbestos (heading No. 68.13 or 68.14);
- (e) Articles falling within heading No. 30.C4 or 30.C5 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes; sterile surgical suture materials);
- (f) Sensitised textile fabric (heading No. 37.C3);
- (g) Monofil of which any cross-sectional dimension exceeds one millimetre and strip (artificial straw and the like) of a width exceeding five millimetres, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46);
- (h) Woven textile fabrics, felt or bonded fibre fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40;
- (ij) Skins with their wool on (Chapter 41 or 43), or articles of furskin, artificial fur or articles thereof, falling within heading No. 43.C3 or 43.C4;
- (k) Articles falling within heading No. 42.C1 or 42.C2 (saddlery, harness, travel goods, haversacks, handbags and the like);
- (l) Cellulose wadding (Chapter 48);
- (m) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64;
- (n) Headgear or parts thereof falling within Chapter 65;
- (o) Hair nets of any kind (heading No. 65.C5 or 67.C4, as the case may be);

- (p) Goods falling within Chapter 67;
  - (q) Abrasive-coated threads, cords or fabric (heading No. 60.06);
  - (r) Glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
  - (s) Articles falling within Chapter 94 (furniture and bedding); or
  - (t) Articles falling within Chapter 97 (toys, games and sports requisites).
2. - (A) Goods of a kind falling within any heading in Chapters 50 to 57 and containing two or more textile materials are to be classified according to the following rules:
- (a) Goods containing more than ten per cent by weight of silk, noil or other waste silk or any combination thereof are to be classified in Chapter 50, and, for the purposes of classification in that Chapter, as if consisting wholly of that one of those materials which predominates in weight;
  - (b) All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.
- (B) For the purposes of the above rules:
- (a) Metallised yarn shall be treated as a single textile material and its weight shall be taken as the aggregate of the weight of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as a textile material;
  - (b) Where a heading in question refers to goods of different textile materials (for example, silk and waste silk or carded sheep's or lambs' wool and combed sheep's or lambs' wool), all those materials shall be treated as being one and the same;
  - (c) Except as provided in (B) (a), the weight of constituents other than textile materials is not to be included in the weight of the goods.
- (C) The provisions of paragraphs (A) and (B) above are to be applied also to the yarns referred to in Notes 3 and 4 below.
3. - (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":

- (a) Cf silk, noil or other waste silk, or man-made fibres described in Note 1 (b) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of a weight exceeding two grammes per metre (18,000 denier);
  - (b) Cf man-made fibres described in Note 1 (a) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of a weight exceeding one gramme per metre (9,000 denier);
  - (c) Cf true hemp or flax:
    - (i) Polished or glazed;
    - (ii) Not polished or glazed and of a weight exceeding two grammes per metre;
  - (d) Cf coir, consisting of three or more plies;
  - (e) Cf other vegetable fibres, of a weight exceeding two grammes per metre; or
  - (f) Reinforced with metal.
- (B) Exceptions:
- (a) Yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal;
  - (b) Continuous filament tow of man-made fibres and man-made fibres in slivers or rovings;
  - (c) Silk worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;
  - (d) Metallised yarn, not being yarn reinforced with metal; and
  - (e) Chenille yarn and gimped yarn.
4. - (A) For the purposes of Chapters 50, 51, 53, 54, 55 and 56, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph(B) below, yarn put up:
- (a) In balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
    - (i) 200 grammes in the case of flax and ramie;
    - (ii) 85 grammes in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
    - (iii) 125 grammes in other cases;
  - (b) In hanks or skeins of a weight not exceeding:
    - (i) 85 grammes in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
    - (ii) 125 grammes in other cases;

(c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:

(i) 85 grammes in the case of silk, noil or other waste silk, and man-made fibres (continuous); or

(ii) 125 grammes in other cases.

(B) Exceptions:

(a) Single yarn of any textile material, except:

(i) Single yarn of sheep's or lambs' wool or of fine animal hair, unbleached; and

(ii) Single yarn of sheep's or lambs' wool or of fine animal hair, bleached, dyed or printed, of a length less than 2,000 metres per kilogramme;

(b) Multiple or cabled yarn, unbleached:

(i) Of silk, noil or other waste silk, however put up; or

(ii) Of other textile material except sheep's or lambs' wool or fine animal hair, in hanks or skeins;

(c) Multiple or cabled yarn of silk, noil or other waste silk, bleached, dyed or printed, of a length not less than 75,000 metres per kilogramme, measured multiple; and

(d) Single, multiple or cabled yarn of any textile material:

(i) In cross-reeled hanks or skeins; or

(ii) Put up on supports indicating their use in the textile industry (for example, cops, twisting mill tubes, pirns, conical bobbins or spindles).

(C) The above provisions regarding flax or ramie yarns also apply to hemp yarns.

5. - (a) For the purposes of heading No. 55.C7, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

(b) For the purposes of heading No. 58.C8, "plain" means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling-in of the meshes. In applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.

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

(a) Cut otherwise than into rectangles;

- (b) Made ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain clusters, towels, table cloths, scarf squares and blankets);
  - (c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;
  - (d) Cut to size and having undergone a process of drawn thread work;
  - (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).
7. - The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.

Additional Note.

The classification of products containing two or more textile materials shall be effected, if necessary, within the headings of Chapters 50 to 63, in accordance with the rules provided for in Note 2 A and B of this Section, subject to the following provisions:

- (a) In the case of goods falling within heading Nos. 50.01 to 58.05 inclusive and having a ground fabric and a pile or looped surface or a surface with designs made with thread, no account shall be taken of the ground fabric;
- (b) In the case of goods falling within heading No. 58.07 comprising a support, a core or padding, no account shall be taken of such support, core or padding;
- (c) In the case of embroidery falling within heading No. 58.10, only the ground fabric shall be taken into consideration. However, in the case of embroidery without visible ground, classification shall be carried out solely according to the embroidering threads;
- (d) In the case of goods falling within Chapters 59 to 63, and composed of two or more fabrics, felts, braids, etc., of different textile materials, combined or not with parts constituting only accessories (linings, stiffenings, collars, cuffs, lapels, ribbons and other trimmings, ornamental or not), account shall only be taken, for the application of the above rule of the part considered as giving the goods their essential character within the meaning of Rule 3 for the interpretation of the Tariff.

CHAPTER 5C

Silk and waste silk

Heading Nos.	Description of goods	Duty rates
5C.C1	Silk-worm cocoons suitable for reeling	2%
5C.C2	Raw silk (not thrown) (1) (List G)	10%
5C.C3	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags) (List G)	Free
5C.C4	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale (1) (List G)	12%
5C.C5	Yarn spun from silk waste other than noil, not put up for retail sale (1) (List G)	7%
5C.C6	Yarn spun from noil silk, not put up for retail sale:	
	A. Unbleached	5%
	B. Other	6%
5C.C7	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale:	
	A. Silk yarn	13%
	B. Yarn from waste silk other than noil	11%
	C. Yarn spun from noil silk	10%
5C.C8	Silk-worm gut; imitation catgut of silk	7%
5C.C9	Woven fabrics of silk or of waste silk other than noil:	
	A. Crêpes	17%
	B. Pongee, Habutai, honon, Shantung, corah and similar Eastern fabrics, of pure silk (not mixed with waste silk other than noil or with other textile materials), plain-woven, undischarged or simply discharged	16%
	C. Other	17%
5C.C10	Woven fabrics of noil silk	17%

(1) See Protocol.

CHAPTER 51

Man-made fibres (continuous)

Notes.

1. - Throughout the Tariff, the term "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing processes, either:
  - (a) By polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or
  - (b) By chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.

The expression "synthetic textile fibres" applies to the fibres or filaments described under paragraph (a) above, and the expression "artificial textile fibres" to fibres or filaments described under paragraph (b).

2. - Heading No. 51.01 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.
3. - The expression "yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).
4. - Monofil of man-made fibre materials of which no cross-sectional dimension exceeds one millimetre is to be classified in heading No. 51.01 when of a weight less than 6.6 milligrammes per metre (60 denier) and in heading No. 51.02 in other cases. Monofil of which any cross-sectional dimension exceeds one millimetre is to be classified in Chapter 39.

Strip (artificial straw and the like) of man-made fibre materials is to be classified in heading No. 51.02 when of a width not exceeding five millimetres and in Chapter 39 in other cases.

Heading Nos.	Description of goods	Duty rates
51.01	Yarn of man-made fibres (continuous), not put up for retail sale:	
	A. Yarn of synthetic textile fibres	15%
	B. Yarn of artificial textile fibres	15%



Heading Nos.	Description of goods	Duty rates
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:	
	A. Of synthetic textile materials:	
	I. Monofil	13%
	II. Other	14%
	B. Of artificial textile materials:	
	I. Monofil	9%
	II. Other	10%
51.03	Yarn of man-made fibres (continuous), put up for retail sale:	
	A. Yarn of synthetic textile fibres	19%
	B. Yarn of artificial textile fibres	10%
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02:	
	A. Woven fabrics of synthetic textile fibres	21%
	B. Woven fabrics of artificial textile fibres	20%

CHAPTER 52

Metallised textiles

Heading Nos.	Description of goods	Duty rates
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process	10%
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	17%

## CHAPTER 53

## Wool and other animal hair

Note.

The expression "fine animal hair" means hair of alpaca, llama, vicuna, yak, camel, Angora, Tibetan, Kashmir and similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria and musk rat.

Heading Nos.	Description of goods	Duty rates
53.01	Sheep's or lambs' wool, not carded or combed	Free
53.02	Other animal hair (fine or coarse), not carded or combed: A. Coarse animal hair (bleached, dyed, etc.) and artificially curled B. Other	3% Free
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted	Free
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)	Free
53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed	3%
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale: A. Containing at least 85% by weight of wool E. Other	6% 10%
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale: A. Containing at least 85% by weight of wool E. Other	6% 10%
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale	5%
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	9%
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale	11%

Heading Nos.	Description of goods	Duty rates
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair: A. Containing at least 85% by weight of such textiles B. Other	16% 20%
53.12	Woven fabrics of coarse animal hair other than horsehair	16%
53.13	Woven fabrics of horsehair	16%

CHAPTER 54

Flax and ramie  
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Heading Nos.	Description of goods	Duty rates
54.C1	Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags)	Free
54.C2	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags)	Free
54.C3	Flax or ramie yarn, not put up for retail sale: A. Single, measuring per kg.: I. 45,000 metres or less II. More than 45,000 metres B. Multiple or cabled	10% 6% 10%
54.C4	Flax or ramie yarn, put up for retail sale	17%
54.C5	Woven fabrics of flax or of ramie	21%

CHAPTER 55

Cotton  
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Heading Nos.	Description of goods	Duty rates
55.01	Cotton, not carded or combed	Free
55.02	Cotton linters	Free
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed	Free
55.04	Cotton, carded or combed	3%
55.05	Cotton yarn, not put up for retail sale	10%
55.06	Cotton yarn, put up for retail sale	16%
55.07	Cotton gauze (a)	15%
55.08	Terry towelling and similar terry fabrics, of cotton	16%
55.09	Other woven fabrics of cotton: A. Containing at least 85% by weight of cotton B. Other	17% 19%

CHAPTER 56

Man-made fibres (discontinuous)  
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Note.

Heading No. 56.02 is to be taken to apply only to continuous filament tow of man-made fibres, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specification:

- (a) Length of tow exceeding two metres;
- (b) Twist less than five turns per metre;
- (c) Weight per filament less than 6.6 milligrammes per metre (60 denier);
- (d) In the case of filaments described in Note 1 (a) to Chapter 51, the tow must be drawn, that is to say, be incapable of being stretched by more than one hundred per cent of its length;

(a) See Note 5 (a) to Section XI.

(e) Total weight of tow:

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

(ii) In the case of filaments described in Note 1 (a) to Chapter 51, more than 1.66 grammes per metre (15,000 denier).

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

Heading Nos.	Description of goods	Duty rates
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning: A. Synthetic textile fibres B. Artificial textile fibres	14% 12%
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous): A. Cf synthetic textile fibres B. Cf artificial textile fibres	14% 12%
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning: A. Cf synthetic textile fibres B. Cf artificial textile fibres	14% 12%
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning: A. Synthetic textile fibres B. Artificial textile fibres	14% 13%
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale: A. Cf synthetic textile fibres B. Cf artificial textile fibres	15% 14%
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale: A. Cf synthetic textile fibres B. Cf artificial textile fibres	19% 18%
56.07	Woven fabrics of man-made fibres (discontinuous or waste): A. Cf synthetic textile fibres B. Cf artificial textile fibres	21% 19%

CHAPTER 57

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

Heading Nos.	Description of goods	Duty rates
57.01	True hemp ("Cannabis sativa"), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes)	Free
57.02	Manila hemp (abaca) ("Musa textilis"), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes)	Free
57.03	Jute, raw or processed but not spun; tow and waste of jute (including pulled or garnetted rags or ropes)	Free
57.04	Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes)	Free
57.05	Yarn of true hemp: A. Not put up for retail sale B. Put up for retail sale	10% 17%
57.06	Yarn of jute	10%
57.07	Yarn of other vegetable textile fibres: A. Coir yarn B. Other	Free 10%
57.08	Paper yarn	10%
57.09	Woven fabrics of true hemp	21%
57.10	Woven fabrics of jute	23%
57.11	Woven fabrics of other vegetable textile fibres	20%
57.12	Woven fabrics of paper yarn	19%

CHAPTER 58

Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery

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Notes.

1. - The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within heading No. 58.10.
2. - In headings Nos. 58.01 and 58.02, the words "carpets" and "rugs" are to be taken to extend to fabrics having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59.
3. - For the purposes of heading No. 58.05, the expression "narrow woven fabrics" means:
  - (a) Woven fabrics of a width not exceeding thirty centimetres, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or made otherwise) on both edges;
  - (b) Tubular woven fabrics of a flattened width not exceeding thirty centimetres; and
  - (c) Bias binding with folded edges, of a width when unfolded not exceeding thirty centimetres.Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.
4. - Heading No. 58.08 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within heading No. 59.05.
5. - In heading No. 58.10, the expression "embroidery" means, "inter alia", embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading is to be taken not to apply to needlework tapestry (heading No. 58.03).
6. - The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

Heading Nos.	Description of goods	Duty rates
58.C1	Carpets, carpeting and rugs, knotted (made up or not):	
	A. Cf wool or of fine animal hair	40%
	B. Cf silk, waste silk other than noil, synthetic textile fibres, yarn falling within heading No. 52.C1 or of metal threads	40%
	C. Cf other textile materials	24%
58.C2	Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):	
	A. Carpets, carpeting, rugs, mats and matting	23%
	B. "Kelem", "Schumacks" and "Karamanie" rugs and the like	21%
58.C3	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand	21%
58.C4	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.C8 and fabrics falling within heading No. 58.C5):	
	A. Cf synthetic textile fibres	22%
	B. Cf other textile materials	19%
58.C5	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.C6:	
	A. Narrow woven fabrics:	
	I. Cf velvet, plush, looped fabric or chenille fabric:	
	a. Cf synthetic textile fibres, artificial textile fibres or of cotton	21%
	b. Cf silk, waste silk other than noil or noil silk	20%
	c. Cf other textile materials	18%
	II. Other	18%
	B. Bolduc	16%



Heading Nos.	Description of goods	Duty rates
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	20%
58.07	Chenille yarn, gimped yarn (other than metallised yarn of heading No. 52.C1 and gimped horsehair yarn); braids and ornamental trimmings in the piece, tassels, pompons and the like:	
	A. Chenille yarn	16%
	B. Gimped textile yarn	16%
	C. Braids:	
	I. Of a width of 5 cm. or less, of monofil, strip or similar forms falling within heading No. 51.C1 or 51.C2, of man-made fibres, flax or vegetable textile fibres of Chapter 57	13%
	II. Other	16%
	D. Other	16%
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain (a):	
	A. Tulle	20%
	B. Other net fabrics (but not including woven, knitted or crocheted fabrics)	22%
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs:	
	A. Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics)	22%
	B. Lace:	
	I. Hand made	20%
	II. Machine made	23%
58.10	Embroidery, in the piece, in strips or in motifs	17%

(a) See Note 5 (b) to Section XI.

CHAPTER 59

Wadding and felt; twine, cordage, ropes and cables;  
special fabrics; impregnated and coated  
fabrics; textile articles of a kind  
suitable for industrial use

Notes.

1. - For the purposes of this Chapter, the expression "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and headings Nos. 58.04 and 58.05, the braids and trimmings in the piece of heading No. 58.07, the tulle and other net fabrics of headings Nos. 58.08 and 58.09, lace of heading No. 58.09 and the knitted and crocheted fabrics of heading No. 60.01.
2. - Headings Nos. 59.08 and 59.12 are to be taken not to apply to fabrics in which the impregnation or coating is not apparent or is apparent only by reason of a resulting change of colour. Heading No. 59.12 is also to be taken not to apply to:
  - (a) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
  - (b) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; or
  - (c) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.
3. - In heading No. 59.11 "rubberised textile fabrics" means:
  - (a) Textile fabrics impregnated, coated, covered or laminated with rubber (other than expanded, foam or sponge rubber):
    - (i) Weighing not more than one and a half kilogrammes per square metre; or
    - (ii) Weighing more than one and a half kilogrammes per square metre and containing more than fifty per cent by weight of textile materials; and
  - (b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.
4. - Heading No. 59.16 is to be taken not to apply to:
  - (a) Transmission, conveyor or elevator belting of a thickness of less than three millimetres; or
  - (b) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).

5. - Heading No. 59.17 is to be taken to apply to the following goods which are to be taken as not falling within any other heading of Section XI:

- (a) Textile products (other than those having the character of the products of headings Nos. 59.14 to 59.16), the following only:
  - (i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant;
  - (ii) Bolting cloth;
  - (iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair;
  - (iv) Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft;
  - (v) Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant;
  - (vi) Textile fabrics of the metallised yarn falling within heading No. 52.01, of a kind commonly used in paper-making or other machinery;
  - (vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials;
- (b) Textile articles (other than those of headings Nos. 59.14 to 59.16) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts).

Heading Nos.	Description of goods	Duty rates
59.01	Wadding and articles of wadding; textile flock and dust and mill neps:	
	A. Wadding and articles of wadding	10%
	B. Flock and dust and mill neps:	
	I. Of synthetic or artificial textile materials	8%
	II. Of other textile materials	Free

Heading Nos.	Description of goods	Duty rates
59.02	Felt and articles of felt, whether or not impregnated or coated: A. Felt in the piece or simply cut into square or rectangular form B. Other	16% 19%
59.03	Bonded fibre fabrics and articles of bonded fibre fabrics, whether or not impregnated or coated	18%
59.04	Twine, cordage, ropes and cables, plaited or not	16%
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope: A. Fishing nets (made-up or not): I. Of vegetable textile materials II. Of other textile materials B. Other	14% 19% 19%
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics	18%
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar woven fabrics for hat foundations and similar uses	18%
59.08	Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials	18%
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil: A. Cilcloth and other textile fabrics coated or impregnated with preparations with a basis of drying oil B. Cilsilk and similar oiled fabrics	19% 17%
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not	20%

Heading Nos.	Description of goods	Duty rates
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods: A. Rubberised textile fabrics B. Fabrics specified in Note 3 (b) of this Chapter	18% 15%
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like	18%
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	18%
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles	17%
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials	19%
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material	14%
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant: A. Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar products of a kind commonly used in machinery or plant B. Bolting cloth, made-up or not: I. Of silk or of waste silk other than noil II. Of other textile materials C. Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft D. Other	13% 10% 16% 15% 16%

CHAPTER 60

Knitted and crocheted goods

Notes.

1. - This Chapter does not cover:
  - (a) Crochet lace of heading No. 58.09;
  - (b) Knitted or crocheted goods falling within Chapter 59;
  - (c) Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters or the like (heading No. 61.09);
  - (d) Old clothing or other articles falling within heading No. 63.01;  
or
  - (e) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).
2. - Headings Nos. 60.02 to 60.06 are to be taken to apply to:
  - (a) Articles of the kinds described therein (finished or unfinished, complete or incomplete) and parts thereof, knitted or crocheted directly to shape or made up from knitted or crocheted fabric; and
  - (b) Knitted or crocheted fabric shaped for making the goods referred to in (a) above.
3. - For the purposes of heading No. 60.06, knitted or crocheted articles are not considered to be elastic articles only by reason of their containing rubber thread or elastic forming merely a supporting band.
4. - The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.
5. - For the purposes of this Chapter:
  - (a) "Elastic" means consisting of textile materials combined with rubber threads; and
  - (b) "Rubberised" means impregnated, coated or covered with rubber, or made with textile thread coated or impregnated with rubber.

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Heading Nos.	Description of goods	Duty rates
60.01	Knitted or crocheted fabric, not elastic nor rubberised: A. Of wool or fine animal hair	16%

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Heading Nos.	Description of goods	Duty rates
60.01 (cont'd.)	B. Of man-made fibres C. Of other textile materials	20% 19%
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised	23%
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised	22%
60.04	Under garments, knitted or crocheted, not elastic nor rubberised	21%
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised: A. Outer garments and clothing accessories B. Other	21% 20%
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings): A. Knitted or crocheted fabric in the piece B. Other	18% 20%

CHAPTER 61

Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods

Notes.

1. - The headings of this Chapter are to be taken to apply to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of heading No. 58.07, tulle or other net fabrics and lace) or of fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No. 61.09.
2. - The headings of this Chapter do not cover:
  - (a) Old clothing or other articles falling within heading No. 63.01; or
  - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).

3. - For the purposes of headings Nos. 61.01 to 61.04:
- (a) Articles which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in heading No. 61.02 or 61.04 as the case may be;
  - (b) The expression "infants' garments" is to be taken to apply to:
    - (i) Garments for young children which are not identifiable as for wear exclusively by boys or by girls, and
    - (ii) Babies' napkins.
4. - Scarves and articles of the scarf type, square or approximately square, of which no side exceeds sixty centimetres are to be classified as handkerchiefs (heading No. 61.05).  
Handkerchiefs of which any side exceeds sixty centimetres are to be classified in heading No. 61.06.
5. - The headings of this Chapter are to be taken to apply also to unfinished or incomplete articles of the kinds described therein and to shaped textile fabric for making such articles including knitted or crocheted fabric shaped for making articles classified in heading No. 61.09.

Heading Nos.	Description of goods	Duty rates
61.01	Men's and boys' outer garments	20%
61.02	Women's, girls' and infants' outer garments:	
	A. Infants' outer garments	22%
	B. Other	20%
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs	20%
61.04	Women's, girls' and infants' under garments	22%
61.05	Handkerchiefs	20%
61.06	Shawls, scarves, mufflers, mantillas, veils and the like	21%
61.07	Ties, bow ties and cravats	21%
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments	21%



Heading Nos.	Description of goods	Duty rates
61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic	21%
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods	21%
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)	21%

CHAPTER 62

Other made up textile articles

Notes.

1. - The headings of this Chapter are to be taken to apply to the articles of the kinds described therein only when made up of any textile fabric (other than felt and bonded fibre fabric) or of the braids or trimmings of heading No. 58.07, not being knitted or crocheted goods.
2. - The headings of this Chapter do not cover:
  - (a) Goods falling within Chapter 58, 59 or 61; or
  - (b) Old clothing or other articles falling within heading No. 63.01.

Heading Nos.	Description of goods	Duty rates
62.01	Travelling rugs and blankets: A. Electrically heated B. Other	19% 19%
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles	22%
62.03	Sacks and bags, of a kind used for the packing of goods: A. Of jute fabric: I. Used (List G) II. Other	11% 23%

Heading Nos.	Description of goods	Duty rates
62.03 (cont'd.)	E. Of fabrics of other textile materials: I. Used: a. Of linen or sisal fabric b. Other II. Not specified	10% 19% 19%
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods	19%
62.05	Other made up textile articles (including dress patterns)	21%

CHAPTER 63

Old clothing and other textile articles; rags  
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Heading Nos.	Description of goods	Duty rates
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk, bales, sacks or similar bulk packings	10%
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	Free

S E C T I O N X I I

FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-  
CROPS AND PARTS THEREOF; PREPARED FEATHERS AND  
ARTICLES MADE THEREWITH; ARTIFICIAL  
FLOWERS; ARTICLES OF HUMAN HAIR;  
FANS

CHAPTER 64

Footwear, gaiters and the like; parts of such articles

Notes.

1. - This Chapter does not cover:
  - (a) Footwear, without applied soles, knitted or crocheted (heading No. 60.03) or of other textile fabric (except felt) (heading No. 62.05);
  - (b) Old footwear falling within heading No. 63.01;
  - (c) Articles of asbestos (heading No. 68.13);
  - (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.19); or
  - (e) Toys and skating boots with skates attached (Chapter 97).
2. - For the purposes of headings Nos. 64.05 and 64.06, the expression "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods falling within heading No. 93.01.
3. - For the purposes of heading No. 64.01, the expression "rubber or artificial plastic material" is to be taken to include any textile fabric coated or covered externally with one or both of these materials.

Heading Nos.	Description of goods	Duty rates
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	20%
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material	20%

Heading Nos.	Description of goods	Duty rates
64.03	Footwear with outer soles of wood or cork	18%
64.04	Footwear with outer soles of other materials	18%
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal: A. Assemblies (e.g. uppers affixed to inner soles or to other bottom parts and without outer soles) B. Other	18% 16%
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	19%

CHAPTER 65

Headgear and parts thereof

Notes.

1. - This Chapter does not cover:
  - (a) Old headgear falling within heading No. 63.01;
  - (b) Hair nets of human hair (heading No. 67.04);
  - (c) Asbestos headgear (heading No. 68.13); or
  - (d) Dolls' hats or other toy hats, or carnival articles of Chapter 97.
2. - Heading No. 65.02 is to be taken not to apply to hat-shapes made by sewing (other than hat-shapes made by the sewing in spirals of plaited or other strips).

Heading Nos.	Description of goods	Duty rates
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt: A. Of hair felt or wool and hair felt B. Other	13% 11%

Heading Nos.	Description of goods	Duty rates
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims: A. Cf wood shavings or strips, straw, bark, esparto, aloe, abaca, sisal or other unspun vegetable fibres B. Cf man-made fibres, artificial plastic materials, strips of paper or of fibres coated, covered or laminated with artificial plastic materials C. Cf other materials	8% 16% 13%
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed: A. Not lined or trimmed: I. Cf hair felt or wool and hair felt II. Other B. Lined or trimmed: I. Cf hair felt or wool and hair felt II. Other	15% 15% 17% 17%
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed: A. Not lined or trimmed: I. Cf wood shavings or strips, straw, bark, esparto, aloe, abaca, sisal or other unspun vegetable fibres II. Cf other materials B. Lined or trimmed	11% 16% 18%
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed	19%
65.06	Other headgear, whether or not lined or trimmed	19%
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear: A. Head-bands B. Other	12% 16%

CHAPTER 66

Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof

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Notes.

1. - This Chapter does not cover:
  - (a) Measure walking-sticks or the like (heading No. 90.16);
  - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
  - (c) Goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).
2. - Heading No. 66.C3 is to be taken not to apply to parts, trimmings or accessories of textile material, nor to covers, tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within heading No. 66.C1 or 66.C2 are to be classified separately and are not to be treated as forming part of these articles.

Heading Nos.	Description of goods	Duty rates
66.C1	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	20%
66.C2	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	17%
66.C3	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.C1 or 66.C2: A. Handles, knobs and tips: I. Entirely or partly of precious stones, of synthetic or reconstructed stones, of precious metal or rolled precious metal II. Other B. Frames, including frames mounted on sticks C. Other parts, fittings, trimmings or accessories	13% 17% 19% 17%

CHAPTER 67

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

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Notes.

1. - This Chapter does not cover:
  - (a) Straining cloth of human hair (heading No. 59.17);
  - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
  - (c) Footwear (Chapter 64);
  - (d) Headgear (Chapter 65);
  - (e) Feather dusters (heading No. 96.04), powder-puffs (heading No. 96.05) or hair sieves (heading No. 96.06); or
  - (f) Toys, sports requisites or carnival articles (Chapter 97).
2. - Heading No. 67.01 is to be taken not to apply to:
  - (a) Goods (for example, bedding) in which feathers or down constitute only filling or padding;
  - (b) Articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding;
  - (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02; or
  - (d) Fans (heading No. 67.05).
3. - Heading No. 67.02 is to be taken not to apply to:
  - (a) Articles of glass (Chapter 70);
  - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing or similar methods.

Heading Nos.	Description of goods	Duty rates
67.01	<p>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No. 65.07 and worked quills and scapes):</p> <p>A. Skins and other parts of birds with their feathers or down:</p> <p style="padding-left: 2em;">I. Dressed goose skins, without feathers but with down, not cut</p> <p style="padding-left: 2em;">II. Other</p> <p>B. Feathers, parts of feathers and down</p> <p>C. Made up articles</p>	<p>9%</p> <p>15%</p> <p>15%</p> <p>22%</p>
67.02	<p>Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit:</p> <p>A. Artificial flowers, foliage or fruit and parts thereof:</p> <p style="padding-left: 2em;">I. Parts</p> <p style="padding-left: 2em;">II. Other</p> <p>B. Articles made of artificial flowers, foliage or fruit</p>	<p>18%</p> <p>21%</p> <p>23%</p>
67.03	<p>Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like:</p> <p>A. Human hair, merely dressed</p> <p>B. Other</p>	<p>9%</p> <p>14%</p>
67.04	<p>Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)</p>	<p>19%</p>
67.05	<p>Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material</p>	<p>21%</p>



S E C T I O N   X I I I

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

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CHAPTER 60

Articles of stone, of plaster, of cement, of asbestos,  
of mica and of similar materials  
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Notes.

1. - This Chapter does not cover:
  - (a) Goods falling within Chapter 25;
  - (b) Coated or impregnated paper falling within heading No. 40.07 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
  - (c) Coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bituminised or asphalted fabric);
  - (d) Articles falling within Chapter 71;
  - (e) Tools or parts of tools, falling within Chapter 82;
  - (f) Lithographic stones of heading No. 84.34;
  - (g) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
  - (h) Dental burrs (heading No. 90.17);
  - (i) Goods falling within Chapter 91 (for example, clocks and clock cases);
  - (k) Articles falling within heading No. 95.07;
  - (l) Toys, games or sports requisites (Chapter 97);
  - (m) Goods falling within heading No. 90.01 (for example, buttons), No. 90.05 (for example, slate pencils) or No. 98.06 (for example, drawing slates); or
  - (n) Works of art, collectors' pieces or antiques (Chapter 99).
2. - In heading No. 68.02 the expression "worked monumental or building stone" is to be taken to apply not only to the varieties of stone referred to in headings Nos. 25.15 and 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it is, however, to be taken not to apply to slate.

Heading Nos.	Description of goods	Duty rates
68.01	Road and paving setts, curbs and flagstones, of natural stone (except slate)	4%
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69:	
	A. Worked monumental or building stone:	
	I. Simply hewn or sawn with flat or plain surface:	
	a. Of calcareous stone or alabaster	10%
	b. Of other stone:	
	1. Of flint for lining grinders	6%
	2. Other	8%
	II. Moulded or turned but not otherwise worked:	
	a. Of calcareous stone or alabaster	12%
	b. Of other stone	10%
	III. Polished, decorated or otherwise worked but not carved:	
	a. Of calcareous stone or alabaster	15%
	b. Of other stone	13%
	IV. Carved	14%
	E. Mosaic cubes; artificially coloured powder, granules and chippings	14%
68.03	Worked slate and articles of slate, including articles of agglomerated slate:	
	A. Blocks, plates, flags and slabs; writing or drawing slates; roofing and wall tiles:	
	I. Not polished	6%
	II. Polished	9%
	B. Other	10%
68.04	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but not mounted on frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of	

Heading Nos.	Description of goods	Duty rates
68.04 (cont'd.)	agglomerated natural or artificial abrasives, or of pottery: A. Of agglomerated abrasives: I. Made of natural or synthetic diamonds II. Other B. Not specified	10% 10% 8%
68.05	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery: A. Of agglomerated abrasives B. Other	11% 8%
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paper-board or of other materials, whether or not cut to shape or sewn or otherwise made up	11%
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13, or in Chapter 69: A. Slag wool, rockwool and similar mineral wools B. Other	10% 9%
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)	8%
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances	14%
68.10	Other articles of plastering material: A. Boards, sheets, panels, tiles and the like, not ornamented B. Other	7% 10%
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	10%

Heading Nos.	Description of goods	Duty rates
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like: A. Building material B. Other	10% 13%
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures: A. Fabricated asbestos (carded fibres and dyed fibres, etc.) B. Articles of asbestos: I. Facing and paving tiles with a basis of asbestos and added fillers and binders other than cement II. Thread, strings, cords, plaits, pads and fabrics: a. Fabrics b. Thread: 1. Steel-cored thread 2. Other c. Strings, cords, plaits and pads III. Other C. Mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures: I. Mixtures II. Articles	10% 20% 17% 11% 14% 16% 17% 10% 18%
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials	20%
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium): A. Small sheets or plates of mica B. Sheets and strips made by bonding mica splittings or powder, backed or not C. Other	7% 8% 10%

Heading Nos.	Description of goods	Duty rates
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included	14%

CHAPTER 69

Ceramic products

Notes.

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

Heading Nos.	Description of goods	Duty rates
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I. - HEAT-INSULATING AND REFRACTORY GOODS.

69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of infusorial earths, of kieselguhr, of siliceous fossil meal or of similar siliceous earths	10%
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Heading Nos.	Description of goods	Duty rates
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01: A. Magnesians or containing dolomite or chromite B. Not specified	10% 10%
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01: A. Containing graphite, plumbago or other carbon derivatives B. Magnesians or containing dolomite or chromite C. Other	16% 12% 14%
<b>II. - <u>OTHER CERAMIC PRODUCTS.</u></b>		
69.04	Building bricks (including flooring blocks, support or filler tiles and the like): A. Of common pottery B. Of other ceramic materials	8% 10%
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments: A. Roofing tiles, of common pottery B. Other	7% 10%
69.06	Piping, conduits and guttering (including angles, bends and similar fittings): A. Of common pottery B. Of other ceramic materials	7% 16%
69.07	Unglazed setts, flags and paving, hearth and wall tiles	18%
69.08	Glazed setts, flags and paving, hearth and wall tiles	16%
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods: A. Of porcelain B. Of other ceramic materials	21% 16%

Heading Nos.	Description of goods	Duty rates
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fittings	20%
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)	27%
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery:	
	A. Cf common pottery	15%
	B. Cf stoneware	17%
	C. Cf faience or of fine pottery	21%
	D. Cf other ceramic materials	21%
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture:	
	A. Cf common pottery	16%
	B. Cf porcelain	22%
	C. Cf other ceramic materials	20%
69.14	Other articles:	
	A. Cf common pottery	15%
	B. Cf porcelain	22%
	C. Cf other ceramic materials	19%

CHAPTER 70

Glass and glassware

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Notes.

1. - This Chapter does not cover:

- (a) Ceramic enamels (heading No. 32.08);
- (b) Goods falling within Chapter 71 (for example, imitation jewellery);
- (c) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
- (d) Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90;

- (e) Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 97); or
- (f) Buttons, fitted vacuum flasks, complete scent or similar sprays or other articles falling within Chapter 98.
2. - The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.
3. - For the purposes of the Tariff, the expression "glass" is to be taken to extend to fused quartz and fused silica.

Heading Nos.	Description of goods	Duty rates
70.01	Waste glass (cullet); glass in the mass (excluding optical glass): A. Wasteglass (cullet) B. Glass in the mass (excluding optical glass)	Free 9/
70.02	Glass of the variety known as "enamel" glass, in the mass, rods and tubes	10/
70.03	Glass in balls, rods and tubes, unworked (not being optical glass)	10/
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	10/
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles	10/
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked	10/
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like	20/



Heading Nos.	Description of goods	Duty rates
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	22%
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	22%
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass	24%
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	18%
70.12	Glass inners for vacuum flasks or for other vacuum vessels, and blanks therefor: A. Unfinished B. Finished	21% 25%
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses	24%
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass	20%
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	19%
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms	10%

Heading Nos.	Description of goods	Duty rates
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules: A. Laboratory, hygienic and pharmaceutical glassware: I. Of fused silica or of fused quartz II. Other B. Glass ampoules	16% 23% 22%
70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses	12%
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes, of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini): A. Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom: I. Glass beads: a. Cut or mechanically polished (1) (List G) b. Other (List G) II. Imitation pearls (List G) per kg. net III. Imitation precious and semi-precious stones: a. Cut or mechanically polished (1) (List G) b. Other (List G)	14% 25% 1.70 C.M.U. 12% 16%

(1) See Protocol.

Heading Nos.	Description of goods	Duty rates
70.19 (cont'd.)	IV. Fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom: a. Glass grains (ballotini) for reflecting surfaces b. Other (1) (List G) E. Artificial eyes C. Small glassware articles D. Other	17% 19% 17% 20% 20%
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom: A. Non-textile fibre and articles thereof E. Textile fibre and articles thereof	19% 23%
70.21	Other articles of glass	21%

(1) See Protocol.

S E C T I O N X I V

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS,  
ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITA-  
TION JEWELLERY; COIN

CHAPTER 71

Pearls, precious and semi-precious stones, precious metals,  
rolled precious metals, and articles thereof;  
imitation jewellery

Notes.

1. - Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:
  - (a) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
  - (b) Of precious metal or of rolled precious metal,are to be classified within this Chapter and not within any other Chapter.
2. - (a) Headings Nos. 71.12, 71.13 and 71.14 do not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
  - (b) Heading No. 71.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).
3. - This Chapter does not cover:
  - (a) Amalgams of precious metal, and colloidal precious metal (heading No. 28.49);
  - (b) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30;
  - (c) Goods falling in Chapter 32 (for example, lustres);
  - (d) Handbags and other articles falling within heading No. 42.02 or 42.03;
  - (e) Goods of heading No. 43.03 or 43.04;

- (f) Goods falling within Section XI (textiles and textile articles);
  - (g) Footwear (Chapter 64) and headgear (Chapter 65);
  - (h) Umbrellas, walking-sticks and other articles falling within Chapter 66;
  - (i) Fans and hand screens of heading No. 67.05;
  - (k) Coin (Chapter 72 or 99);
  - (l) Abrasive goods falling within headings Nos. 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed);
  - (m) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments);
  - (n) Arms or parts thereof (Chapter 93);
  - (o) Articles covered by Note 2 to Chapter 97;
  - (p) Articles falling within headings of Chapter 98 other than headings Nos. 98.01 and 98.12; or
  - (q) Original sculptures and statuary (heading No. 99.03), collectors' pieces (heading No. 99.05) and antiques of an age exceeding one hundred years (heading No. 99.06), other than pearls or precious or semi-precious stones.
4. - (a) The expression "pearls" is to be taken to include cultured pearls.
- (b) The expression "precious metal" means silver, gold, platinum and other metals of the platinum group.
- (c) The expression "other metals of the platinum group" means iridium, osmium, palladium, rhodium and ruthenium.
5. - For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as two per cent, by weight, of the alloy. Other alloys (including sintered mixtures) containing precious metal are to be treated as if they did not contain precious metal. Alloys of precious metal are to be classified according to the following rules:

- (a) An alloy containing two per cent or more, by weight, of platinum is to be treated only as an alloy of platinum.
- (b) An alloy containing two per cent or more, by weight, of gold but no platinum, or less than two per cent, by weight, of platinum, is to be treated only as an alloy of gold.
- (c) Other alloys containing two per cent or more, by weight, of silver are to be treated as alloys of silver.

For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as though they were platinum.

- 6. - Except where the context otherwise requires, any reference in these Notes or elsewhere in the Tariff to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal, nor to base metal or non-metals covered with platinum or platinum-group metals otherwise than by rolling.
- 7. - The expression "rolled precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. The expression is also to be taken to cover base metal inlaid with precious metal.
- 8. - For the purposes of heading No. 71.12, the expression "articles of jewellery" means:
  - (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, earrings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
  - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
- 9. - For the purposes of heading No. 71.13, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smoker's requisites and other articles of household, office or religious use.
- 10. - For the purposes of heading No. 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons, studs, cuff-links or other articles of heading No. 98.01 or dress

combs, hair-slides or the like of heading No. 98.12), not incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed:

- (a) Wholly or partly of base metal, whether or not plated with precious metal; or
- (b) Of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly.

11. - Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading Nos.	Description of goods	Duty rates
<b>I. - PEARLS AND PRECIOUS AND SEMI-PRECIOUS STONES.</b>		
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	Free
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):	
	A. Unworked or merely sawn, cleaved or bruted	Free
	B. Other:	
	I. For industrial purposes:	
	a. Articles of piezo-electric quartz	5%
	b. Other	8%
	II. For other purposes	Free
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):	
	A. Unworked or merely sawn, cleaved or bruted	2%
	B. Other:	
	I. For industrial purposes	8%
	II. For other purposes	4%

Heading Nos.	Description of goods	Duty rates
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	3%
<u>II. - PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED.</u>		
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured: A. Unwrought B. Solid bars, rods, wire and sections; plates, sheets and strips C. Tubes, pipes and hollow bars D. Foil of a thickness (excluding any backing) not exceeding 0.15 mm E. Powder, puris, flakes, spangles, cuttings and the like	Free  4% 7% 13% 13%
71.06	Rolled silver, unworked or semi-manufactured: A. Unworked B. Semi-manufactured	10% 13%
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured: A. Unwrought B. Solid bars, rods, wire and sections; plates, sheets and strips C. Tubes, pipes and hollow bars D. Foil of a thickness (excluding any backing) not exceeding 0.15 mm E. Powder, puris, flakes, spangles, cuttings and the like	Free  2% 4% 12% 11%
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured	9%
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured: A. Platinum and platinum alloys: I. Unwrought, including platinum black II. Solid bars, rods, wire and sections; plates, sheets and strips	Free  2%



Heading Nos.	Description of goods	Duty rates
71.09	III. Tubes, pipes and hollow bars	3%
(cont'd.)	IV. Foil of a thickness (excluding any backing) not exceeding 0.15 mm	0%
	V. Powder, curls, flakes, spangles, cuttings and the like	9%
	B. Other metals of the platinum group and alloys thereof:	
	I. Unwrought	Free
	II. Semi-manufactured	4%
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	7%
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lewels, and other waste and scrap, of precious metal	Free
<u>III. - JEWELLERY, GOLDSMITH'S AND SILVERSMITHS' WARES AND OTHER ARTICLES.</u>		
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal:	
	A. Of precious metal	9%
	B. Of rolled precious metal	12%
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12:	
	A. Of precious metal	9%
	B. Of rolled precious metal	12%
71.14	Other articles of precious metal or rolled precious metal:	
	A. Of precious metal	9%
	B. Of rolled precious metal	12%
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed):	
	A. Articles consisting of, or incorporating, pearls:	

Heading Nos.	Description of goods	Duty rates
71.15 (cont'd.)	I. Necklaces, bracelets and other articles of pearls simply strung, not incorporating fasteners or other accessories	Free
	II. Other	14%
	B. Articles consisting of, or incorporating, precious or semi-precious stones (natural, synthetic or reconstructed):	
	I. Exclusively of precious or semi-precious stones:	
	a. Necklaces, bracelets and other articles of pearls simply strung, not incorporating fasteners or other accessories	Free
	b. Other	9%
	II. Other	14%
71.16	Imitation jewellery	22%

CHAPTER 72

Coin

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Note.

This Chapter does not cover collectors' pieces (heading No. 99.05).

Heading Nos.	Description of goods	Duty rates
72.01	Coin	Free

S E C T I O N   X V

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1. - This Section does not cover:

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder falling within heading No. 32.08, 32.09, 32.10 or 32.13;
- (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.07);
- (c) Headgear or parts thereof falling within heading No. 65.06 or 65.07;
- (d) Frames or parts of umbrellas, sunshades, walking-sticks or of other articles, falling within heading No. 66.03;
- (e) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery);
- (f) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs;
- (ij) Lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Section XIX (arms and ammunition);
- (k) Articles falling within Chapter 94 (furniture and mattress supports);
- (l) Hand sieves (heading No. 96.06);
- (m) Articles falling within Chapter 97 (toys, games and sports requisites); or
- (n) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.

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

- (a) Goods described in headings Nos. 73.20, 73.25, 73.29, 73.31 and 73.32 and similar goods of other base metals;

- (b) Springs and leaves for springs, of base metal, other than watch and clock springs (heading No. 91.11); and
- (c) Goods described in headings Nos. 83.01, 83.02, 83.07, 83.09, 83.12 and 83.14.

In Chapters 73 to 82 (but not in heading No. 73.29 or 74.13) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to the Note to Chapter 83, the headings in Chapters 73 to 81 are to be taken not to apply to any goods falling within Chapter 82 or 83.

3. - Classification of Alloys:

- (a) An alloy of base metals containing more than ten per cent, by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.
- (b) Ferro-alloys and master alloys (as defined in Chapters 73 and 74) are to be classified under headings Nos. 73.02 and 74.02, respectively.
- (c) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.
- (d) An alloy, not being a ferro-alloy or a master alloy, composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.
- (e) In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting.

4. - Unless the context otherwise requires, any reference in this Tariff to a base metal is to be taken to include a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.

5. - Classification of Composite Articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal

predominating by weight. For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal, and
  - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified.
6. - For the purposes of this Section, the expression "scrap and waste" means scrap and waste metal fit only for the recovery of metal or for use in the manufacture of chemicals.

Additional Note.

The fact that products of this Section are roughly coated with grease, oil, tar, red lead, graphite, etc., obviously intended to protect them from rust or other oxidation, shall not influence their classification.

CHAPTER 73

Iron and steel and articles thereof

Notes.

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

(a) Pig iron and cast iron (heading No. 73.01):

A ferrous product containing, by weight, 1.9 per cent or more of carbon, and which may contain one or more of the following elements within the weight limits specified:

less than 15 per cent phosphorus,  
not more than 8 per cent silicon,  
not more than 6 per cent manganese,  
not more than 30 per cent chromium,  
not more than 40 per cent tungsten, and  
an aggregate of not more than 10 per cent of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum).

However, the ferrous alloys known as "non-distorting tool steels", containing, by weight, 1.9 per cent or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate headings.

(b) I. Spiegeleisen (heading No. 73.01):

A ferrous product containing, by weight, more than 6 per cent but not more than 30 per cent of manganese and otherwise conforming to the specification at (a) above.

II. (ECSC) Haematite pig (conversion pig and foundry pig)  
(heading No. 73.01):

A ferrous product containing, by weight, not more than .5 per cent of phosphorus as well as silicon and manganese in the maximum proportions fixed in Note 1 (a);

III. (ECSC) Phosphorus iron (including ferro-phosphorus)  
(heading No. 73.01):

A ferrous product containing, by weight, more than .5 per cent and less than 15 per cent of phosphorus as well as silicon and manganese in the maximum proportion fixed in Note 1 (a).

Haematite pig (conversion pig and foundry pig) and phosphorous iron may also contain, by weight, separately or together, not more than:

.3 per cent nickel,  
.2 per cent chromium,  
.3 per cent copper, and  
.1 per cent of each of the other alloy elements (aluminium, titanium, vanadium, molybdenum, tungsten, etc.).

Phosphorous iron containing, by weight, 15 per cent or more of phosphorus falls within heading No. 28.55 (phosphides).

(c) Ferro-alloys (heading No. 73.02):

Alloys of iron which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together:

more than 8 per cent of silicon, or  
more than 30 per cent of manganese, or  
more than 30 per cent of chromium, or  
more than 40 per cent of tungsten, or  
a total of more than 10 per cent of other alloy elements (aluminium, titanium, vanadium, molybdenum, niobium or other elements except copper),

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

(d) Alloy steel (heading No. 73.15):

Steel containing, by weight, one or more elements in the following proportions:

more than 2 per cent of manganese and silicon, taken together, or

- 2.00 per cent or more of manganese, or
- 2.00 per cent or more of silicon, or
- 0.50 per cent or more of nickel, or
- 0.50 per cent or more of chromium, or
- 0.10 per cent or more of molybdenum, or
- 0.10 per cent or more of vanadium, or
- 0.30 per cent or more of tungsten, or
- 0.30 per cent or more of cobalt, or
- 0.30 per cent or more of aluminium, or
- 0.40 per cent or more of copper, or
- 0.10 per cent or more of lead, or
- 0.12 per cent or more of phosphorus, or
- 0.10 per cent or more of sulphur, or
- 0.20 per cent or more of phosphorus and sulphur, taken together, or
- 0.10 per cent or more of other elements, taken separately.

(e) High carbon steel (heading No. 73.15):

Steel containing, by weight, not less than 0.60 per cent of carbon and having a content, by weight, less than 0.04 per cent of phosphorus and sulphur taken separately and less than 0.07 per cent of these elements taken together.

(f) Puddled bars and pilings (heading No. 73.06):

Products for rolling, forging or re-melting obtained either:

- (i) By shingling balls of puddled iron to remove the slag arising during puddling, or
- (ii) By roughly welding together by means of hot-rolling, packets of scrap iron or steel or puddled iron.

(g) Ingots (heading No. 73.06):

Products for rolling or forging obtained by casting into moulds.

(h) Blooms and billets (heading No. 73.07):

Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 square millimetres and of such dimensions that the thickness exceeds one quarter of the width.

(ij) Slabs and sheet bars (including tinsplate bars) (heading No. 73.07):

Semi-finished products of rectangular section, of a thickness not less than six millimetres, of a width not less than one hundred and fifty millimetres and of such dimensions that the thickness does not exceed one quarter of the width.

(k) Coils for re-rolling (heading No. 73.08):

Coiled semi-finished hot-rolled products, of rectangular section, not less than 1.5 millimetres thick, of a width exceeding five hundred millimetres and of a weight of not less than five hundred kilogrammes per piece.

(l) Universal plates (heading No. 73.09):

Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding five millimetres but not exceeding one hundred millimetres, and of a width exceeding one hundred and fifty millimetres but not exceeding 1,200 millimetres.

(m) Hoop and strip (heading No. 73.12):

Rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding six millimetres, of a width not exceeding five hundred millimetres and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.

(n) Sheets and plates (heading No. 73.13):

Rolled products (other than coils for re-rolling as defined in paragraph (k) above) of a thickness not exceeding one hundred and twenty-five millimetres and, if in rectangles, of a width exceeding five hundred millimetres.

(ECSC) Amongst such sheets and plates, distinction is made of "electrical" sheets and plates (headings Nos. 73.13 and 73.15), which are those having a per kilogramme watt-loss, calculated by the Epstein method, at a 50-cycle current and an induction of 10,000 Gauss, of:

Not more than 2.1 watts, when their thickness does not exceed .2 millimetre;

Not more than 3.6 watts, when their thickness is between .2 millimetre and .6 millimetre;

Not more than 6 watts, when their thickness is between .6 millimetre inclusive and 1.5 millimetres inclusive.

Heading No. 73.13 is to be taken to apply, "inter alia", to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.



(ECSC) For the purposes of sub-headings, sheets and plates corrugated by any process shall be considered as flat sheets and plates.

(o) Wire (heading No. 73.14):

Cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds thirteen millimetres. In the case of headings Nos. 73.26 and 73.27, however, the term "wire" is deemed to include rolled products of the same dimensions.

(p) Bars and rods (including wire rod) (heading No. 73.10):

Products of solid section which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.

(ECSC) Wire rod is a product of solid section, obtained exclusively by hot rolling, and coiled while hot.

The designation "wire rod" comprises:

1. Products of circular or square cross-section, of a diameter or side not exceeding thirteen millimetres.
2. Products of any other cross-section, the description of which does not comply with the definition of hoop and strip (Note 1 (m)), weighing not more than 1,330 kilogrammes per linear metre.

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

Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds fifteen millimetres but does not exceed fifty millimetres, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.10.

(r) Angles, shapes and sections (heading No. 73.11):

Products, other than those falling within heading No. 73.10, which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which do not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow.

(s) (ECSC) Tin-plate (headings Nos. 73.12 and 73.13):

Hoop and strip and sheets covered with a layer of metal containing 97% or more by weight of tin, whether or not covered with a coat of varnish.

2. - Headings Nos. 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No. 73.15).
3. - Iron and steel products of the kind described in any of the headings Nos. 73.06 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.
4. - Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.
5. - The expression "high-pressure hydro-electric conduits of steel" (heading No. 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding four hundred millimetres and of a wall thickness exceeding 16.5 millimetres.

Heading Nos.	Description of goods	Duty rates
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms:	
	A. Spiegeleisen	ECSC
	B. Haematite pig:	
	I. Containing more than 1.5% by weight of manganese	ECSC
	II. Containing 1.5% or less by weight of manganese	ECSC
	C. Phosphorous iron:	
	I. Containing 1% or less by weight of silicon	ECSC
	II. Containing more than 1% by weight of silicon	ECSC
	D. Pig iron and cast iron, not specified:	
	I. Containing, by weight, from .3% inclusive to 1% inclusive of titanium and from .5% inclusive to 1% inclusive of vanadium	ECSC
	II. Other	ECSC

Heading Nos.	Description of goods	Duty rates
73.02	<b>Ferro-alloys:</b> <b>A. Ferro-manganese:</b> I. Containing, by weight, more than 2% of carbon (carburised ferro-manganese) II. Other (1) (List G) <b>B. Ferro-aluminium, ferro-silico-aluminium and ferro-silico-manganese-aluminium (List G)</b> <b>C. Ferro-silicon (1) (List G)</b> <b>D. Ferro-silico-manganese (1) (List G)</b> <b>E. Ferro-chromium and ferro-silico-chromium:</b> I. Ferro-chromium (1) (List G) II. Ferro-silico-chromium (List G) <b>F. Ferro-titanium and ferro-silico-titanium (List G)</b> <b>G. Ferro-tungsten (1) and ferro-silico-tungsten (List G)</b> <b>H. Ferro-molybdenum (List G); ferro-vanadium (1) (List G)</b> <b>IJ. Other:</b> I. Ferro-nickel (1) (List G) II. Ferro-silico-alumino-calcium (List G) III. Not specified (List G)	ECSC 6% 7% 10% 6% 8% 7% 7% 7% 7% 7% 7% 7% 7% 7%
73.03	<b>Scrap and waste metal of iron or steel:</b> <b>A. Neither sorted nor graded</b> <b>B. Sorted or graded:</b> I. Of pig iron II. Of tinned iron III. Other	ECSC ECSC ECSC ECSC
73.04	<b>Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel</b>	10%
73.05	<b>Iron or steel powders; sponge iron or steel:</b> <b>A. Iron or steel powders</b> <b>B. Sponge iron or steel</b>	8% 7%
73.06	<b>Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel:</b> <b>A. Puddled bars and pilings</b> <b>B. Ingots:</b> I. Not clad II. Clad <b>C. Blocks, lumps and similar forms</b>	ECSC ECSC ECSC ECSC

(1) See Protocol.

Heading Nos.	Description of goods	Duty rates
73.07	Blooms, billets, slabs and sheet bars (including timplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel: A. Blooms and billets: I. Rolled: a. Not clad b. Clad II. Forged B. Slabs and sheet bars: I. Rolled: a. Not clad b. Clad II. Forged C. Pieces roughly shaped by forging	ECSC ECSC 10% ECSC ECSC 10% 10%
73.08	Iron or steel coils for re-rolling: A. Not clad, of a width of: I. Less than 1.5 metres II. 1.5 metres or more B. Clad	ECSC ECSC ECSC
73.09	Universal plates of iron or steel: A. Not clad B. Clad	ECSC ECSC
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel: A. Merely hot-rolled or extruded: I. Wire rod II. Solid bars III. Hollow mining drill steel B. Merely forged C. Merely cold-formed or cold-finished D. Clad or surface-worked (polished, coated, etc.): I. Merely clad: a. Hot-rolled or extruded: 1. Wire rod 2. Other b. Cold-formed or cold-finished II. Other	ECSC ECSC ECSC 10% 10% ECSC ECSC 10% 10%

Heading Nos.	Description of goods	Duty rates
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements:	
	A. Angles, shapes and sections:	
	I. Merely hot-rolled or extruded:	
	a. U, I or H iron, of a height (a):	
	1. Of less than 80 millimetres	ECSC
	2. Of 80 millimetres or more	ECSC
	b. Zorès angles, shapes and sections	ECSC
	c. Other angles, shapes and sections	ECSC
	II. Merely forged	10%
	III. Merely cold-formed or cold-finished	10%
	IV. Clad or surface-worked (polished, coated, etc.):	
	a. Merely clad:	
	1. Hot-rolled or extruded	ECSC
	2. Cold-formed or cold-finished	10%
	b. Other	10%
	E. Sheet piling	ECSC
73.12	Coil and strip, of iron or steel, hot-rolled or cold-rolled:	
	A. Merely hot-rolled, pickled or not	ECSC
	B. Merely cold-rolled, pickled or not:	
	I. Intended for the manufacture of tinplate (in coils) (b)	ECSC
	II. Other	10%
	C. Clad, coated or otherwise surface-treated:	
	I. Silvered, gilt or platinised	10%
	II. Enamelled	10%
	III. Tinned:	
	a. Tinplate	ECSC
	b. Other	10%
	IV. Galvanised or lead-coated	10%
	V. Other (coppered, artificially oxidised, lacquered, nickelled, varnished, clad, parkerised, printed, etc.):	

(a) For U, I and H iron, the height shall be the distance between the parallel planes defined by the external surface of the flanges.

(b) Subject to control of use.



Heading Nos.	Description of goods	Duty rates
73.13 (cont'd.)	2. From .5 mm. inclusive to 1 mm. inclusive	ECSC
	d. Less than .5 mm.	ECSC
	IV. Merely lustred, polished or glazed	ECSC
	V. Clad, coated or otherwise surface-treated:	
	a. Silvered, gilt or platinised	10%
	b. Enamelled	10%
	c. Tinned:	
	1. Tinplate	ECSC
	2. Other	ECSC
	d. Galvanised or lead-coated	ECSC
	e. Other (coppered, artificially oxidised, lacquered, nickelled, varnished, clad, parkerised, printed, etc.):	
	1. Tinned and printed	ECSC
	2. Other	ECSC
	VI. Otherwise finished or worked:	
	a. Merely cut otherwise than rectangular:	
	1. Silvered, gilt or platinised	10%
	2. Enamelled	10%
	3. Other	ECSC
	b. Perforated, curved, stamped, chased, engraved, chequered and other, excluding rolled sheets and plates	10%
73.14	Iron or steel wire, whether or not coated, but not insulated	10%
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:	
	A. High carbon steel:	
	I. Ingots, blooms, billets, slabs, sheet bars:	
	a. Forged	9%
	b. Other:	
	1. Ingots	ECSC
	2. Blooms, billets, slabs and sheet bars	ECSC
	II. Roughly forged pieces	10%
	III. Coils for re-rolling; universal plates:	
	a. Coils for re-rolling	ECSC
	b. Universal plates	ECSC
	IV. Bars and rods (including wire rod and hollow mining drill steel) and angles, shapes and sections:	
	a. Merely forged	10%

Heading Nos.	Description of goods	Duty rates
75.15 (cont'd.)	<ul style="list-style-type: none"> <li>b. Merely hot-rolled or extruded</li> <li>c. Merely cold-formed or cold-finished</li> <li>d. Clad or surface-worked (polished, coated, etc.):               <ul style="list-style-type: none"> <li>1. Merely clad:                   <ul style="list-style-type: none"> <li>- Hot-rolled or extruded</li> <li>- Cold-formed or cold-worked</li> </ul> </li> <li>2. Other</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>ECSC</li> <li>10%</li> <li>ECSC</li> <li>10%</li> <li>10%</li> </ul>
	<ul style="list-style-type: none"> <li>V. Hoop and strip:           <ul style="list-style-type: none"> <li>a. Merely hot-rolled, pickled or not</li> <li>b. Merely cold-rolled, pickled or not</li> <li>c. Clad, coated or otherwise surface-treated:               <ul style="list-style-type: none"> <li>1. Merely clad:                   <ul style="list-style-type: none"> <li>- Hot-rolled</li> <li>- Cold-rolled</li> </ul> </li> <li>2. Other</li> </ul> </li> <li>d. Otherwise finished or worked (perforated, chamfered, lap-jointed, etc.)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>ECSC</li> <li>10%</li> <li>ECSC</li> <li>10%</li> <li>10%</li> </ul>
	<ul style="list-style-type: none"> <li>VI. Sheets and plates:           <ul style="list-style-type: none"> <li>a. Merely hot-rolled, not pickled</li> <li>b. Merely hot-rolled and pickled</li> <li>c. Merely cold-rolled, pickled or not, of a thickness of:               <ul style="list-style-type: none"> <li>1. 3 mm. or more</li> <li>2. Less than 3 mm.</li> </ul> </li> <li>d. Polished, clad, coated or otherwise surface-treated</li> <li>e. Otherwise finished or worked:               <ul style="list-style-type: none"> <li>1. Merely cut otherwise than rectangular</li> <li>2. Perforated, curved, stamped, chased, engraved, chequered and other, excluding rolled sheets and plates</li> </ul> </li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>ECSC</li> <li>ECSC</li> <li>10%</li> <li>ECSC</li> <li>ECSC</li> <li>ECSC</li> <li>10%</li> </ul>
	<ul style="list-style-type: none"> <li>VII. Wire, whether or not coated, but not insulated</li> </ul>	<ul style="list-style-type: none"> <li>10%</li> </ul>
	<ul style="list-style-type: none"> <li>B. Alloy steel:           <ul style="list-style-type: none"> <li>I. Ingots, blooms, billets, slabs, sheet bars:               <ul style="list-style-type: none"> <li>a. Forged</li> <li>b. Other:                   <ul style="list-style-type: none"> <li>1. Ingots</li> <li>2. Blooms, billets, slabs and sheet bars</li> </ul> </li> </ul> </li> <li>II. Roughly forged pieces</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>8%</li> <li>ECSC</li> <li>ECSC</li> <li>10%</li> </ul>



Heading Nos.	Description of goods	Duty rates
73.15 (cont'd.)	III. Coils for re-rolling; universal plates:	
	a. Coils for re-rolling	ECSC
	b. Universal plates	ECSC
	IV. Bars and rods (including wire rod and hollow mining drill steel) and angles, shapes and sections:	
	a. Merely forged	9%
	b. Merely hot-rolled or extruded	ECSC
	c. Merely cold-formed or cold-finished	10%
	d. Clad or surface-worked (polished, coated, etc.):	
	1. Merely clad:	
	- Hot-rolled or extruded	ECSC
	- Cold-formed or cold-finished	10%
	2. Other	10%
	V. Hoop and strip:	
	a. Merely hot-rolled, pickled or not	ECSC
	b. Merely cold-rolled, pickled or not	10%
	c. Clad, coated or otherwise surface-coated:	
	1. Merely clad:	
	- Hot-rolled	ECSC
	- Cold-rolled	10%
	2. Other	10%
	d. Otherwise finished or worked (perforated, chamfered, lap-jointed, etc.)	10%
	VI. Sheets and plates:	
	a. So-called electrical sheets and plates:	
	1. With a watt-loss, whatever their thickness, not exceeding .75 watt	ECSC
	2. Other	ECSC
	b. Other sheets and plates:	
	1. Merely hot-rolled, not pickled	ECSC
	2. Merely hot-rolled and pickled	ECSC
	3. Merely cold-rolled, pickled or not, of a thickness of:	
	- 3 mm. or more	10%
	- Less than 3 mm.	ECSC
	4. Polished, clad, coated or otherwise surface-treated	ECSC
	5. Otherwise finished or worked:	
	- Merely cut otherwise than rectangular	ECSC

Heading Nos.	Description of goods	Duty rates
73.15 cont'd.)	- Perforated, curved, stamped, chased, engraved, chequered and other, excluding rolled sheets and plates VII. Wire, whether or not coated, but not insulated	10% 10%
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates, rail clips, bedplates and ties: A. Rails: I. Conductor rails, partly of non-ferrous metal II. Other: a. New b. Used B. Check-rails C. Rack rails D. Sleepers E. Fishplates and chairs: I. Rolled II. Other F. Other	18% ECSC ECSC ECSC 13% ECSC ECSC 15% 14%
73.17	Tubes and pipes, of cast iron	13%
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits	14%
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced	13%
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel	14%
73.21	Structures, complete or incomplete, whether or not assembled, and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	14%

Heading Nos.	Description of goods	Duty rates
73.22	Reservoirs, tanks, vats and similar containers, for any material, of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	15%
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods, of a capacity of: A. More than 50 litres E. 50 litres or less	15% 17%
73.24	Compressed gas cylinders and similar pressure containers, of iron or steel	17%
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	17%
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	15%
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire	15%
73.28	Expanded metal, of iron or steel	15%
73.29	Chain and parts thereof, of iron or steel	16%
73.50	Anchors and grapnels and parts thereof, of iron or steel	18%
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper: A. Carding tacks for textile carding machines and the like B. Other	13% 16%

Heading Nos.	Description of goods	Duty rates
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel: A. Unthreaded and untapped B. Threaded or tapped	16% 17%
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettes, of iron or steel, including blanks: A. Sewing needles, darning needles and embroidery needles B. Other	19% 15%
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	19%
73.35	Springs and leaves for springs, of iron or steel	17%
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cockers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel	17%
73.37	Central heating boilers (excluding steam-generating boilers of heading No. 84.01), air heaters, unit heaters and radiators, for central heating, not electrically operated, and parts thereof, of iron or steel	17%
73.38	Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of iron or steel	17%
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	17%

Heading Nos.	Description of goods	Duty rates
73.40	Other articles of iron or steel:	
	A. Of cast iron	14%
	B. Other	18%

CHAPTER 74

Copper and articles thereof

Notes.

1. - For the purposes of heading No. 74.02, the expression "master alloys" means alloys (except copper phosphide (phosphor copper) containing more than 8 per cent by weight of phosphorus) of copper with other materials in any proportion, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

(Copper phosphide (phosphor copper) containing more than 8 per cent by weight of phosphorus falls within heading No. 28.55 and not within this Chapter).

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

- (a) Wire (heading No. 74.03):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres.

- (b) Wrought bars, rods, angles, shapes and sections (heading No. 74.03):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

- (c) Wrought plates, sheets and strip (heading No. 74.04):

Flat-surfaced, wrought products (coiled or not), of which

the maximum cross-sectional dimension exceeds 6 millimetres, and of which the thickness exceeds 0.15 millimetres but does not exceed one tenth of the width.

Heading No. 74.04 is to be taken to apply, "inter alia", to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

3. - Heading No. 74.07 is to be taken to apply, "inter alia", to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 74.08 is to be taken to apply, "inter alia", to tube and pipe fittings which have been similarly treated.

Heading Nos.	Description of goods	Duty rates
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap	Free
74.02	Master alloys	Free
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire	10%
74.04	Wrought plates, sheets and strip, of copper	10%
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm.: A. Backed B. Other	13% 10%
75.06	Copper powders and flakes: A. Powder, other than finely divided powder B. Finely divided powder, and flakes	Free 14%
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper	13%
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	15%
74.09	Reservoirs, tanks, vats and similar containers, for any material, of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	14%

Heading Nos.	Description of goods	Duty rates
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric cables	13%
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire	12%
74.12	Expanded metal, of copper	14%
74.13	Chain and parts thereof, of copper	17%
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper	13%
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotten-pins, washers and spring washers, of copper	14%
74.16	Springs, of copper	17%
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	15%
74.18	Other articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of copper	17%
74.19	Other articles of copper	18%

CHAPTER 75

Nickel and articles thereof

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Notes.

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

(a) Wire (heading No. 75.02):

    Rolled, extruded or drawn products of solid section of any

cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres.

- (b) Wrought bars, rods, angles, shapes and sections (heading No. 75.02):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

- (c) Wrought plates, sheets and strip (heading No. 75.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, and of which the thickness does not exceed one tenth of the width.

Heading No. 75.03 is to be taken to apply, "inter alia", to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. - Heading No. 75.04 is to be taken to apply, "inter alia", to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading Nos.	Description of goods	Duty rates
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap	Free
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire	9%
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes: A. Wrought plates, sheets and strip; foil B. Powders and flakes	10% 2%



Heading Nos.	Description of goods	Duty rates
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel:	
	A. Tubes and pipes and blanks therefor; hollow bars	12%
	B. Tube and pipe fittings	13%
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis:	
	A. Cast or produced by electrolysis, unwrought	5%
	B. In bars, not further worked than rolled or extruded	7%
	C. Other	10%
75.06	Other articles of nickel:	
	A. Nails, tacks, staples, hook-nails, spiked cramps, spikes and the like; nuts, bolts, screws and similar articles; washers and spring washers	13%
	B. Other	16%

CHAPTER 76

Aluminium and articles thereof

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Notes.

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

(a) Wire (heading No. 76.02):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 76.02):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding

one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plates, sheets and strip (heading No. 76.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, and of which the thickness exceeds 0.15 millimetres but does not exceed one tenth of the width,

Heading No. 76.03 is to be taken to apply, "inter alia", to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. - Heading No. 76.06 is to be taken to apply, "inter alia", to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 76.07 is to be taken to apply, "inter alia", to tube and pipe fittings which have been similarly treated.

Heading Nos.	Description of goods	Duty rates
76.01	Unwrought aluminium; aluminium waste and scrap: A. Unwrought (1) (List G) B. Waste and scrap: I. Waste (1) (List G) II. Scrap (List G)	10%  5% Free
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire	10%
76.03	Wrought plates, sheets and strip, of aluminium	10%
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm.: A. Backed B. Other	 20% 10%

(1) See Protocol.

Heading Nos.	Description of goods	Duty rates
76.05	Aluminium powders and flakes: A. Powder, other than finely divided powder B. Finely divided powder, and flakes	10% 21%
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium	19%
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	20%
76.08	Structures, complete or incomplete, whether or not assembled, and parts of structures, (for example, hangers and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium	19%
76.09	Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	19%
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular con- tainers), of aluminium, of a description commonly used for the conveyance or packing of goods	19%
76.11	Compressed gas cylinders and similar pressure containers, of aluminium	21%
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric cables	19%
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	18%
76.14	Expanded metal, of aluminium	20%
76.15	Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of aluminium	20%

Heading Nos.	Description of goods	Duty rates
76.16	Other articles of aluminium:	
	A. Cops, pirns, bobbins and similar articles for the spinning and weaving industries	12%
	B. Nails, tacks, staples, hook-nails, spiked cramps, spikes and the like; nuts, bolts, screws and similar articles; washers and spring washers	16%
	C. Other	19%

CHAPTER 77

Magnesium and beryllium and articles thereof

Heading Nos.	Description of goods	Duty rates
77.C1	Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap:	
	A. Unwrought (1) (List G)	10%
	B. Waste and scrap:	
	I. Waste (1) (List G)	5%
	II. Scrap (List G)	Free
77.C2	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium:	
	A. Wrought bars, rods, angles, shapes and sections; wire; wrought plates, sheets and strip; foil; raspings and shavings of uniform size	10%
	B. Tubes, pipes and blanks therefor, and hollow bars	19%
	C. Powders and flakes	17%
77.C3	Other articles of magnesium	20%

(1) See Protocol.

Heading Nos.	Description of goods	Duty rates
77.04	Beryllium, unwrought or wrought, and articles of beryllium:	
	A. Unwrought; waste and scrap	3%
	B. Wrought:	
	I. Bars, rods, angles, shapes and sections, wire, plates, sheets and strip ; foil	8%
	II. Other	10%

CHAPTER 78

Lead and articles thereof

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Notes.

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

(a) Wire (heading No. 78.02):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 78.02):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plates, sheets and strip (heading No. 78.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1,700 grammes per square metre.

Heading No. 78.03 is to be taken to apply, "inter alia", to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided

that they do not thereby assume the character of articles or of products falling within other headings.

2. - Heading No. 78.05 is to be taken to apply, "inter alia", to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading Nos.	Description of goods	Duty rates
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap: A. Unwrought (1) (List G) per 100 kg. E. Waste and scrap (List G)	1.32 C.M.U. Free
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire	10%
78.03	Wrought plates, sheets and strip, of lead	10%
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight per square metre (excluding any backing) not exceeding 1,700 grammes; lead powders and flakes: A. Foil: I. Backed II. Other B. Powders and flakes	15% 10% 5%
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead: A. Tubes and pipes and blanks therefor and hollow bars B. Tube and pipe fittings	13% 14%
78.06	Other articles of lead: A. Containers with leaden protective screening against radiations, for the transport or storage of radio-active materials (EURATOM - List A 2) B. Other	12% 17%

(1) See Protocol.

CHAPTER 79

Zinc and articles thereof

Notes.

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

(a) Wire (heading No. 79.C2):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 79.C2):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plates, sheets and strip (heading No. 79.C3):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, and of which the thickness does not exceed one tenth of the width.

Heading No. 79.C3 is to be taken to apply, "inter alia", to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. - Heading No. 79.C4 is to be taken to apply, "inter alia", to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading Nos.	Description of goods	Duty rates
79.C1	Zinc spelter; unwrought zinc; zinc waste and scrap: A. Zinc spelter; unwrought zinc (1) (List G) per 100 kg.	1.32 C.M.U. Free
	B. Waste and scrap (List G)	

(1) See Protocol.

Heading Nos.	Description of goods	Duty rates
79.C2	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire.	10%
79.C3	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes: A. Wrought plates, sheets and strip; foil B. Powders (including dust) and flakes	10% 7%
79.C4	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc: A. Tubes and pipes and blanks therefor and hollow bars B. Tube and pipe fittings	13% 15%
79.C5	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc	14%
79.C6	Other articles of zinc	16%

CHAPTER 80

Tin and articles thereof

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Notes.

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

(a) Wire (heading No. 80.C2):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 80.C2):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).



(c) Wrought plates, sheets and strip (heading No. 8C.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding one kilogramme per square metre.

Heading No. 8C.03 is to be taken to apply, "inter alia", to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. - Heading No. 8C.05 is to be taken to apply, "inter alia", to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading Nos.	Description of goods	Duty rates
8C.01	Unwrought tin; tin waste and scrap	Free
8C.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire	8%
8C.03	Wrought plates, sheets and strip, of tin	8%
8C.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight per square metre (excluding any backing) not exceeding one kilogramme; tin powders and flakes: A. Foil: I. Backed II. Other B. Powders and flakes	     12% 10% 7%
8C.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin: A. Tubes and pipes and blanks therefor and hollow bars B. Tube and pipe fittings	  10% 14%
8C.06	Other articles of tin	16%

CHAPTER 81

Other base metals employed in metallurgy and articles thereof

Note.

Heading No. 81.04 is to be taken to apply only to the following base metals: bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, antimony, titanium, thorium, thallium, uranium, vanadium, zirconium. The heading also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy.

Heading Nos.	Description of goods	Duty rate
81.01	Tungsten (wolfram), unwrought or wrought, and articles thereof:	
	A. Unwrought; waste and scrap:	
	I. Unwrought, in powder (List G)	6%
	II. Other	6%
	B. Hammered bars; angles, shapes and sections; wire, filaments, plates and sheets	10%
	C. Other	13%
81.02	Molybdenum, unwrought or wrought, and articles thereof:	
	A. Unwrought; waste and scrap:	
	I. Unwrought, in powder (List G)	6%
	II. Other (List G)	6%
	B. Hammered bars; angles, shapes and sections; wire, filaments, plates and sheets	10%
	C. Other	13%
81.03	Tantalum, unwrought or wrought, and articles thereof:	
	A. Unwrought; waste and scrap:	
	I. Unwrought, in powder (List G)	4%
	II. Other (List G)	4%
	B. Hammered bars; angles, shapes and sections; wire, filaments, plates and sheets	8%
	C. Other	11%

Heading Nos.	Description of goods	Duty rates
81.04	Other base metals, unwrought or wrought, and articles thereof:	
	A. Bismuth:	
	I. Unwrought; waste and scrap (List G)	Free
	II. Wrought	9%
	B. Cadmium:	
	I. Unwrought; waste and scrap (List G)	5%
	II. Wrought	9%
	C. Cobalt:	
	I. Unwrought; waste and scrap (List G)	Free
	II. Wrought	7%
	D. Chromium:	
	I. Unwrought; waste and scrap (List G)	6%
	II. Wrought	
	E. Germanium:	
	I. Unwrought; waste and scrap (List G)	6%
	II. Wrought	10%
	F. Hafnium (celtium):	
	I. Unwrought; waste and scrap (List G)	4%
	II. Wrought	9%
	G. Manganese:	
	I. Unwrought; waste and scrap (List G)	7%
	II. Wrought	
	H. Niobium (columbium):	
	I. Unwrought; waste and scrap (List G)	6%
	II. Wrought	10%
	IJ. Antimony:	
	I. Unwrought; waste and scrap (List G)	8%
	II. Wrought	7%
	K. Titanium:	
	I. Unwrought; waste and scrap (List G)	6%
	II. Wrought	10%
	L. Vanadium:	
	I. Unwrought; waste and scrap (List G)	4%
	II. Wrought	9%
	M. Uranium and thorium:	
	I. Unwrought; waste and scrap (EURATOM - List A 1)	Free
	II. Wrought:	
	a. Bars, rods, angles, shapes and sections; wire; plates, sheets and strip (EURATOM - List A 1)	Free
	b. Other (EURATOM - List A 1)	2%

Heading Nos.	Description of goods	Duty rates
81.04 (cont'd.)	H. Zirconium:	
	I. Unwrought; waste and scrap (List G)	6%
	II. Wrought	10%
	C. Rhenium:	
	I. Unwrought; waste and scrap (List G)	6%
	II. Wrought	10%
	P. Gallium, indium and thallium:	
	I. Unwrought; waste and scrap (List G)	4%
	II. Wrought	10%

CHAPTER 82

Tools, implements, cutlery, spoons and forks, of base metal; parts thereof

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Notes.

1. - Apart from blow lamps, portable forges, grinding wheels mounted on frameworks, manicure and chiropody sets, and goods classified in headings Nos. 82.07 and 82.15, the present Chapter covers only articles with a blade, working edge, working surface or other working part of:
  - (a) Base metal;
  - (b) Metallic carbides on a support of base metal;
  - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; or
  - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
  
2. - Parts of base metal of the articles falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for mechanical hand tools (heading No. 84.46). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Recognisable blanks of the articles falling in the headings of this Chapter and blanks of the parts of articles classified in this Chapter by virtue of the first part of this Note are to be classified with the articles or parts of which they are blanks.

Cutting plates for electric hair clippers are to be classified in heading No. 82.13 and blades and heads for electric shavers are to be classified in heading No. 82.11.

3. - Sets (other than manicure or chiropody sets (heading No. 82.13)) comprising an assortment of tools, cutlery, spoons, forks or other articles of a kind falling within the different headings of this Chapter, fitted in cabinets, boxes, cases or the like, are to be classified as that one of the constituent articles which is chargeable with the highest rate of duty.
4. - Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading Nos.	Description of goods	Duty rates
82.C1	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	15%
82.C2	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):	
	A. Non-mechanical hand saws	15%
	B. Saw blades:	
	I. Band-saw blades	15%
	II. Other	16%
82.C3	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps:	
	A. Files and rasps	13%
	B. Other	15%

Heading Nos.	Description of goods	Duty rates
82.04	Hand tools, including mounted glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels mounted on frameworks (hand or pedal operated)	16%
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits, the working part of which is: A. Of base metal B. Of metallic carbides C. Of diamonds or of diamond agglomerates D. Of other materials	12% 13% 9% 12%
82.06	Knives and cutting blades, for machines or for mechanical appliances	13%
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	14%
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding ten kilogrammes and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	17%
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06	17%
82.10	Knife blades	17%
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips): A. Razors: I. Straight II. Safety III. Other	13% 17% 14%

Heading Nos.	Description of goods	Duty rates
82.11 (cont'd.)	E. Blades and cutting plates: I. Safety razor blades: a. Not finished, including blanks, whether or not in strip b. Finished II. Of other razors C. Other parts	13% 16% 12% 17%
82.12	Scissors (including tailors' shears), and blades therefor	17%
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)	16%
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	19%
82.15	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14	19%

CHAPTER 83

Miscellaneous articles of base metal

Note.

In this Chapter a reference to parts of articles is in no case to be taken as applying to cables, chains, nails, bolts, nuts, screws, springs or other articles of iron or steel of a kind described in heading No. 73.25, 73.29, 73.31, 73.32 or 73.35, nor to similar articles of other base metals (Chapters 74 to 81 inclusive).

Heading Nos.	Description of goods	Duty rates
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, finished or not, of base metal	17%

Heading Nos.	Description of goods	Duty rates
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like	17%
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal	17%
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03	16%
83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	19%
83.06	Statuettes and other ornaments of a kind used indoors, of base metal	18%
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22): A. Miners' safety lamps, and parts thereof B. Other	14% 18%
83.08	Flexible tubing and piping, of base metal	17%
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal: A. Hooks, eyes and eyelets and the like, fixed to strips of textile material B. Other	18% 16%



Heading Nos.	Description of goods	Duty rates
83.10	Beads and spangles, of base metal	18%
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	18%
83.12	Photograph, picture and similar frames, of base metal; mirrors of base metal	19%
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal	18%
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal	19%
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	15%

S E C T I O N X V I  
MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT;  
PARTS THEREOF

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Notes.

1. - This Section does not cover:

- (a) Transmission, conveyor or elevator belts of vulcanised rubber (heading No. 40.10) or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example, washers) (heading No. 40.14);
  - (b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for industrial purposes;
  - (c) Bobbins, spools, cops, cones, cores and similar supports, of a kind used on machinery, mechanical appliances or electrical goods, falling within Chapter 39, 40, 44 or 48 or Section XV;
  - (d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.21;
  - (e) Transmission, conveyor or elevator belts of textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17);
  - (f) Articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed), falling within heading No. 71.02, 71.03 or 71.15;
  - (g) Parts of general use as defined in Note 2 to Section XV;
  - (h) Endless belts of metal wire or strip (Section XV);
  - (i) Articles falling within Chapter 82 or 83;
  - (k) Vehicles, aircraft, ships or boats, of Section XVII;
  - (l) Articles falling within Chapter 90;
  - (m) Clocks, watches and other articles falling within Chapter 91;
  - (n) Brushes of a kind used as parts of machines, falling within heading No. 96.02;
  - (o) Articles falling within Chapter 97.
2. - Subject to Notes 1 and 3 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles described in headings Nos. 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules:

- (a) Goods of a kind described in any of the headings of Chapters 84 and 85 (other than headings No. 84.65 and 85.28) are in all cases to be classified in their respective headings.
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including a machine falling within heading No. 84.59 or 85.22) are to be classified with the machines of that kind. However, goods which are equally suitable for use principally with the goods of headings Nos. 85.13 and 85.15 are to be classified in heading No. 85.13.
- (c) All other parts are to be classified in heading No. 84.65 or 85.28.
3. - An incomplete machine is to be classified with the corresponding complete machine (and not with parts of such a machine if its parts are separately specified), provided it has the essential character of such a complete machine.
4. - A machine (or an incomplete machine classified as if it were complete by virtue of the preceding Note 3) imported unassembled or disassembled is to be classified as a machine of the corresponding kind. This rule is also applicable, at the request of the declarant and subject to conditions stipulated by the competent authorities, to machines imported in successive shipments.
5. - Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
6. - Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances. The weight of such motors and transmission, conveyor or elevator belts is to be taken into consideration for the calculation of the units of weight provided for in this Tariff.
7. - For the purposes of these Notes and of the headings of Section XVI, the expression "machine" means any machine, apparatus or appliance of a kind falling within Section XVI.

Additional Notes.

1. - Tools necessary for the assembly or maintenance of machines are dutiable at the same rates as those machines when presented for

Customs clearance at the same time as the machines. The same rule is applicable in respect of interchangeable tools presented for clearance at the same time as the machines of which they form the normal equipment, provided they are normally sold therewith.

2. - Should the Customs so require, the declarant shall produce, in support of his declaration, an illustrated document (instructions, prospectus, a page from a catalogue, a photograph, etc.) giving the normal description of the machine, its uses and essential characteristics and, in respect of a disassembled machine, an assembly plan and a list of the contents of the various components.
3. - (EURATOM) When not expressly specified in any one of the headings of this Section, machines and apparatus specially designed for the recycling of irradiated nuclear fuel shall be subject to a duty of 11% (a), regardless of the heading of Chapters 84 and 85 within which they remain classified.

#### CHAPTER 84

Boilers, machinery and mechanical appliances; parts thereof

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#### Notes.

1. - This Chapter does not cover:
  - (a) Millstones, grindstones and other articles falling within Chapter 68;
  - (b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);
  - (c) Laboratory glassware of heading No. 70.17; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21);
  - (d) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapters 74 to 81); or
  - (e) Hand tools or electro-mechanical domestic appliances, with self-contained electric motors, of heading No. 85.05 or 85.06.
2. - Subject to the operation of Notes 5 and 6 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos; 84.01 to 84.21 and at the same time

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(a) Duty fixed at 7% until January 1, 1964.

to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the former heading and not the latter.

Heading No. 84.17 is, however, to be taken not to apply to:

- (a) Germination plant, incubators and brooders, falling within heading No. 84.28;
- (b) Grain dampening machines falling within heading No. 84.29;
- (c) Diffusing apparatus for sugar juice extraction falling within heading No. 84.30; or
- (d) Machinery falling within heading No. 84.40 for the heat-treatment of textile yarns, fabrics or made up textile articles.

Heading No. 84.17 is also to be taken not to apply to machinery or plant, designed for a mechanical operation, in which the change of temperature, even if necessary, is subsidiary to the main function.

Heading No. 84.19 is to be taken not to apply to:

- (a) Sewing machines (heading No. 84.41); or
- (b) Office machinery of heading No. 84.54.

- 3. - Heading No. 84.62 is to be taken to apply, "inter alia", to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than  $1\%$  or by more than .05 mm., whichever is less. Other steel balls are to be classified under heading No. 73.40.
- 4. - A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 5 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.59. Heading No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

#### Additional Notes.

- 1. - For the purposes of sub-heading 84.06 A, the expression "engines for automobiles", provided their cylinder capacity does not

exceed 18 litres and whatever be their subsequent use, means the following (List G):

- (a) Engines fitted with a speed-changing device or adapted for fitting with such a device;
- (b) Other engines of a weight per litre of cylinder capacity not exceeding the weight limits indicated in the following table, the weight to be taken into consideration being that of complete engines, in working order, including the weight of the lubricant contained in the sump or sumps.

Table of weight limits per litre kg  
of cylinder capacity

Spark-ignition engines	- 250 cc. or less	150
	- From 250 cc. exclusive to 500 cc. exclusive	140
	- From 500 cc. inclusive to 1 litre exclusive	130
	- From 1 litre inclusive to 3 litres exclusive	120
	- 3 litres or more	100
Compression-ignition engines	- Less than 12 litres	130
	- From 12 litres inclusive to 18 litres inclusive	110

- 2. - For the purposes of sub-heading 84.06 B, the expression "aircraft engines" shall apply only to engines designed for fitting with an airscrew or rotor (List G).
- 3. - For the purposes of heading No. 84.45 C VI a, the expression "micrometric adjusting system" shall mean any device allowing the determination and setting to at least 1/100th (C.C1) mm. the movement of an important element of a machine, such as the table, the spindle, the wheel head, etc. (List G).
- 4. - (EUNATCM) By the term "nuclear reactors" (sub-heading 84.59 B) is meant the complete machinery, apparatus and equipment in the space circumscribed by a biological screen, including, possibly, the screen itself, as well as the installations which form a whole with the parts in the aforesaid space (amongst other things, the control rods and their motors, regulating and control mechanisms, in as far as these mechanisms form a whole with these rods or with other parts in the aforesaid space).

Heading Nos.	Description of goods	Duty rates
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam)	14%
84.02	Auxiliary plant for use with steam and other vapour generating boilers (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	14%
84.03	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	14%
84.04	Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	13%
84.05	Steam and other vapour power units, not incorporating boilers	13%
84.06	Internal combustion piston engines:	
	A. Engines for automobiles, fulfilling the conditions of Additional Note 1 to this Chapter, of a cylinder capacity of:	
	I. 250 cc. or less (List G)	22%
	II. More than 250 cc. (List G)	19%
	B. Spark-ignition aircraft engines answering the description of Additional Note 2 to this Chapter, of a power of:	
	I. 400 metric h.p. or less (1) (List G)	15%
	II. More than 400 metric h.p. (1) (List G)	10%
	C. Marine engines:	
	I. Outboard (List G)	18%
	II. Other, provided they are to be used in watercraft, of a weight of (1):	
	a. 10,000 kg. or less (List G)	16%
	b. More than 10,000 kg. (List G)	13%
	D. Other engines:	
	I. Spark-ignition	15%
	II. Compression-ignition	15%

(1) See Protocol.

Heading Nos.	Description of goods	Duty rates
84.06 (cont'd.)	E. Parts: I. For aircraft engines(1) (a) (List G) II. For other engines: a. Cylinder blocks, crank-cases, cylinder heads, cylinders and liners: - For engines falling within sub-heading 84.06 A (List G) - Other (List G) b. Connecting rods and pistons: - For engines falling within sub-heading 84.06 A (List G) - Other (List G) c. Not specified (List G)	12%   19% 15%  19% 13% 15%
84.07	Water wheels, water turbines and other water engines, including regulators therefor	15%
84.08	Other engines and motors: A. Reaction engines: I. Turbo-jets, developing a thrust of: a. 2,500 kg. or less (1) (List G) b. More than 2,500 kg. (1) (List G) II. Other (ram-jets, pulse jets, rocket engines, etc. (1) (List G) B. Gas turbines: I. Turbo-propellers developing: a. 1,500 metric h.p. or less (1) (List G) b. More than 1,500 metric h.p. (1) (List G) II. Other C. Other engines and motors D. Parts: I. Of reaction engines and turbo-propellers (1) (List G) II. Other	   12% 12% 12%  15% 12% 14% 14%  12% 14%
84.09	Mechanically propelled road rollers	13%
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds: A. Pumps fitted with measuring devices:	

(1) See Protocol.

(a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.



Heading Nos.	Description of goods	Duty rates
84.10 (cont'd.)	I. Of the type used for the delivery of fuel and lubricants II. Other B. Other pumps C. Liquid elevators of bucket, chain, screw, band and similar kinds	16% 13% 12% 14%
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like: A. Pumps and compressors: I. Pumps (hand or pedal operated) for inflating pneumatic tyres and the like II. Other B. Free-piston generators for gas turbines C. Fans, blowers and the like	16% 12% 10% 13%
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	12%
84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	14%
84.14	Industrial and laboratory furnaces and ovens, non-electric: A. Specially designed for the splitting of irradiated fissile material, for the treatment of radio-active waste or for the re-cycling of irradiated fissile material: Up to December 31, 1963 (EURATOM - List A 2) As from January 1, 1964 (EURATOM - List A 2) B. Other	7% 11% 14%
84.15	Refrigerators and refrigerating equipment (electrical and other)	13%

Heading Nos.	Description of goods	Duty rates
64.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	13%
64.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:	
	A. Machinery for the manufacture of the products specified in sub-heading 28.51 A:	
	Up to December 31, 1963 (EURATOM - List A 2)	Free
	As from January 1, 1964 (EURATOM - List A 2)	11%
	B. Machinery designed specially for the splitting of irradiated fissile material, for the treatment of radio-active waste or for the re-cycling of irradiated fissile material:	
	Up to December 31, 1963 (EURATOM - List A 2)	7%
	As from January 1, 1964 (EURATOM - List A 2)	11%
	C. Heat exchange units:	
	I. Specially designed for refrigerating machinery and apparatus (evaporators and condensers)	13%
	II. Other	11%
	D. Percolators and other appliances for the preparation of coffee and other hot drinks:	
	I. Electrically heated	18%
	II. Other	12%
	E. Medical and surgical sterilising apparatus:	
	I. Electrically heated	17%
	II. Other	14%
	F. Other:	
	I. Water heaters, other than electric	15%
	II. Not specified	14%

Heading Nos.	Description of goods	Duty rates
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:	
	A. For the separation of uranium isotopes: Up to December 31, 1963 (EURATOM - List A 2) As from January 1, 1964 (EURATOM - List A 2)	Free 5%
	B. For the manufacture of the products specified in sub-heading 28.51 A: Up to December 31, 1963 (EURATOM - List A 2) As from January 1, 1964 (EURATOM - List A 2)	Free 11%
	C. Specially designed for the splitting of irradiated fissile material, for the treatment of radio-active waste or for the re-cycling of irradiated fissile material: Up to December 31, 1963 (EURATOM - List A 2) As from January 1, 1964 (EURATOM - List A 2)	7% 11%
	D. Other machinery and apparatus: I. Centrifuges: a. Cream separators and milk clarifiers b. Clothes-driers, electrically-operated, each of a dry linen capacity not exceeding 6 kg. c. Not specified II. Appliances (other than centrifuges) for filtering or purifying liquids or gases	10% 13% 15% 15%
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:	
	A. Dish washing machines and apparatus, electrically-operated, whether or not incorporating provision for drying	10%
	B. Other	13%
84.20	Weighing machinery (excluding balances of a sensitivity of five centigrammes or better), including weight-operated counting and checking machines; weighing machine weights of all kinds	15%

Heading Nos.	Description of goods	Duty rates
84.21	<p>Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:</p> <p>A. Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders</p> <p>B. Other</p>	<p>11%</p> <p>13%</p>
84.22	<p>Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23:</p> <p>A. Machinery, stationary or mobile, for remote handling of goods (not for manual control) and specially designed for handling strongly radio-active materials (EURATOM - List A 2)</p> <p>B. Machinery and apparatus, automobile, track-laying or wheeled, not capable of running on rails</p> <p>C. Other</p>	<p>8%</p> <p>14%</p> <p>14%</p>
84.23	<p>Excavating, levelling, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):</p> <p>A. Excavating, levelling and extracting machinery for earth, minerals or ores:</p> <p style="padding-left: 20px;">I. Automobile, track-laying or wheeled, not capable of running on rails</p> <p style="padding-left: 20px;">II. Other:</p> <p style="padding-left: 40px;">a. Boring and sinking machinery</p> <p style="padding-left: 40px;">b. Not specified</p> <p>B. Pile-drivers, snow-ploughs, not self-propelled (including snow-plough attachments)</p>	<p>15%</p> <p>9%</p> <p>14%</p> <p>15%</p>

Heading Nos.	Description of goods	Duty rates
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers	11%
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29)	11%
84.26	Dairy machinery (including milking machines)	11%
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	12%
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	12%
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables	13%
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing	13%
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard:	
	A. Machinery for making cellulosic pulp	14%
	B. Machinery for making paper and paperboard	12%
	C. Machinery for sizing and finishing paper and paperboard	14%

Heading Nos.	Description of goods	Duty rates
84.32	Book-binding machinery, including book-sewing machines	11%
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	13%
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished): A. Machinery, apparatus and accessories for type-founding or type-setting: I. Machinery, apparatus and accessories for founding or setting (linotype, monotype, intertype, etc.) II. Machinery, apparatus and accessories for founding, not incorporating setting devices III. Other B. Plates, cylinders and other similar articles, other than lithographic stones: I. Prepared for printing II. Simply prepared (for example, planed, grained or polished) C. Prepared lithographic stones, with or without writing or designs D. Other	6% 14% 13% 14% 17% 5% 14%
84.35	Other printing machinery; machines for uses ancillary to printing: A. Other printing machinery: I. Platen presses, inking or non-inking II. Single-cylinder machines: a. Single-revolution machines b. Two-revolution machines III. Rotary presses IV. Other B. Machines for uses ancillary to printing	14% 12% 10% 11% 11% 13%

Heading Nos.	Description of goods	Duty rates
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines:	
	A. Machines for extruding man-made textiles	11%
	B. Machines of a kind used for processing natural or man-made textile fibres	11%
	C. Other	12%
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines:	
	A. Weaving machines	11%
	B. Knitting machines	13%
	C. Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net	10%
	D. Machines for preparing yarns for use on the above machines, including warping and warp sizing machines	13%
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):	
	A. Auxiliary machinery for use with machines falling within heading No. 84.37	12%
	B. Parts and accessories for machines falling within heading No. 84.36	12%
	C. Parts and accessories for machines falling within heading No. 84.37 and for auxiliary machinery falling within	

Heading Nos.	Description of goods	Duty rates
84.38 (cont'd.)	sub-Heading A: I. Shuttles; sinkers, needles and like articles used in forming meshes II. Other	14% 12%
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	13%
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor: A. Ironing machines and steam presses, electrically heated B. Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg.; domestic clothes-driers (other than those of the centrifugal type): I. Electrically operated II. Other C. Other	16%     19% 12% 13%
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles: A. Sewing machines; furniture specially designed for sewing machines B. Sewing machine needles	12% 14%
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery): A. For the manufacture or repair of boots and shoes B. Other	13% 14%



Heading Nos.	Description of goods.	Duty rates
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	13%
84.44	Rolling mills and rolls therefor:	
	A. Rolling mills specially designed for the re-cycling of irradiated fissile material:	
	Up to December 31, 1963 (EURATOM - List A 2)	7%
	As from January 1, 1964 (EURATOM - List A 2)	11%
	B. Other	13%
84.45	Machine-tools for working metal or metallic carbides, not being machines falling within heading No. 84.49 or 84.50:	
	A. Specially designed for the re-cycling of irradiated fissile material (covering, removal of covering, shaping, etc.):	
	Up to December 31, 1963 (EURATOM - List A 2)	7%
	As from January 1, 1964 (EURATOM - List A 2)	11%
	B. Machine-tools working by electro-erosion and other machines driven by electrical processes; supersonic machine-tools (List G)	8%
	C. Other machine-tools:	
	I. Lathes (List G)	10%
	II. Reaming machines (List G)	8%
	III. Planing machines (List G)	8%
	IV. Shaping machines, sawing machines and cutting machines, broaching machines and slotting machines (List G)	6%
	V. Milling machines, drilling and boring machines (List G)	12%
	VI. Sharpening, trimming, trueing, grinding, polishing, lapping, dressing or surfacing machines and similar machines, working by means of grinding wheels, abrasives or polishing products:	
	a. Fitted with a micrometric adjusting system within the meaning of Additional Note 3 to this Chapter (List G)	10%
	b. Other (List G)	4%
	VII. Centring machines (List G)	6%

Heading Nos.	Description of goods	Duty rates
84.45 (cont'd.)	VIII. Gear-cutting machines: a. For cutting cylindrical gears (List G) b. For cutting other gears (List G) IX. Presses (List G) X. Coiling, bending, folding, flattening, shearing, punching, blanking and chamfering machines (List G) XI. Forging or stamping machines (List G) XII. Other (List G)	10% 6% 12% 8% 6% 9%
84.46	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49: A. Continuous-action machines for polishing sheet glass B. Other	10% 13%
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49	11%
84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for the mecha- nical hand tools of heading No. 82.04, 84.49 or 85.05 (List G)	8%
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor	13%
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances: A. Machines for desurfacing steel ingots, with at least 4 burners B. Other	11% 13%

Heading Nos.	Description of goods	Duty rates
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines:	
	A. Typewriters	16%
	B. Cheque-writing machines	13%
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:	
	A. Calculating machines:	
	I. Electronic	14%
	II. Other	11%
	B. Accounting machines	14%
	C. Other	11%
84.53	Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines)	11%
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines):	
	A. Addressing machines and address plate embossing machines	16%
	B. Other	15%
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54:	
	A. Address plates	18%
	B. Parts of statistical machines of a kind operated in conjunction with punched cards	10%
	C. Other	14%

Heading Nos.	Description of goods	Duty rates
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	13%
84.57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves: A. Glass-working machines (other than machines for working glass in the cold) B. Machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	11% 12%
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	13%
84.59	Machinery and mechanical appliances (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter: A. For the manufacture of the products specified in sub-heading 20.51 A: Up to December 31, 1963 (EURATOM - List A 2) As from January 1, 1964 (EURATOM - List A 2) B. Nuclear reactors: Up to December 31, 1961 (EURATOM - List A 2) As from January 1, 1962 (EURATOM - List A 2) C. Specially designed for the re-cycling of irradiated fissile material (the sintering of radio-active metal oxides, covering, etc.):	Free 11% Free 10%

Heading Nos.	Description of goods	Duty rates
84.59 (cont'd.)	Up to December 31, 1963 (EUR/TOM - List A 2) As from January 1, 1964 (EUR/TOM - List A 2)	7% 11%
	D. Machines and appliances for rope or cable-making, including electric wire and cable-making machines:	
	I. Stranding, twisting, cabling and other similar machines	12%
	II. Other machines and appliances (for reinforcing, taping, insulating and the like, machines for the preparation, coating, putting up, etc., of ropes and cables)	14%
	E. Other	15%
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metallic carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials:	
	A. Steel moulds for the manufacture of cathode-ray tubes	11%
	B. Other	13%
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves:	
	A. Pressure-reducing valves	15%
	B. Other	16%
84.62	Ball, roller or needle roller bearings	18%
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:	
	A. Crank shafts and cam shafts for automobile engines (List G)	19%
	B. Other (List G)	15%
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated	

Heading Nos.	Description of goods	Duty rates
84.64 (cont'd.)	metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings	14%
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter	15%

CHAPTER 85

Electrical machinery and equipment; parts thereof

Notes.

1. - This Chapter does not cover:
  - (a) Electrically warmed blankets, bed pads, foot-muffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;
  - (b) Articles of glass falling within heading No. 70.11 (for example, glass bulbs for electric lamps);
  - (c) Electrically heated furniture of Chapter 94.
2. - Heading No. 85.01 is to be taken not to apply to goods described in heading No. 85.08, 85.09 or 85.21, other than metal tank mercury arc rectifiers which remain classified in heading No. 85.01.
3. - Heading No. 85.06 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes:
  - (a) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight;
  - (b) Other machines provided the weight of such other machines does not exceed twenty kilogrammes.

The heading does not, however, apply to dish washing machines (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 84.40), roller and other ironing machines (heading No. 84.16 or 84.40), sewing machines (heading No. 84.41) or to electro-thermic appliances (heading No. 85.12).

Heading Nos.	Description of goods	Duty rates
85.01	<p>Electrical goods of the following descriptions:  generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:</p> <p>A. Generators, motors (whether or not equipped with speed reducing; changing or step-up gear) and rotary converters, weighing each:  I. 10 kg. or less  II. More than 10 kg.</p> <p>B. Transformers, inductors (e.g., reactors and chokes), weighing each:  I. 10 kg. or less  II. More than 10 kg.</p> <p>C. Converters other than rotary converters falling within sub-heading A, weighing each:  I. 10 kg. or less  II. More than 10 kg.</p> <p>D. Parts</p>	<p>14%  12%  17%  14%  17%  15%  15%</p>
85.02	<p>Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads</p>	15%
85.03	Primary cells and primary batteries	20%
85.04	<p>Electric accumulators:</p> <p>A. Lead-acid accumulators</p> <p>B. Other</p> <p>C. Parts:  I. Wooden separators  II. Other</p>	<p>20%  17%  10%  17%</p>

Heading Nos.	Description of goods	Duty rates
85.05	Tools for working in the hand, with self-contained electric motor	14%
85.06	Electro-mechanical domestic appliances, with self-contained electric motor	19%
85.07	Shavers and hair clippers, with self-contained electric motor:	
	A. Shavers	13%
	B. Hair clippers	14%
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); dynamos and cut-outs for use in conjunction therewith:	
	A. Starter motors and generators (dynamos), including dynamo cut-out apparatus	14%
	B. Ignition magnetos, including magneto-dynamos	18%
	C. Sparking plugs	18%
	D. Glow plugs	21%
	E. Other	22%
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles:	
	A. Lighting equipment, other than that falling within heading No. 85.08	17%
	B. Sound signalling appliances	14%
	C. Other	15%
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09:	
	A. Miners' safety lamps	15%
	B. Other	18%
85.11	Industrial and laboratory electric furnaces and ovens; electric induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting:	



Heading Nos.	Description of goods	Duty rates
85.11 (cont'd.)	<p>A. Furnaces, ovens and electric induction and dielectric heating equipment:</p> <p>I. Specially designed for the splitting of irradiated fissile material, for the treatment of radio-active waste and for the re-cycling of irradiated fissile material:</p> <p>Up to December 31, 1963 (EURATOM-List A 2)</p> <p>As from January 1, 1964 (EURATOM-List A 2)</p> <p>II. Other</p> <p>B. Electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting</p>	<p>7%</p> <p>11%</p> <p>14%</p> <p>15%</p>
85.12	<p>Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:</p> <p>A. Electric instantaneous or storage water heaters and immersion heaters</p> <p>B. Electric soil heating apparatus and electric space heating apparatus</p> <p>C. Electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters)</p> <p>D. Electric smoothing irons</p> <p>E. Electro-thermic domestic appliances</p> <p>F. Electric heating resistors</p>	<p>20%</p> <p>21%</p> <p>19%</p> <p>20%</p> <p>19%</p> <p>16%</p>
85.13	<p>Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):</p> <p>A. Apparatus for carrier-current line systems</p> <p>B. Other</p>	<p>16%</p> <p>15%</p>
85.14	<p>Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers:</p> <p>A. Microphones and stands therefor</p> <p>B. Other</p>	<p>17%</p> <p>16%</p>

Heading Nos.	Description of goods	Duty rates
65.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: A. Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras: I. Transmitters II. Transmitter-receivers III. Receivers, whether or not combined with sound recorders or reproducers IV. Television cameras B. Other apparatus C. Parts: I. Cabinets and cases: a. Of wood b. Of other materials II. Other	16% 20% 22% 17% 16% 16% 20% 22%
65.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields	15%
65.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 65.09 or 65.16	15%
65.18	Electrical capacitors, fixed or variable	17%
65.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lamp-holders, terminals, terminal strips and junction boxes);	

Heading Nos.	Description of goods	Duty rates
85.19 (cont'd.)	resistors, fixed or variable (including potentiometers), other than heating resistors; rheostatic, inductance, motor driven and vibrating contact automatic voltage regulators; switchboards (other than telephone switchboards) and control panels: A. Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits: I. Control apparatus II. Other B. Resistors, fixed or variable (including potentiometers), other than heating resistors C. Rheostatic, inductance, motor driven and vibrating contact automatic voltage regulators D. Switchboards and control panels	16% 16% 16% 16% 14%
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs: A. Filament lamps B. Discharge lamps, including gas-filled dual lamps C. Other D. Parts	15% 18% 17% 15%
85.21	Thermionic, cold cathode and photocathode valves and tubes (including vapour-or gas-filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; crystal diodes, crystal triodes and other crystal valves (for example, transistors); mounted piezo-electric crystals: A. Valves and tubes: I. Rectifying tubes and valves II. Image analysers and image transformers; multipliers and the like III. Other	20% 17% 19%

Heading Nos.	Description of goods	Duty rates
85.21 (cont'd.)	B. Photocells, including phototransistors	16%
	C. Crystal diodes, crystal triodes, etc., including transistors	21%
	D. Mounted piezo-electric crystals	20%
	E. Parts	15%
85.22	Electrical goods and apparatus (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter:	
	A. For the manufacture of the products specified in sub-heading 28.51 A:	
	Up to December 31, 1963 (EURATCM - List A 2)	Free
	As from January 1, 1964 (EURATCM - List A 2)	11%
	B. Specially designed for the splitting of irradiated fissile material, for the treatment of radio-active waste or for the re-cycling of irradiated fissile material:	
	Up to December 31, 1963 (EURATCM - List A 2)	7%
	As from January 1, 1964 (EURATCM - List A 2)	11%
	C. Other	13%
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors	17%
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes:	
	A. Electrodes for electrolysis installations	9%
	B. Heating resistors, other than those falling within heading No. 85.12	14%
	C. Other	12%
85.25	Insulators of any material:	
	A. Of hardened rubber	15%
	B. Of other material	19%
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of	

Heading Nos.	Description of goods	Duty rates
85.26 (cont'd.)	assembly, but not including insulators falling within heading No. 85.25:	
	A. Of ceramic material or of glass	17%
	B. Of hardened rubber or of asphaltic or tarry material	14%
	C. Of artificial plastic materials	19%
	D. Of other materials	16%
85.27	Electrical conduit tubing and joints there- for, of base metal lined with insulating material	14%
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	14%

S E C T I O N   X V I I

VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND  
CERTAIN ASSOCIATED TRANSPORT EQUIPMENT

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Notes.

1. - This Section does not cover articles falling within heading No. 97.01, 97.03 or 97.08, or bobsleighs, toboggans and the like falling within heading No. 97.06.
2. - Throughout this Section the expressions "parts" and "parts and accessories" are to be taken not to apply to the following articles, whether or not they are identifiable as for the goods of this Section:
  - (a) Joints, washers and the like (classified according to their constituent material or in heading No. 84.64);
  - (b) Parts of general use as defined in Note 2 to Section XV;
  - (c) Articles falling within Chapter 82 (tools);
  - (d) Articles falling within heading No. 83.11;
  - (e) Machines and mechanical appliances and other articles falling within headings Nos. 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63;
  - (f) Electrical machinery and equipment (Chapter 85);
  - (g) Articles falling within Chapter 90;
  - (h) Clocks (Chapter 91);
  - (ij) Arms (Chapter 93);
  - (k) Brushes of a kind used as parts of vehicles (heading No. 96.02).
3. - References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. - Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.

5. - An incomplete or unfinished article of this Section is to be classified as the corresponding complete or finished article, provided it has the essential character of such complete or finished article.
6. - Unless otherwise provided, an article of this Section (or an incomplete or unfinished article classified as if it were complete or finished by virtue of the preceding Note 5) imported unassembled is to be classified as an assembled article of the corresponding kind.

Additional Note.

Tools and articles for the maintenance and repair of vehicles are dutiable at the same rate as those vehicles when presented for Customs clearance at the same time as the vehicles. The same rule is applicable in respect of other accessories presented for clearance at the same time as the vehicles of which they form the normal equipment, provided they are normally sold therewith.

CHAPTER 86

Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered)

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Notes.

1. - This Chapter does not cover:
  - (a) Railway or tramway sleepers of wood (heading No. 44.07) or of concrete (heading No. 68.11);
  - (b) Railway or tramway track construction material of iron or steel falling within heading No. 73.16; or
  - (c) Electrically powered signalling apparatus falling within heading No. 85.16.
2. - Heading No. 86.09 is to be taken to apply, "inter alia", to:
  - (a) Axles, wheels, metal tyres, hoops and hubs and other parts of wheels;
  - (b) Frames, underframes and bogies;
  - (c) Axle boxes; brake gear;
  - (d) Buffers for rolling-stock; coupling gear and corridor connections;

(e) Coachwork.

3. - Subject to the provisions of Note 1 above, heading No. 86.10 is to be taken to apply, "inter alia", to:

(a) Assembled track, turntables, platform buffers, loading gauges;

(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, whether or not they are fitted for electric lighting.

Heading Nos.	Description of goods	Duty rates
86.01	Steam rail locomotives and tenders	13%
86.02	Electric rail locomotives, other than self-generating	14%
86.03	Other rail locomotives	13%
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys: A. Electrically propelled coaches (external conductor type) B. Other	14% 13%
86.05	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches	13%
86.06	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles	13%
86.07	Railway and tramway goods vans, goods wagons and trucks: A. Specially designed for the transport of highly radio-active material (EURATOM - List A 2) B. Other	10% 14%
86.08	Road-rail and similar containers specially designed and equipped to be equally suitable for transport by rail, road and ship: A. Containers with lead covering for the purpose of screening radio-active radiation for the transport of radio-active material (EURATOM - List A 2) B. Other	10% 15%



Heading Nos.	Description of goods	Duty rates
86.09	Parts of railway and tramway locomotives and rolling-stock:	
	A. Bogies, bissel-bogies and the like, and parts therefor	13%
	B. Brakes and parts therefor	11%
	C. Axles, assembled or not, wheels and parts therefor	15%
	D. Axle-boxes and parts therefor	15%
	E. Other	14%
86.10	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment:	
	A. Railway and tramway track fixtures and fittings; parts of the foregoing fixtures and fittings	13%
	B. Mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing equipment	14%

CHAPTER 87

Vehicles, other than railway or tramway rolling-stock, and parts thereof

Notes.

The headings of this Chapter are to be taken not to apply to railway or tramway rolling-stock.

1. - For the purposes of this Chapter, tractors are deemed to be vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.
2. - Motor chassis fitted with cabs are to be treated as falling within heading No. 87.02 and not within heading No. 87.04.



Heading Nos.	Description of goods	Duty rates
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	24%
87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 (List G)	19%
87.07	<p>Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks); tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors:</p> <p>A. Trucks specially designed for the transport of highly radio-active material (EURATOM - List A 2)</p> <p>B. Other:</p> <p style="padding-left: 20px;">I. Fitted with self-actuated lifting equipment:</p> <p style="padding-left: 40px;">a. With a lifting height of 1 metre or more</p> <p style="padding-left: 40px;">b. Other</p> <p style="padding-left: 20px;">II. Not specified:</p> <p style="padding-left: 40px;">a. With electric motors</p> <p style="padding-left: 40px;">b. With other motors</p> <p>C. Parts</p>	<p>10%</p> <p>15%</p> <p>19%</p> <p>19%</p> <p>24%</p> <p>20%</p>
87.08	<p>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles:</p> <p>A. Tanks and parts thereof</p> <p>B. Armoured cars and parts thereof</p>	<p>5%</p> <p>10%</p>
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds	26%
87.10	Cycles (including delivery tricycles), not motorised	21%
87.11	Invalid carriages, fitted with means of mechanical propulsion (motorised or not)	17%

Heading Nos.	Description of goods	Duty rates
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11: A. Of motor-cycles B. Other	24% 20%
87.13	Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof	18%
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof: A. Animal-drawn vehicles B. Trailers and semi-trailers: I. Specially designed for the transport of highly radio-active material (EURATOM - List A 2) II. Other C. Other vehicles: I. Specially designed for the transport of highly radio-active material (EURATOM - List A 2) II. Other D. Parts	14%   10% 20%   10% 14% 15%

CHAPTER 88

Aircraft and parts thereof; parachutes; catapults and similar aircraft launching gear; ground flying trainers

Additional Note.

For the purposes of sub-heading 88.02 B, the expression "unladen weight" shall mean the weight of the machines in normal flying order, excluding the weight of the crew and of fuel and various items of equipment, except permanently-fitted items of equipment (List G).

Heading Nos.	Description of goods	Duty rates
88.01	Balloons and airships	18%

Heading Nos.	Description of goods	Duty rates
88.C2	Flying machines, gliders and kites; rotochutes:	
	A. Without mechanical propulsion (List G)	18%
	B. With mechanical propulsion:	
	I. Helicopters of an unladen weight:	
	a. Cf 2,000 kg. or less (List G)	15%
	b. Cf more than 2,000 kg (1) (List G)	12%
	II. Other, of an unladen weight:	
	a. Cf 2,000 kg or less (List G)	15%
	b. Cf 2,000 kg exclusive to 15,000 kg. inclusive (1) (List G)	14%
	c. Cf 15,000 kg. exclusive to 35,000 kg. inclusive (1) (List G)	12%
	d. Cf more than 35,000 kg (1) (List G)	12%
88.C3	Parts of goods falling in heading No. 88.C1 or 88.C2:	
	A. Cf balloons and airships	17%
	B. Other (1) (List G)	12%
88.C4	Parachutes and parts thereof and accessories thereto	15%
88.C5	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles:	
	A. Catapults and similar aircraft launching gear; parts thereof	17%
	B. Ground flying trainers; parts thereof	13%

CHAPTER 89

Ships, boats and floating structures

Note.

A hull, unfinished or incomplete vessel, assembled or unassembled, or a complete vessel, unassembled, is to be classified as a vessel of a particular kind if it has the essential character of a vessel of that kind. In other cases such goods are to be classified within heading No. 89.C1.

(1) See Protocol.

Heading Nos.	Description of goods	Duty rates
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter:	
	A. Warships	Free
	B. Other:	
	I. Sea-going vessels (a)	Free
	II. Other:	
	a. Weighing each 100 kg. or less	13%
	b. Other	8%
89.02	Tugs	Free
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks:	
	A. For sea-going vessels (a)	Free
	B. Other	8%
89.04	Ships, boats and other vessels for breaking up (b)	Free
89.05	Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)	10%

(a) Entry under this sub-heading is subject to conditions to be stipulated by the competent authorities.

(b) The granting of duty exemption is subject to conditions to be stipulated by the competent authorities.

S E C T I O N   X V I I I

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,  
PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPA-  
RATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS,  
SOUND RECORDERS AND REPRODUCERS; PARTS  
THEREOF

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CHAPTER 90

Optical, photographic, cinematographic, measuring, checking,  
precision, medical and surgical instruments and  
apparatus; parts thereof

Notes.

1. - This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40.14, of leather or of composition leather, falling within heading No. 42.04, or of textile material (heading No. 59.17);
- (b) Refractory goods of heading No. 69.03; laboratory, chemical or industrial wares of heading No. 69.09;
- (c) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.12 or Chapter 71;
- (d) Goods falling within heading No. 70.07, 70.14, 70.15, 70.17 or 70.18;
- (e) Parts of general use as defined in Note 2 to Section XV;
- (f) Pumps incorporating measuring devices, of heading No. 84.10; weight-operated counting and **checking** machinery, and separately imported weights for balances (heading No. 84.20); lifting and handling machinery of heading No. 84.22; fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); valves and other appliances of heading No. 84.61 ;
- (g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No. 85.09, and radio navigational aid or radar apparatus of heading No. 85.15;

- (h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.11); magnetic sound-heads (heading No. 92.13);
  - (ij) Articles of Chapter 97; or
  - (k) Capacity measures, which are to be classified according to the material of which they are made.
2. - An incomplete or unfinished machine, appliance, instrument or apparatus is to be classified with the corresponding complete or finished machine, appliance, instrument or apparatus, provided it has the essential character of that complete or finished article.
  3. - Subject to Notes 1 and 2 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any heading of this Chapter are to be classified as follows:
    - (a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (other than headings Nos. 84.65 and 85.28) are to be classified in that heading;
    - (b) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.
  4. - Heading No. 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter; such telescopic sights and telescopes are to be classified in heading No. 90.13.
  5. - Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.16, are to be classified in heading No. 90.16.
  6. - Heading No. 90.28 is to be taken to apply, and apply only, to:
    - (a) Instruments or apparatus for measuring or checking electrical quantities;
    - (b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23,



90.24, 90.25 or 90.27 (other than stroboscopes); the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled; and

(c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations.

7. - Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading Nos.	Description of goods	Duty rates
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material: A. Lenses, prisms, mirrors and other optical elements B. Sheets or plates, of polarising material	17% 18%
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	17%
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like	19%
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other	19%
90.05	Refracting telescopes (monocular and binocular), prismatic or not	20%
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	17%
90.07	Photographic cameras; photographic flashlight apparatus: A. Photographic cameras B. Photographic flashlight apparatus	18% 16%

Heading Nos.	Description of goods	Duty rates
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles: A. Cameras and sound recorders, combined or not B. Projectors and sound reproducers, combined or not	16% 19%
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers	18%
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (contact type); spools or reels, for film; screens for projectors	15%
90.11	Microscopes and diffraction apparatus, electron and proton	15%
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	18%
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter	18%
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders	17%
90.15	Balances of a sensitivity of five centigrammes or better, with or without their weights	18%
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter	

Heading Nos.	Description of goods	Duty rates
9C.16 (cont'd.)	(for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors: A. Drawing, marking-out and mathematical calculating instruments B. Measuring or checking instruments, appliances and machines; profile projectors	16%  15%
9C.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments)	16%
9C.18	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators)	16%
9C.19	Orthopaedic appliances, surgical belts, trusses and the like; artificial limbs, eyes, teeth and other artificial parts of the body; deaf aids; splints and other fracture appliances: A. Artificial limbs, eyes, teeth and other artificial parts of the body: I. Artificial teeth and dental fittings: a. Of precious metal or rolled precious metal b. Other II. Artificial eyes for human wear III. Other B. Deaf-aids C. Other	14% 18% 14% 16% 12% 15%
9C.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like	16%

Heading Nos.	Description of goods	Duty rates
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	12%
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	15%
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments: A. Direct-reading mercury or other liquid-filled thermometers B. Hygrometers and psychrometers C. Other	21% 14% 17%
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature, (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14: A. Pressure gauges (manometers) B. Thermostats C. Other	18% 15% 16%
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes	16%

Heading Nos.	Description of goods	Duty rates
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor	15%
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes: A. Revolution counters, production counters, taximeters and other counters B. Speed indicators and tachometers C. Stroboscopes	16% 18% 14%
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus: A. Mentioned in Note 6 (a) to this Chapter B. Mentioned in Note 6 (b) to this Chapter C. Mentioned in Note 6 (c) to this Chapter	16% 16% 16%
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28	16%

CHAPTER 91

Clocks and watches and parts thereof

Notes.

1. - For the purposes of headings Nos. 91.02 and 91.07, the expression "watch movements" means movements regulated by a balance-wheel and hairspring and not exceeding twelve millimetres in thickness measured with the plate and bridges.
2. - Headings Nos. 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).

3. - This Chapter does not cover weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls or parts of general use as defined in Note 2 to Section XV. Clock or watch springs are to be classified as clock or watch parts (heading No. 91.11).
4. - Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.
5. - Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading Nos.	Description of goods	Duty rates
91.C1	Pocket-watches, wrist-watches and other watches, including stop-watches	13%
	the duty not to be less than, each C.50 C.M.U.	
91.C2	Clocks with watch movements (excluding clocks of heading No. 91.C3):	
	A. Electric	15%
	B. Other	13%
91.C3	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	13%
91.C4	Other clocks:	
	A. Electric	14%
	B. Other	13%
91.C5	Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time	15%
91.C6	Time switches with clock or watch movement (including secondary movement) or with synchronous meter	14%
91.C7	Watch movements (including stop-watch movements), assembled	14%
	the duty not to be less than, each C.40 C.M.U.	

Heading Nos.	Description of goods	Duty rates
91.08	Clock movements, assembled	14%
91.09	Watch cases and parts of watch cases, including blanks thereof	9%
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	14%
91.11	Other clock and watch parts:	
	A. Watchmaker's jewels (precious and semi-precious stones, natural, synthetic, reconstructed or imitation), neither mounted nor set	8%
	B. Springs, including hairsprings	12%
	C. Watch movements, unassembled	14%
	the duty not to be less than, each C.40 C.M.U.	
	D. Clock movements, unassembled	14%
	E. Rough watch movements	11%
	F. Other	11%

CHAPTER 92

Musical instruments; sound recorders and reproducers; parts and accessories of such articles

Notes.

1. - This Chapter does not cover:

- (a) Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);
- (b) Parts of general use as defined in Note 2 to Section XV;
- (c) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter; sound recorders or reproducers combined with a radio receiver (heading No. 85.15);

(d) Brushes (for cleaning musical instruments), falling within heading No. 96.02;

(e) Toy instruments (heading No. 97.03); or

(f) Collectors' pieces or antiques (heading No. 99.05 or 99.06).

2. - For the purposes of this Chapter, an incomplete or unfinished instrument or apparatus is to be classified as the corresponding complete or finished article, provided it has the essential character of such a complete or finished article.

3. - Bows and sticks and similar devices used in playing the musical instruments of heading Nos. 92.02 and 92.06 imported with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Perforated music rolls (heading No. 92.10) and gramophone records and the like (heading No. 92.12) imported with an instrument are to be treated as separate articles and not as forming a part of such instrument.

4. - Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading Nos.	Description of goods	Duty rates
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps: A. Pianos (including automatic pianos, whether or not with keyboards): I. Upright pianos II. Other B. Other	22% 20% 18%
92.02	Other string musical instruments	21%
92.03	Pipe and reed organs, including harmoniums and the like	20%
92.04	Accordions, concertinas and similar musical instruments; mouth organs	15%
92.05	Other wind musical instruments	18%



Heading Nos.	Description of goods	Duty rates
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	18%
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	19%
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fair-ground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes)	14%
92.09	Musical instrument strings	17%
92.10	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds	18%
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks with or without sound-heads:	
	A. Sound recorders	19%
	B. Sound reproducers	19%
	C. Combined sound recorders and reproducers	16%
92.12	Gramophone records and other sound recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for recording sound:	
	A. Prepared for recording, but not recorded	17%
	B. Recorded:	
	I. Wax recordings, discs, matrices and other intermediate forms:	
	a. For the production of records	11%
	b. Other	17%
	II. Other:	
	a. Records:	

Heading Nos.	Description of goods	Duty rates
92.12 (cont'd.)	1. For teaching languages	9%
	2. Other	17%
	b. Other sound recording media (tapes, wires, strips and like articles):	
	1. Magnetically recorded for the scoring of cinematograph films	2.35 C.M.U.
	2. Other	19%
92.13	Other accessories and parts of gramophones, of dictating machines or of other sound reproducers or recorders:	
	A. Pick-ups and parts thereof	20%
	B. Needles; diamonds, sapphires and other precious or semi-precious stones (natural, synthetic or reconstructed), mounted or not	13%
	C. Other	18%

S E C T I O N X I X

ARMS AND AMMUNITION; PARTS THEREOF

CHAPTER 93

Arms and ammunition; parts thereof

Notes.

1. - This Chapter does not cover:
  - (a) Goods falling within Chapter 36 (for example, percussion caps, detonators, signalling flares);
  - (b) Parts of general use as defined in Note 2 to Section XV;
  - (c) Armoured fighting vehicles (heading No. 87.08);
  - (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90);
  - (e) Bows, arrows, fencing foils or toys falling within Chapter 97;  
or
  - (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06).
2. - For the purposes of this Chapter, incomplete or unfinished arms are to be classified with the corresponding complete or finished articles, provided they have the essential character of such complete or finished articles.
3. - In heading No. 93.07, the reference to "parts thereof" is to be taken not to include radio or radar apparatus of heading No. 85.15.
4. - Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading Nos.	Description of goods	Duty rates
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	8%

Heading Nos.	Description of goods	Duty rates
93.02	Revolvers and pistols, being firearms: A. 9 mm. calibre and greater B. Other	9% 16%
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)	Free
93.04	Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like: A. Sporting or target-shooting guns, rifles or carbines B. Other	18% 16%
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	16%
93.06	Parts of arms, including roughly sawn gun stock blocks and gun barrel blanks, but not including parts of side-arms: A. For weapons falling within heading No. 93.03 B. For other weapons: I. Roughly shaped wooden butt stocks II. Other parts: a. For weapons falling within heading No. 93.02 b. Not specified	Free 10% 15% 18%
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition: A. For revolvers and pistols falling within heading No. 93.02 and for sub-machine-guns falling within heading No. 93.03 B. Other: I. Munitions of war: a. For weapons falling within heading No. 93.03 b. Other II. Not specified: a. Sporting cartridges b. Other	13% 6% 12% 19% 17%

S E C T I O N    X X

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

Furniture and parts thereof; bedding, mattresses,  
mattress supports, cushions and similar  
stuffed furnishings

Notes.

1. - This Chapter does not cover:

- (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62;
- (b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings; these are classified according to the constituent material (for example, in heading No. 44.27, 70.14 or 83.07);
- (c) Articles of stone or ceramic materials, used as chairs, seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69);
- (d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) falling within heading No. 70.09;
- (e) Parts of general use as defined in Note 2 to Section XV; and safes falling within heading No. 83.03;
- (f) Furniture specially designed as parts of refrigerators of heading No. 84.15; furniture specially designed for sewing machines (heading No. 84.41);
- (g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15);
- (h) Dentists' spittoons falling within heading No. 90.17;
- (ij) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13; or
- (l) Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for games (heading No. 97.04) or for conjuring tricks (heading No. 97.05).

2. - The references in headings Nos. 94.C1 and 94.C2 to chairs and other seats and in headings Nos. 94.C2 and 94.C3 to furniture are to be taken as not applying to articles which are not designed for placing on the floor or ground.

This provision is, however, to be taken not to apply to the following, even if they are designed to be fixed to the wall or to stand one on the other:

- (a) Kitchen cabinets and similar cupboards;
- (b) Folding seats and beds;
- (c) Unit bookcases and similar unit furniture.

3. - An article of furniture, whether or not comprising sheets, parts or fittings of glass, marble or other materials, imported unassembled, is to be treated as a single assembled article of furniture, provided that the parts are imported together.

4. - (a) In this Chapter references to parts of goods do not include references to sheets (whether or not cut to shape but not combined with other parts) of glass (including mirrors) or of marble or other stone.

(b) Goods described in heading No. 94.C4, imported separately, are not to be classified in heading No. 94.C1, 94.C2 or 94.C3 as parts of goods.

Heading Nos.	Description of goods	Duty rates
94.C1	Chairs and other seats, (other than those falling within heading No. 94.C2), whether or not convertible into beds, and parts thereof: A. Specially designed for use in aircraft B. Other	12% 18%
94.C2	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles	17%
94.C3	Other furniture and parts thereof	18%

Heading Nos.	Description of goods	Duty rates
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed with any material, or of foam rubber, whether or not covered, (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows)	20%

CHAPTER 95

Articles and manufactures of carving or moulding material

Note.

This Chapter does not cover:

- (a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks);
- (b) Fans or hand screens, non-mechanical (heading No. 67.05);
- (c) Articles falling within Chapter 71 (for example, imitation jewellery);
- (d) Cutlery or other articles falling within Chapter 82, whether or not having handles or other parts of carving or moulding materials; the headings of the present Chapter apply, however, to separate handles or other parts of such articles;
- (e) Articles falling within Chapter 90 (for example, spectacle frames);
- (f) Articles falling within Chapter 91 (for example, clock or watch cases);
- (g) Articles falling within Chapter 92 (for example, musical instruments and parts thereof);
- (h) Articles falling within Chapter 93 (arms and parts thereof);
- (ij) Articles falling within Chapter 94 (furniture and parts thereof);
- (k) Brushes, powder puffs or other articles falling within Chapter 96;

- (l) Articles falling within Chapter 97 (toys, games and sports requisites);
- (m) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs); or
- (n) Collectors' pieces or antiques (Chapter 99).

Heading Nos.	Description of goods	Duty rates
95.C1	Worked tortoise-shell and articles of tortoise-shell: A. Plates, sheets, rods, tubes, discs and similar forms, not polished nor otherwise worked B. Other	9% 16%
95.C2	Worked mother of pearl and articles of mother of pearl: A. Plates, sheets, rods, tubes, discs and similar forms, not polished nor otherwise worked (including Jerusalem pearls) B. Other	9% 17%
95.C3	Worked ivory and articles of ivory: A. Plates, sheets, rods, tubes, discs and similar forms, not polished nor otherwise worked B. Other	9% 17%
95.C4	Worked bone (excluding whalebone) and articles of bone (excluding whalebone): A. Plates, sheets, rods, tubes, discs and similar forms, not polished nor otherwise worked E. Other	10% 15%
95.C5	Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material: A. Coral (natural or agglomerated), worked: I. Combined with other materials II. Other B. Worked quills	15% 7% 10%



Heading Nos.	Description of goods	Duty rates
95.05 (cont'd.)	C. Other animal carving material, worked: I. Plates, sheets, rods, tubes, discs and similar forms, not polished nor otherwise worked II. Other	8/ 16/
95.06	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material: A. Plates, sheets, rods, tubes, discs and similar forms, not polished nor otherwise worked B. Other	6/ 12/
95.07	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of these substances: A. Plates, sheets, rods, tubes, discs and similar forms, not polished nor otherwise worked B. Other	5/ 13/
95.08	Moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or resin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin: A. Artificial honeycombs B. Other	10/ 17/

CHAPTER 96

Brooms, brushes, feather dusters, powder-puffs and sieves

Notes.

1. - This Chapter does not cover:

(a) Articles falling within Chapter 71;

(b) Brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 96.17; or

(c) Toys (Chapter 97).

2. - In heading No. 96.C3, the expression "prepared knots and tufts for broom or brush making" is to be taken to apply only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation,

Heading Nos.	Description of goods	Duty rates
96.C1	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	18%
96.C2	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops: A. Tooth brushes B. Brushes of a kind used as parts of machines C. Other	25% 17% 21%
96.C3	Prepared knots and tufts for broom or brush making	18%
96.C4	Feather dusters	19%
96.C5	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	20%
96.C6	Hand sieves and hand riddles, of any material	20%

CHAPTER 97

Toys, games and sports requisites; parts thereof

Notes.

1. - This Chapter does not cover:

- (a) Christmas tree candles (heading No. 34.06);
- (b) Fireworks or other pyrotechnic articles falling within heading No. 36.05;
- (c) Yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39, heading No. 42.06 or Section XI;
- (d) Sports bags or other containers of heading No. 42.02 or 43.03;
- (e) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61;
- (f) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62;
- (g) Sports footwear (other than skating boots with skates attached), cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65;
- (h) Climbing sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);
- (ij) Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19;
- (k) Parts of general use as defined in Note 2 to Section XV;
- (l) Articles falling within heading No. 83.11;
- (m) Sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII;
- (n) Children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No. 87.10);
- (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (p) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04);
- (q) Decoy calls and whistles (heading No. 92.08);
- (r) Arms or other articles of Chapter 93; or

- (s) Racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).
2. - The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.
  3. - In heading No. 97.02 the term "dolls" is to be taken to apply only to such articles as are representations of human beings.
  4. - An incomplete or unfinished article is to be classified with the corresponding complete or finished article, provided it has the essential character of that complete or finished article.
  5. - Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

Heading Nos.	Description of goods	Duty rates
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs	21%
97.02	Dolls: A. Dolls (dressed or undressed) B. Parts and accessories	25% 21%
97.03	Other toys; working models of a kind used for recreational purposes	24%
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites): A. Playing cards, including miniature playing cards B. Other	23% 21%
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	22%

Heading Nos.	Description of goods	Duty rates
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04)	19%
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites: A. Fish-hooks, unmounted B. Other	10% 17%
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	14%

CHAPTER 98

Miscellaneous manufactured articles

Notes.

1. - This Chapter does not cover:
  - (a) Eyebrow and other cosmetic pencils (heading No. 33.06);
  - (b) Buttons, studs, cuff-links or other articles of a kind described in heading No. 98.01 or 98.12, if made wholly or partly of precious metal or rolled precious metal (subject to the provisions of Note 2 (a) to Chapter 71) or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71);
  - (c) Parts of general use as defined in Note 2 to Section XV;
  - (d) Mathematical drawing pens (heading No. 90.16); or
  - (e) Toys falling within Chapter 97.
2. - Subject to Note 1 above, the headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).

3. - Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading Nos.	Description of goods	Duty rates
98.C1	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:	
	A. Blanks and moulds	13%
	B. Buttons, studs, cuff-links and press-fasteners, including snap-fasteners and press-studs, and parts thereof	18%
98.C2	Slide fasteners and parts thereof:	
	A. Slide fasteners with scoops of base metal, and base metal parts thereof	16%
	B. Other	20%
98.C3	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.C4 or 98.C5:	
	A. Fountain pens and stylograph pens and pencils (including ball point pens and pencils)	22%
	B. Other pens and pen-holders; propelling pencils and sliding pencils; pencil-holders and similar holders	19%
	C. Parts	17%
98.C4	Pen nibs and nib points:	
	A. Pen nibs:	
	I. Of gold	10%
	II. Of other materials	16%
	B. Nib points	5%
98.C5	Pencils (other than pencils of heading No. 98.C3), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks;	

Heading Nos.	Description of goods	Duty rates
98.05 (cont'd.)	tailors' and billiards chalks: A. Pencils, pencil leads, slate pencils, crayons, pastels and drawing charcoals: I. Pencils with leads encased in wooden or other sheaths II. Other E. Writing and drawing chalks; tailors' and billiards chalks	17% 14% 10%
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not	17%
98.07	Date, sealing and similar stamps, designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	16%
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	16%
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing	12%
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks	15%
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof: A. Roughly shaped blocks of wood or root, for the manufacture of smoking pipes B. Other	6% 18%
98.12	Combs, hair-slides and the like	22%
98.13	Corset busks and similar supports for articles of apparel and clothing accessories	17%
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	20%

Heading Nos.	Description of goods	Duty rates
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	26%
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	18%

S E C T I O N   X X I

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

CHAPTER 99

Works of art, collectors' pieces, and antiques

Notes.

1. - This Chapter does not cover:
  - (a) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No. 49.07);
  - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.12); or
  - (c) Pearls or precious or semi-precious stones (heading No. 71.01 or 71.02).
2. - For the purposes of heading No. 99.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photo-mechanical process.
3. - Heading No. 99.03 is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.
4. - (a) Subject to Notes 1 to 3 above, articles falling within headings of this Chapter are to be classified in whichever of these headings is appropriate and not in any other



heading of the Tariff.

(b) Heading No. 99.06 is to be taken not to apply to articles falling within any of the preceding headings of this Chapter.

5. - Frames around paintings, drawings, pastels, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to these articles.

Heading Nos.	Description of goods	Duty rates
99.01	Paintings, drawings and pastels, executed entirely by hand, (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles)	Free
99.02	Original engravings, prints and lithographs	Free
99.03	Original sculptures and statuary, in any material	Free
99.04	Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined	Free
99.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeoecological, paleontological, ethnographic or numismatic interest	Free
99.06	Antiques of an age exceeding one hundred years	Free

CONFERENCE

of the

REPRESENTATIVES OF THE MEMBER STATES

of the

Brussels, May 12, 1960

EUROPEAN ECONOMIC COMMUNITY

308/60

AGREEMENT

Relating to

the Establishment of a Part of the Common Customs  
Tariff for the Products on List G of the Treaty  
Establishing the European Economic Community

---

PROTOCOLS

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FINAL ACT

CONFERENCE  
OF THE  
REPRESENTATIVES OF THE MEMBER STATES  
OF THE  
EUROPEAN ECONOMIC COMMUNITY

AGREEMENT

Relating to  
the Establishment of a Part of the Common Customs  
Tariff for the Products on List G in the Treaty  
Establishing the European Economic Community

---

The Member States of the European Economic Community,

Desirous of establishing, pursuant to Article 20, paragraphs 1 and 2, of the Treaty Establishing the European Economic Community, the duties applicable to the products on list G of Annex I thereto,

Considering that the fixing of duties presupposes the determination of the products to which these duties shall apply, and to this end the establishment of the nomenclature thereof, and

Taking note of the declarations of the Commission of the European Economic Community concerning the granting of certain tariff quotas,

Have agreed on the following provisions:

#### Article 1

The tariff relating to the products on List G that appear in an Annex to this Agreement shall be fixed as indicated in that Annex. The same Annex shall be an integral part of the common customs tariff provided for in the Treaty establishing the European Economic Community.

#### Article 2

The Protocols annexed hereto shall be an integral part of this Agreement.

#### Article 3

This Agreement shall enter into force definitively on the date on which all the Member States shall have notified the Council of the European Economic Community that the formalities required under their respective national laws have been met.

#### Article 4

This Agreement, drawn up in a single copy in the German, French, Italian and Dutch languages, all four texts being equally authentic, shall be deposited in the archives of the Council, which shall transmit a certified true copy thereof to each of the Governments of the Member States and to the Commission.

In witness whereof, the undersigned, representing the Member States of the European Economic Community, duly authorized for the purpose, have set their signatures at the end of this Agreement.

Done at Rome on March 2, 1960

For the Kingdom of Belgium	(s)	Jacques Van der Schueren
For the Federal Republic of Germany	(s)	Alfred Mueller-Armack
For the French Republic	(s)	Valéry Giscard d'Estaing
For the Republic of Italy	(s)	Emilio Colombo
For the Grand Duchy of Luxembourg	(s)	Paul Elvinger
For the Kingdom of the Netherlands	(s)	J.W. de Pous

PROTOCOL NO. I RELATING TO CERTAIN LARDS AND OTHER PORK FATS AND TALLOWES

(items ex 15.01 and ex 15.02)

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The Member States of the European Economic Community,

At the time of signature of the Agreement Relating to the Establishment of a Part of the Common Customs Tariff for the Products on List G in Annex I of the Treaty Establishing the European Economic Community,

Having agreed on the following provisions, which shall be annexed to the Agreement:

and other pork fats

With respect to lards/and tallowes for refining (items ex 15.01 and ex 15.02) imported under the system of trafic de perfectionnement /perfecting trade?, that portion of the product which consists, after processing, in fatty acids that are not exported shall be subject to the common customs tariff applicable to lard and tallowes for industrial uses other than the manufacture of food products.

Done at Rome on March 2, 1960

For the Kingdom of Belgium  
For the Federal Republic of Germany  
For the French Republic  
For the Republic of Italy  
For the Grand Duchy of Luxembourg  
For the Kingdom of the Netherlands

Jacques Van der Schueren  
Alfred Mueller-Armack  
Valéry Giscard d'Estaing  
Emilio Colombo  
Paul Elvinger  
J.W. de Pous

PROTOCOL NO. II RELATING TO SALT

(item 25.01 A I)

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The Member States of the European Economic Community,

At the time of signature of the Agreement Relating to the Establishment of a Part of the Common Customs Tariff for the Products on List G in Annex I of the Treaty Establishing the European Economic Community,

Have agreed on the following provisions, which shall be annexed to the Agreement:

With respect to salt for chemical processing (item 25.01 A I), the Commission shall grant the Belgo-Luxembourg Economic Union, at its request, a duty-free tariff quota the amount of which will correspond to the particular needs of the processing industry of the Belgo-Luxembourg Economic Union, within the limit of 160,000 tons annually.

This quota may not exceed the limits beyond which transfers of activity to the detriment of other Member States become manifest.

The Commission shall periodically examine this tariff quota, taking into consideration the evolution of the activity of the industry concerned.

Done at Rome on March 2, 1960

For the Kingdom of Belgium  
For the Federal Republic of Germany  
For the French Republic  
For the Republic of Italy  
For the Grand Duchy of Luxembourg  
For the Kingdom of the Netherlands

Jacques Van der Schueren  
Alfred Mueller-Armack  
Valéry Giscard d'Estaing  
~~Luigi Colombo~~  
Paul Elvinger  
J.W. de Pous

PROTOCOL NO. III RELATING TO SULPHUR

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The Member States of the European Economic Community,

At the time of signature of the Agreement Relating to the Establishment of a Part of the Common Customs Tariff for the Products on List G in Annex I of the Treaty Establishing the European Economic Community,

Noting that, when an exemption from duty is granted for crude sulphur, special problems arise in this matter,

Have agreed on the following provisions, which shall be annexed to the Agreement:

1. The Member States declare themselves in favor of an application of Article 226 of the Treaty, isolating, for a period of from six to eight years from the signature of this Protocol, the Italian market for sulphur (items 25.03 and 28.02), carbon disulphide (28.15 B), and sodium sulphides and polysulphides (ex 28.35 A III and B II), with respect to both the other Member States and third countries.

The Italian Government, for its part, guarantees that deliveries made by the firm of Zolfi Italiani with a view to the exportation of processed products will not be made at a price level lower than the world price.

2. The Member States, noting the Protocol relating to Italy, declare themselves in favor of the participation of the European Investment Bank in financing the modernization of the sulphur mines, the establishment of processing industries, and infrastructure projects.

3. With respect to the participation of the Community in assistance of a social character, the Member States:

(a) Affirm their desire to seek means of contributing to the solution of the problem of separation pay for non-re-employable miners;

(b) Consider that aid to the program of vocational training for the children of miners discharged and non-re-employable might be sought within the framework of Article 128 of the Treaty. Without prejudice to the decisions of the Institutions that will be called upon at the proper time to consider the program of vocational training for the children of discharged, non-re-employable miners, the Member States note that there already exists a common desire to find a solution of this problem.

4. The Member States envisage the creation of a Liaison and Action Committee for the purpose of stimulating private initiative and promoting its development within the framework of a regional program. This Committee might be supported by the Italian Government, the Sicilian Region, and the Community itself. The European Investment Bank might be interested therein.

Done at Rome on March 2, 1960

For the Kingdom of Belgium	Jacques Van der Schueren
For the Federal Republic of Germany	Alfred Muelker-Armack
For the French Republic	Valéry Giscard d'Estaing
For the Republic of Italy	Emilio Colombo
For the Grand Duchy of Luxembourg	Paul Elvinger
For the Kingdom of the Netherlands	J.W. de Pous



PROTOCOL NO. IV RELATING TO IODINE

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The Member States of the European Economic Community,

At the time of signature of the Agreement Relating to the Establishment of a Part of the Common Customs Tariff for the Products on List G in Annex I of the Treaty Establishing the European Economic Community and

Noting that, when an exemption from duty is granted for crude iodine, special problems arise in this matter,

Have agreed to the following provisions, which shall be annexed to the Agreement:

1. The Member States declare themselves in favor of an application of Article 226 of the Treaty, isolating, for a period of six years from the signature of this Protocol, the Italian market for crude iodine (item 28.01 D I), iodine other than crude (item 28.01 D II), iodides and iodates (item 28.34 A and B), with respect to both the other Member States and third countries.

2. The Member States agree that the situation shall be re-examined at the expiration of this period within the framework of Article 28 of the Treaty.

Done at Rome on March 2, 1960

For the Kingdom of Belgium  
For the Federal Republic of Germany  
For the French Republic  
For the Republic of Italy  
For the Grand Duchy of Luxembourg  
For the Kingdom of the Netherlands

Jacques Van der Schueren  
Alfred Mueller-Armack  
Valéry Giscard d'Estaing  
Emilio Colombo  
Paul Elvinger  
J.W. de Pous

PROTOCOL NO. V RELATING TO TROPICAL WOODS

(items 44.03 A, 44.04 A  
and 44.05 A)

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The Member States of the European Economic Community,

At the time of signature of the Agreement Relating to the Establishment of a Part of the Common Customs Tariff for the Products on List G in Annex I of the Treaty Establishing the European Economic Community,

Have agreed on the following provisions, which shall be annexed to the Agreement:

1. The Commission shall grant every Member State concerned, at its request, tariff quotas at reduced rates of duty or free of duty, if a change in sources of supply or a shortage of supplies within the Community is such as to entail harmful consequences for the processing industries of the Member States concerned.

Such quotas may not exceed the limits beyond which the transfer of activities to the detriment of other Member or Associated States is to be feared.

The Commission shall periodically examine these quotas.

2. It is specified, with respect to the duties applicable to tropical woods, that the GATT negotiations must be based on a reciprocal and equivalent tariff reduction which may go as far as exemption from duty, it and in so far as third countries, which presently accord a preferential tariff to tropical woods, depending on their origin, should agree to a re-examination thereof.

Done at Rome on March 2, 1960

For the Kingdom of Belgium	Jacques Van der Schueren
For the Federal Republic of Germany	Alfred Mueller-Armack
For the French Republic	Valéry Giscard d'Estaing
For the Republic of Italy	Emilio Colombo
For the Grand Duchy of Luxembourg	Paul Elvinger
For the Kingdom of the Netherlands	J.W. de Pous

PROTOCOL NO. V

PROTOCOL NO. VI CONCERNING CERTAIN ARTICLES OF CORK

(item 45.02)

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The Member States of the European Economic Community,

At the time of signature of the Agreement Relating to the Establishment of a Part of the Common Customs Tariff for the Products on List G in Annex I of the Treaty Establishing the European Economic Community,

Have agreed on the following provisions, which shall be annexed to the Agreement:

With respect to tariff item 45.02 (natural cork in cubes, plates, sheets or strips, including cubes or square slabs for the manufacture of corks), the Commission shall grant each Member State concerned, at its request, tariff quotas at a reduced rate of duty or duty-free if a change in sources of supply or a shortage of supplies within the Community is such as to entail harmful consequences for the processing industries of the Member State concerned.

These quotas may not exceed the limits beyond which the transfer of activities to the detriment of other Member States is to be feared.

The Commission shall periodically examine the tariff quotas granted pursuant to the foregoing provisions.

Done at Rome on March 2, 1960

For the Kingdom of Belgium  
For the Federal Republic of Germany  
For the French Republic  
For the Republic of Italy  
For the Grand Duchy of Luxembourg  
For the Kingdom of the Netherlands

Jacques Van der Schueren  
Alfred Mueller-Armack  
Valéry Giscard d'Estaing  
Emilio Colombo  
Paul Elvinger  
J.W. de Pous

PROTOCOL NO. VII RELATING TO PAPER PULP

(items 47.01 A, B I and II)

The Member States of the European Economic Community,

At the time of signature of the Agreement Relating to the Establishment of a Part of the Common Customs Tariff for the Products on List G in Annex I of the Treaty Establishing the European Economic Community,

Have agreed on the following provisions, which shall be annexed to the Agreement:

With respect to items 47.01 A, B I and II (paper pulp), the Member States are authorized to open, informing the Commission thereof, tariff quotas at reduced rates of duty or duty-free, covering all their needs, provided the goods imported under these quotas are processed within the importing Member State.

The Member States further agree not to invoke the existence of the tariff quotas opened pursuant to this Protocol for the purpose of impeding the free circulation of processed articles within the Community.

After December 31, 1966 the Council, by a decision made under the conditions fixed in Article 28 of the Treaty, may make any necessary modification of the system resulting from this Protocol.

Done at Rome on March 2, 1960

For the Kingdom of Belgium  
For the Federal Republic of Germany  
For the French Republic  
For the Republic of Italy  
For the Grand Duchy of Luxembourg  
For the Kingdom of the Netherlands

Jacques Van der Schueren  
Alfred Mueller-Armack  
Valéry Giscard d'Estaing  
Emilio Colombo  
Paul Elvinger  
J.W. de Pous

PROTOCOL NO. VIII RELATING TO SILK

(item 50.02)

The Member States of the European Economic Community,

At the time of signature of the Agreement Relating to the Establishment of a Part of the Common Customs Tariff for the Products on List G in Annex I of the Treaty Establishing the European Economic Community,

Have agreed on the following provisions, which shall be annexed to the Agreement:

1. The 10% duty listed for tariff item 50.02 is hereby suspended for an unlimited period.

2. The Member States declare themselves in favor of an application of Article 226 of the Treaty, isolating, for a period of six years from the signature of this Protocol, the Italian market for the products listed under Chapter 50 of the common customs tariff for which such isolation might appear necessary, with respect to both the other member States and third countries.

3. The Member States declare themselves in favor of the participation of the European Investment Bank in the financing of operations modernizing sericulture and processing of silk products.

4. The Member States agree that at the expiration of the six-year period the situation shall be re-examined. The duty thereon shall be re-established within the framework of Article 28 of the Treaty if on that date the Council finds that the production of raw silk in Italy has at least been maintained at its present level (840 tons) and that the price of this product for comparable qualities is not higher than the world price C.I.F. port of the Community, plus 10%.

Done at Rome on March 2, 1960

For the Kingdom of Belgium  
For the Federal Republic of Germany  
For the French Republic  
For the Republic of Italy  
For the Grand Duchy of Luxembourg  
For the Kingdom of the Netherlands

Jacques Van der Schueren  
Alfred Mueller-Armack  
Valéry Giscard d'Estaing  
Emilio Colombo  
Paul Elvinger  
J.W. de Pous

PROTOCOL NO. IX RELATING TO SILK YARN

(item 50.04)

AND YARN SPUN FROM SILK WASTE (SCHAPPE)

(item 50.05)

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The Member States of the European Economic Community,

At the time of signature of the Agreement Relating to the Establishment of a Part of the Common Customs Tariff for the products on List G in Annex I of the Treaty Establishing the European Economic Community,

Taking into consideration Protocol No. VIII Relating to Silk,

Have agreed on the following provisions, which shall be annexed to the Agreement:

1. As long as the duty of 10% on silk (item 50.02) is suspended, the duties of 12% on silk yarn (item 50.04) and 7% on yarns spun from silk waste (schappe) (item 50.05) shall not be applied. The duties applied shall be reduced duties of 7% and 5%, respectively.

During this period the Commission shall grant any interested Member State, at its request, tariff quotas at reduced rates of duty or duty-free if a change in sources of supply or a shortage of supplies within the Community is such as to entail harmful consequences for the processing industries of the Member State concerned.

These quotas may not exceed the limits beyond which the transfer of activities to the detriment of other Member States is to be feared.

The Commission shall periodically examine the tariff quotas granted pursuant to the foregoing provisions.

2. When the duty on item 50.02 is re-established pursuant to paragraph 4 of Protocol No. VIII, the Council shall also rule on the re-establishment of the above-mentioned duties listed in the common customs tariff and on the possible grant of tariff quotas for the products in question.

Done in Rome on March 2, 1960

For the Kingdom of Belgium  
For the Federal Republic of Germany  
For the French Republic  
For the Republic of Italy  
For the Grand Duchy of Luxembourg  
For the Kingdom of the Netherlands

Jacques Van der Schueren  
Alfred Mueller-Armack  
Valéry Giscard d'Estaing  
Emilio Colombo  
Paul Elvinger  
J.W. de Pous

PROTOCOL NO. X RELATING TO CERTAIN ARTICLES OF GLASS  
(item ex-70.19 A I a, A III a, A IV b)

The Member States of the European Economic Community,

At the time of signature of the Agreement Relating to the Establishment of a Part of the Common Customs Tariff for the products on List G in Annex I of the Treaty Establishing the European Economic Community,

Have agreed on the following provisions, which shall be annexed to the Agreement:

(a) With respect to tariff items 70.19 A I a, A III a, A IV b (glass beads, imitation precious and semi-precious stones, and other similar articles of glass, all these articles being cut and polished mechanically), from the first alignment with the common customs tariff until the end of the second stage of the transitional period, duty-free tariff quotas are hereby fixed at an annual volume of:

1. 60 tons for the Federal Republic of Germany
2. 20 tons for France

(b) The Commission shall grant to Italy and the Benelux countries, at their request, from the first alignment with the common customs tariff, and to the Federal Republic of Germany and France, from the beginning of the third stage of the transitional period, tariff quotas at reduced rates of duty or duty-free, if there is a change in sources of supply or a shortage of supplies in the Community such as to entail harmful consequences for the processing industries of the Member States concerned.

These quotas may not exceed the limits beyond which the transfers of activities to the detriment of other Member States is to be feared.

The Commission shall periodically examine the tariff quotas granted in application of paragraph (b) of this Protocol.

Done in Rome on March 2, 1960

For the Kingdom of Belgium  
For the Federal Republic of Germany  
For the French Republic  
For the Republic of Italy  
For the Grand Duchy of Luxembourg  
For the Kingdom of Netherlands

Jacques Van der Schueren  
Alfred Mueller-Armack  
Valéry Giscard d'Estaing  
Emilio Colombo  
Paul Elvinger  
J.W. de Pous

PROTOCOL NO. XI RELATING TO CERTAIN FERRO-ALLOYS

(item ex. 73.02)

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The Member States of the European Economic Community,

At the time of signature of the Agreement Relating to the Establishment of a Part of the Common Customs Tariff for the Products on List G in Annex I of the Treaty Establishing the European Economic Community.

Have agreed on the following provisions, which shall be annexed to the Agreement:

Article 1.

(a) Beginning with the first alignment with the common customs tariff and up to the end of the second stage of the transitional period, the Commission shall, at their request, authorize the following Member States, to introduce tariff quotas free of duty depending on the particular needs of their user industries:

1. The Benelux countries, for the following ferro-alloys: ferro-silicon, ferro-manganese (other than carburized), ferro-silic-manganese, ferro-chromium, ferro-molybdenum, ferro-tungsten, and ferro-vanadium;

2. The Federal Republic of Germany, for ferro-silico-manganese;

3. Italy, for superrefined ferro-chromium.

(b) From the beginning of the third stage of the transitional period, the Commission shall grant the above-designated Member States, at their request, and for the same products, tariff quotas at reduced duties or duty-free, if a change in sources of supply or a shortage of supplies within the Community is such as to entail harmful consequences for the processing industries of the Member State concerned.

These quotas may not exceed the limits beyond which the transfer of activities to the detriment of other Member States is to be feared.

(c) The Commission shall periodically examine the tariff quotas opened in application of this Article.

Article 2.

With respect to ferro-nickel, the following provisions have been adopted:



(a) The 7% duty shall be re-examined, in accordance with the procedure specified in Article 28 of the Treaty, with a view to its reduction in so far as a study of the economic and social problems raised by the production of this ferro-alloy makes it appear that they are susceptible of a satisfactory solution for the Community.

(b) If recourse to the provisions of Article 28 fails to result in the reduction or exemption envisaged above, the Commission shall grant any Member State concerned, at its request, tariff quotas at reduced rates of duty or duty-free, if a change in sources of supply of a shortage of supplies within the Community is such as to entail harmful consequences for the processing industries of the Member State concerned.

These quotas may not exceed the limits beyond which the transfer of activities to the detriment of other Member States is to be feared.

The Commission shall periodically examine the tariff quotas granted in application of this Article.

Done at Rome on March 2, 1960

For the Kingdom of Belgium	Jacques Van der Schueren
For the Federal Republic of Germany	Alfred Mueller-Armack
For the French Republic	Valéry Giscard d'Estaing
For the Republic of Italy	Emilio Colombo
For the Grand Duchy of Luxembourg	Paul Elvinger
For the Kingdom of the Netherlands	J.W. de Pous

PROTOCOL NO. XII RELATING TO UNWROUGHT ALUMINIUM

(item 76.01A)

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The Member States of the European Economic Community,

At the time of signature of the Agreement Relating to the Establishment of a Part of the Common Customs Tariff for the Products on List G in Annex I of the Treaty Establishing the European Economic Community,

Having agreed on the following provisions, which shall be annexed to the Agreement:

1. With respect to unwrought aluminium (item 76.01A), beginning with the first alignment with the common customs tariff, the Commission shall authorize the Federal Republic of Germany and the Benelux countries, at their request, to open annual tariff quotas with a 5% duty, covering the import needs of their processing industries, provided the goods imported under these quotas are processed in the importing Member State.

2. These quotas may not exceed the limits beyond which the transfer of activities to the detriment of other Member States becomes manifest.

3. The Commission may revise the quotas thus opened as the import needs of the industries in question develop.

Done at Rome on March 2, 1960

For the Kingdom of Belgium  
For the Federal Republic of Germany  
For the French Republic  
For the Republic of Italy  
For the Grand Duchy of Luxembourg  
For the Kingdom of the Netherlands

Jacques Van der Schueren  
Alfred Mueller-Armack  
Valéry Giscard d'Estaing  
Emilio Colombo  
Paul Elvinger  
J.W. de Pous

PROTOCOL NO. XIII RELATING TO ALUMINIUM WASTE  
(item 76.01 B I)

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The Member States of the European Economic Community,

At the time of signature of the Agreement Relating to the Establishment of a Part of the Common Customs Tariff for the Products on List G in Annex I of the Treaty Establishing the European Economic Community,

Have agreed on the following provisions, which shall be annexed to the Agreement:

With respect to aluminium (item 76.01 B I), the Commission shall grant any Member State concerned, at its request, tariff quotas at reduced rates of duty or duty-free, if a change in sources of supply or a shortage of supplies within the Community is such as to entail harmful consequences for the processing industries of the Member State concerned.

These quotas may not exceed the limits beyond which the transfer of activities to the detriment of other Member States is to be feared.

The Commission shall periodically examine these quotas.

Done at Rome on March 2, 1960

For the Kingdom of Belgium  
For the Federal Republic of Germany  
For the French Republic  
For the Republic of Italy  
For the Grand Duchy of Luxembourg  
For the Kingdom of the Netherlands

Jacques Van der Schueren  
Alfred Mueller-Armack  
Valéry Giscard d'Estaing  
Emilio Colombo  
Paul Elvinger  
J.W. de Pous

PROTOCOL NO. XIV RELATING TO UNWROUGHT MAGNESIUM

(item 77.01 A)

AND MAGNESIUM WASTE

(item 77.01 B I)

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The Member States of the European Economic Community,

At the time of signature of the Agreement Relating to the Establishment of a Part of the Common Customs Tariff for the Products on List G in Annex I of the Treaty Establishing the European Economic Community,

Have agreed on the following provisions, which shall be annexed to the Agreement:

With respect to unwrought magnesium and magnesium waste (item 77.01A and B I), the Commission shall grant any Member State concerned, at its request, tariff quotas at reduced rates of duty or duty-free, if a change in sources of supply or a shortage of supplies within the Community is such as to entail harmful consequences for the processing industries of the Member State concerned.

These quotas may not exceed the limits beyond which the transfer of activities to the detriment of other Member States is to be feared.

The Commission shall periodically examine these quotas.

Done at Rome on March 2, 1960

For the Kingdom of Belgium  
For the Federal Republic of Germany  
For the French Republic  
For the Republic of Italy  
For the Grand Duchy of Luxembourg  
For the Kingdom of the Netherlands

Jacques Van der Schueren  
Alfred Mueller-Armack  
Valéry Giscard d'Estaing  
Emilio Colombo  
Paul Elvinger  
J.W. de Pous

PROTOCOL NO. XV RELATING TO LEAD AND ZINC

(items 78.01 and 79.01 A)

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The Member States of the European Economic Community,

At the time of signature of the Agreement Relating to the Establishment of a Part of the Common Customs Tariff for the Products on List G in Annex I of the Treaty Establishing the European Economic Community,

Have agreed on the following provisions, which shall be annexed to the Agreement:

1. Beginning with the first alignment with the common customs tariff, the Commission shall authorized the following Member States, at their request, to introduce tariff quotas free of duty the amount of which will correspond to 20% of the particular need of their user industries:

The Federal Republic of Germany, for lead (item 78.01A) and zinc (item 79.01 A)

Belgium, for lead (item 78.01 A)

The Netherlands, for lead (item 78.01 A) and Zinc (item 79.01 A), with an annual minimum limit of 40,000 tons for lead and 10,000 tons for zinc

These quotas may not exceed the limits beyond which the transfer of activities to the detriment of other Member States is manifest.

The Commission shall periodically examine the tariff quotas opened in application of this Protocol.

2. The Member States declare themselves in favor of an application of Article 226 of the Treaty isolating, for a period of six years from the signature of this Protocol, the Italian market for lead and zinc, with respect to both the other Member States and third countries.

Done at Rome on March 2, 1960

For the Kingdom of Belgium  
For the Federal Republic of Germany  
For the French Republic  
For the Republic of Italy  
For the Grand Duchy of Luxembourg  
For the Kingdom of the Netherlands

Jacques Van der Schueren  
Alfred Mueller-Armack  
Valéry Giscard d'Estaing  
Emilio Colombo  
Paul Elvinger  
J.W. de Pous

OFFICIAL USE ONLY

PROTOCOL NO. XVI RELATING TO PROPULSION ENGINES FOR BOATS,  
OTHER THAN THE OUTBOARD-MOTOR TYPE, SUBJECT TO USE

(item ex 84.06 C II)

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The Member States of the European Economic Community,

At the time of signature of the Agreement Relating to the Establishment of a Part of the Common Customs Tariff for the Products on List G in Annex I of the Treaty Establishing the European Economic Community,

Whereas the customs regime to be established for item ex 84.01 C II (propulsion engines for boats, other than the outboard-motor type subject to use) is likely to affect the shipbuilding industry;

Whereas, with reference to the interest in question, it appears that the Member States cannot at the present time agree on a unanimous interpretation of the expression "subject to use," the full significance of which remains to be defined;

Whereas this critical question, which is linked to the Community problems of the shipbuilding industry, must be taken up without delay, on the initiative of the Commission,

State that, pending the establishment of a common customs regime applicable to the above-indicated item, they cannot proceed to an alignment of the product in question with the common customs tariff.

This Protocol shall be annexed to the Agreement.

Done at Rome on March 2, 1960

For the Kingdom of Belgium  
For the Federal Republic of Germany  
For the French Republic  
For the Republic of Italy  
For the Grand Duchy of Luxembourg  
For the Kingdom of the Netherlands

Jacques Van der Schueren  
Alfred Mueller-Armack  
Valéry Giscard d'Estaing  
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J.W. de Pous

PROTOCOL NO. XVII

RELATING TO FLYING MACHINES AND PARTS AND ACCESSORIES THEREOF

(items ex 88.02 B II, 88.02 B I, 84.06 B I,  
B II and E I, ex 84.08 and 88.03 B)

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The Member States of the European Economic Community,

At the time of signature of the Agreement Relating to the Establishment of a Part of the Common Customs Tariff for the Products on List G in Annex I of the Treaty Establishing the European Economic Community,

Have agreed on the following provisions, which shall be annexed to the Agreement:

I. Complete Airplanes

A. To December 31, 1963

1. At the time of fixing the duties applicable to complete airplanes (ex 88.02 B II), the Member States will decide on their suspension until December 31, 1963 for airplanes weighing more than 5,000 kg empty.

2. At the expiration of this period the duties shall be automatically re-established for airplanes weighing not more than 15,000 kg empty.

B. From January 1, 1964

1. For airplanes weighing more than 15,000 kg empty, the duties shall be suspended until December 31, 1966.

2. On January 1, 1967 the duties shall be automatically re-established, unless the Council unanimously decides on a new suspension valid for three or five years, applicable to airplanes weighing more than 15,000 kg empty.

3. The re-establishment of the duties for airplanes weighing more than 15,000 kg empty, whenever it may occur, shall be accompanied by the granting, as of now, of a Community quota duty-free. The size of this Community quota shall represent the total of the import needs formulated by the Governments of the various Member States.

4. All types of airplanes may be excluded from the right to [be on] the quota, if similar types of airplanes fulfilling all the requisite competitive conditions are produced in the Community.

Any request for exclusion from the quota must be submitted and justified to the Council, whose decision must be unanimous.

## II. Helicopters

1. At the time of fixing the duties applicable to helicopters (ex 88.02 B I), the Member States will decide on their suspension until December 31, 1963 for helicopters weighing more than 2,000 kg. empty.

2. On January 1, 1964, the duties shall be automatically re-established, unless the Council unanimously decides on a further suspension valid for three years and renewable.

3. The re-establishment of the duties, whenever it may occur, shall be accompanied by the granting, decided on as of now, of a Community quota. The size of this Community quota shall represent the total of the import requirements formulated by the Governments of the various Member States.

4. All type of craft may be excluded from the right to [be on] the quota, if similar types of craft fulfilling the requisite competitive conditions are produced in the Community.

Any request for exclusion from the quota shall be submitted and justified to the Council, whose decision must be unanimous.

## III. Parts and Accessories of Flying Machines [aérodynes]

The duties on articles for flying machines, included in List G (items ex 84.06 B I, B II and E I, ex 84.08, and ex 88.03) shall be suspended under the following conditions:

The suspension shall apply to the articles mentioned above, imported and intended to be fitted on flying machines that have themselves enjoyed the exemption from duty or that are constructed in the Community.

The granting of such suspension shall be contingent on compliance with the terms and conditions to be determined by the competent national authorities.

Before December 31, 1963 the Council shall unanimously decide whether such suspension shall be lifted or restricted to articles imported and intended to be fitted on flying machines that have themselves enjoyed exemption from duty.

Done at Rome on March 2, 1960

For the Kingdom of Belgium  
For the Federal Republic of Germany  
For the French Republic  
For the Republic of Italy  
For the Grand Duchy of Luxembourg  
For the Kingdom of the Netherlands

Jacques Van der Schueren  
Alfred Mueller-Armack  
Valéry Giscard d'Estaing  
Emilio Colombo  
Paul Elvinger  
J. W. de Pous



## FINAL ACT

The Conference of Member States of the European Economic Community, meeting at Rome on February 29 and March 1 and 2, 1960 in the presence of the Commission of the said Community, with a view to establishing, pursuant to Article 20 of the Treaty Establishing the Community, the duties applicable to the products enumerated in List G in Annex I to the said Treaty, has established the following texts:

1. Agreement relating to the establishment of a part of the common customs tariff for the products on List G in Annex I of the Treaty Establishing the European Economic Community and the Annex thereto, and other pork fats
2. Protocol No. I relating to certain lards and tallow (items ex 15.01 and 15.02).
3. Protocol No. II relating to salt (item 25.01 A I).
4. Protocol No. III relating to sulphur
5. Protocol No. IV relating to iodine.
6. Protocol No. V relating to tropical woods (items 44.03A, 44.04 A, 44.05 A).
7. Protocol No. VI relating to certain cork products (item 45.02).
8. Protocol No. VII relating to paper pulp (items 47.01 A, B I and II).
9. Protocol No. VIII relating to silk (item 50.02).
10. Protocol No. IX relating to silk yarn (item 50.04) and yarn spun from silk waste (schappe) (item 50.05).
11. Protocol No. X relating to certain articles of glass (item ex 70.19 A I a, A III a, A IV b).
12. Protocol No. XI relating to certain ferro-alloys (item ex 73.02).
13. Protocol No. XII relating to unwrought aluminium (item 76.01 A).
14. Protocol No. XIII relating to aluminium waste (item 76.01 B I).
15. Protocol No. XIV relating to unwrought magnesium (item 77.01A) and Magnesium waste (77.01 B I).
16. Protocol No. XV relating to lead and zinc (items 78.01 A and 79.01 A).

17. Protocol No. XVI relating to propulsion engines for boats, other than the outboard-motor type, subject to use (item 84.06 CIII).
18. Protocol No. XVII relating to flying machines [aérodynes] and parts and accessories thereof (items ex 88.02 B II, 88.02 B I, 84.06 B I, B II and E I, ex 84.08, and ex 88.03).

At the time of signature of these texts the Conference of Member States took note of the following declarations of the Commission of the European Economic Community:

A. Declaration of the Commission concerning the tariff quotas referred to in Protocols No. II, VII, XI, Article 1(a), XII, and XV annexed to the Agreement:

The Commission takes note of the powers vested in it by Protocols No. II, VII, XI Article 1 (a), XII, and XV annexed to the Agreement, with respect to the opening of tariff quotas, powers which it will exercise pursuant to the provisions of these protocols.

B. Declaration of the Commission concerning the granting of the tariff quotas referred to in Protocols No. V, VI, IX, X (b), XI, Article 1 (b) and Article 2, XIII, and XIV annexed to the Agreement:

I. The Commission takes note of the provisions vesting it with the power to grant certain of the tariff quotas contained in Protocols No. V, VI, IX, X (b), XI, Article 1 (b) and Article 2, XIII, and XIV annexed to the Agreement.

II. The Commission declares that, in granting the aforementioned tariff quotas, it will be guided by the following principles:

the

(a) In/sense of Protocols No. V, VI, IX, X (b), XI, Article 1 (b) and Article 2, XIII, and XIV annexed to the Agreement, it will understand "harmful consequences" to the processing industries to mean those resulting either directly or indirectly from the incidence of the rates under consideration, namely:

1. In the markets of third countries and with respect to international competition,

A change in competitive status which it is not possible to remedy by recourse to the system of traffic de perfectionnement [perfecting trade?] drawback, or any other system having a similar effect;

2. In the market of the Community,

An increase in the prime cost of products of the processing industries, resulting in a lessening of their sale possibilities, whether or not the increase leads to the replacement of these products by others;

Financial difficulties resulting from the impossibility of incorporating increased prime costs into the sale price;

The impossibility of finding in the market of the Community, in respect of either quantity or quality, the products required by the processing industries concerned;

The necessity of obtaining supplies under less favorable conditions than those enjoyed by other users in the Community, particularly the integrated enterprises.

(b) In examining, either at regular intervals or on the occasion of special difficulties, the tariff quotas granted, or in ruling on requests for an increase in such quotas, the Commission will take into account the fluctuation of the losses incurred by the processing industries as a result of an increase or decrease in their activity.

With respect to the agricultural products on List G of Annex II of the Treaty, the Member States have taken note of the intention:

Of the Federal Republic of Germany to obtain tariff quotas for the following products:

	<u>Item</u>
Herring and sprat	ex 03.01 B I a
Cod, pollack, haddock, and "sébastes"	ex 03.01 B I c
Wines registering not more than 13° of alcohol and containing not more than a total of 30 grams of dry extract per liter, for the manufacture of vinegar	ex 22.05
Wines registering not more than 22° of alcohol and containing not more than a total of 30 grams of dry extract per liter, for distillation	

Wines registering not more than 22° ) alcohol and containing not more than ) a total of 130 grams of dry extract ) per liter, for the preparation of ) vermouth )	<u>Item</u> ex 22.05
Natural cork, unworked, and waste ) cork; cork crushed, granulated, or ) ground )	45.01

Of Italy to obtain tariff quotas for the following products:

	<u>Item</u>
Tunny and sardines	ex 03.01 B I b
Cod, including stockfish and klippfish	ex 03.02 A I b
Cod fillets, including stockfish and klippfish fillets	ex 03.02 A II a
Denatured ethyl alcohol of any strength for chemical uses	ex 22.08 A

With respect to the granting of tariff quotas for the agricultural products on List G of Annex II, the Member States have taken note of the following declaration of the Commission:

Declaration of the Commission Regarding Tariff Quotas for Certain  
Agricultural Products Appearing on List G

During the negotiations certain Ministers announced that their Governments would request that tariff quotas be granted, pursuant to Article 25, paragraph 3, of the following agricultural products appearing on List G:

Item ex 03.01 B - Sea fish, fresh, chilled or frozen

1. Whole, headless, or in pieces
  - (a) Herring and sprat
  - (b) Tunny and sardines
  - (c) Other

Item ex 03.02 - fish simply salted, in brine, or dried:

- I. Whole, headless, or in pieces
  - (b) Cod, including stockfish and klippfish
- II. Fillets:
  - (a) Cod, including stockfish and klippfish

- Item ex 22.05 - (a) Wines registering not more than 13° of alcohol and containing not more than a total of 30 grams of dry extract per liter, for the manufacture of vinegar
- (b) Wines registering not more than 22°/alcohol and containing not more than a total of 30 grams of dry extract per liter, for distillation of
- (c) Wines registering not more than 22° of alcohol and containing not more than a total of 130 grams of dry extract per liter, for the preparation of vermouth
- Item ex 22.08 A - Ethyl alcohol denatured, of any strength, for chemical uses
- Item 45.01 - Natural cork, unworked; cork crushed, granulated, or ground; waste work

The Commission declares its willingness to grant such quotas duty-free for the fish in items ex 03.01 B I a and c, and either duty-free or at a reduced rate of duty for the other products mentioned above, for the consumers and the user industries of the requesting Member State, within the framework of Article 25, paragraphs 3 and 4:

When the situation of the market within the Community does not permit these industries adequate supplies, with respect to quantity or quality, under the conditions enjoyed by the other users within the Community;

When conditions of a social nature justify the maintenance of supply channels for the above-mentioned basic food products (ex 03.01 B, ex 03.02), under customary conditions.

Done at Rome on March 2, 1960

For the Kingdom of Belgium  
For the Federal Republic of Germany  
For the French Republic  
For the Republic of Italy  
For the Grand Duchy of Luxembourg  
For the Kingdom of the Netherlands

Jacques Van Der Schueren  
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USCOMM-DC- 34667