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**I**

*(Acts whose publication is obligatory)*

**REGULATION (EEC) No 1/73 OF THE COUNCIL**

**of 19 December 1972**

**amending Regulation (EEC) No 950/68 on the Common Customs Tariff**

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 28 and 113 thereof;

Having regard to the proposal from the Commission;

Whereas it is appropriate, for the sake of clarity, to bring the whole of the Common Customs Tariff up to date; whereas, for this purpose, it is necessary to collect in a single text not only the parts which are amended as from 1 January 1973, but also the parts which have already been amended and those which remain unchanged; whereas it is therefore appropriate, in Council Regulation (EEC) No 950/68<sup>(1)</sup> of 28 June 1968 on the Common Customs Tariff, as last amended by Council Regulation (EEC) No 1347/72<sup>(2)</sup> of 27 June 1972, to replace the Annex headed 'Common Customs Tariff' by an Annex containing the tariff provisions applicable on 1 January 1973;

Whereas the United States of America are reintroducing the tariff concessions relating to carpets as from 1 January 1973 and these concessions will not be withdrawn again; whereas a Decision of the American authorities on 2 February 1972 provides for the gradual elimination of the other high rates (drawn or blown glass) down to the level of the bound rates by 1 February 1974 at the latest; whereas, the United States of America thus having undertaken to respect their contractual obligations within GATT, it is appropriate, in accordance with Article XIX of the General Agreement, that the Community should re-establish the tariff situation amended by the Council Decision of 4 and 5 June 1962;

Whereas certain Regulations on the common organisations of agricultural markets provide that the tariff nomenclature resulting from their application shall be included in the Common Customs Tariff and/or shall amend customs duties; whereas it is therefore appropriate to include in this Regulation all the amendments resulting from the said Regulations;

Whereas for certain headings or subheadings it is necessary to introduce amendments with the object of ensuring their uniform application; whereas a certain number of drafting amendments are justified for the purpose of improving the Common Customs Tariff;

<sup>(1)</sup> OJ No L 172, 22. 7. 1968, p. 1.

<sup>(2)</sup> OJ No L 148, 30. 6. 1972, p. 4.

Whereas, although they form an integral part of the Common Customs Tariff, it seems appropriate not to include in this Regulation temporary tariff amendments and the preferential systems resulting from the various acts adopted by the Community;

Whereas this Regulation does not apply to products falling under the Treaty establishing the European Coal and Steel Community although the nomenclature and the conventional duties for these products are included, for information purposes, in the Table of Duties in order to make the latter easier to understand;

HAS ADOPTED THIS REGULATION:

*Article 1*

The Annex headed 'Common Customs Tariff' to Regulation (EEC) No 950/68 is hereby replaced by the Annex appended to this Regulation.

*Article 2*

This Regulation shall enter into force on 1 January 1973.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 19 December 1972.

*For the Council*  
*The President*  
T. WESTERTERP

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ANNEX

COMMON CUSTOMS TARIFF





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PART I

PRELIMINARY PROVISIONS



## SECTION I

## GENERAL RULES

## A. Rules for the interpretation of the nomenclature of the Common Customs Tariff

Interpretation of the nomenclature 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. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as imported, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), imported unassembled or disassembled.  
  
(b) 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 3 (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 3 (a) or 3 (b), they shall be classified under the heading which involves the highest rate of duty and if this rate is the same for several headings, they shall be classified under that one of such headings which occurs latest in the nomenclature of the Tariff.
4. Goods not falling within any heading of the Tariff shall be classified under the heading appropriate to the goods to which they are most akin.
5. The above Rules shall also apply *mutatis mutandis* when determining the appropriate subheading within a heading.



**B. General rules concerning duties**

1. The customs duties applicable to imported goods originating in countries which are Contracting Parties to the General Agreement on Tariffs and Trade or with which the European Economic Community has concluded agreements containing the most favoured nation tariff clause shall be the conventional duties (or duties resulting from conventions) shown in column 4 of the schedule of duties; until such time as a common trade policy enters into force in this respect, these "conventional" rates shall apply to goods other than those referred to above, imported from any third country.

Where no "conventional" duty is shown against a heading or subheading, or where the rate of the "conventional" duty is higher than that of the autonomous duty shown in column 3, duty shall be chargeable at the rate of the autonomous duty.

2. Paragraph 1 shall not apply where special autonomous customs duties are provided for in respect of goods originating in certain countries or where preferential customs duties are applicable in pursuance of association agreements.
3. Paragraphs 1 and 2 shall not preclude the Member States from applying customs duties other than those of the Common Customs Tariff where the application of such other duties is justified by Community Law.
4. The duties expressed as percentage rates in columns 3 and 4 are *ad valorem* duties.
5. The letter (L) appearing in column 3 opposite certain headings or subheadings denotes that the goods concerned are subject to levies.
6. The letters "vc" in columns 3 and 4 denote that the goods concerned are chargeable with a "variable component" determined under the regulations relating to trade in certain goods processed from agricultural products.

**C. General rules applicable both to nomenclature and to duties**

1. Unless provided otherwise, the provisions relating to value for customs purposes shall be applied to determine, in addition to the value for the assessment of *ad valorem* customs duties, the values by reference to which the scope of certain headings or subheadings is defined.
2. The dutiable weight, in the case of goods chargeable by weight, and the weights by reference to which the scope of certain headings or subheading is defined, shall be taken to be:
  - (a) in the case of a reference to "gross weight", the aggregate weight of the goods and of all packings thereof;
  - (b) in the case of a reference to "net weight" or simply to "weight" without qualification, the weight of the goods themselves without packing of any kind.

For the purposes of paragraphs (a) and (b) above, "packing" means any external or internal containers, holders, wrappings or supports, other than transport devices (e.g., transport containers), tarpaulins, tackle or ancillary transport equipment.

3. The unit of account (UA) by reference to which certain specific customs duties are expressed or the scope of certain headings or subheadings is defined has a value of 0.88867088 g of fine gold. The exchange rate to be used in converting the unit of account into Belgian francs, Danish kroner, Dutch guilders, French francs, German marks, Irish pounds, Italian lire, Luxembourg francs, Norwegian kroner or pounds sterling shall be that corresponding to the par value communicated to and recognised by the International Monetary Fund in respect of these currencies.

## SECTION II

## SPECIAL PROVISIONS

## A. Goods for certain categories of ships, boats and other vessels

Customs duties are suspended in respect of goods for use in the construction, repair, maintenance or conversion of the ships, boats or other vessels listed in the following schedule, or for fitting out or equipping such ships, boats or other vessels.

| Heading No | Description of goods                                                                                                                                                                          |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 89.01      | Ships, boats and other vessels not falling within headings Nos 89.02 to 89.05:<br>A. Warships<br>B. Other:<br>I. Sea-going vessels                                                            |
| 89.02      | Vessels specially designed for towing (tugs) or pushing other vessels:<br>A. Tugs<br>B. Pusher craft:<br>I. Sea-going                                                                         |
| 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:<br>A. Sea-going vessels |

The suspension shall be subject to such conditions as may be determined by the competent authorities with a view to Customs control of the use of such goods.

## B. Minor importations of a non-commercial nature

1. Customs duty shall be charged at the flat rate of 10% *ad valorem* on goods sent in small consignments to private individuals, provided that such importations are not of a commercial nature. Such flat rate assessment shall not apply to goods falling within Chapter 24.
2. An importation shall be treated as not being of a commercial nature if:
  - it is occasional;
  - it consists solely of goods for personal or family use by the consignee, and of such kind or quantity that there is no indication that they are being imported for any commercial purpose; and
  - it consists of goods of an aggregate value not exceeding 60 UA.

3. The flat rate of customs duty of 10% *ad valorem* shall not apply to goods imported under the conditions set out in paragraph 1 if the addressee of the packet has, before they are charged with the said flat rate, requested that they be subjected to the customs duties appropriate to them. All the goods making up the consignment shall then be subjected to the duties which are appropriate to them.

#### C. Packings imported full

1. Packings, as defined in Section I, C., 2., imported full and declared for home use at the same time as the goods contained therein shall be:
    - (a) chargeable at the same rate of customs duty as the goods contained therein:
      - where such goods are subject to an *ad valorem* customs duty, or
      - where the packings are to be included in the dutiable weight of the goods contained therein;
    - (b) admitted free of customs duties:
      - where the goods contained therein are free of customs duty, or
      - where the goods contained therein are dutiable otherwise than by reference to weight or value, or
      - where the weight of the packings is not to be included in the dutiable weight of the goods contained therein;
    - (c) chargeable at the rates of customs duty appropriate to them, notwithstanding subparagraphs (a) and (b) above:
      - where they are not of a type normally used for the goods contained therein and have an independent and durable use other than as packings, or
      - where they have been used in order to evade payment of the customs duties applicable thereto in accordance with their tariff description.
  2. Where packings covered by the provisions of paragraphs 1 (a) and (b) contain goods of several different Tariff descriptions, the weight and value of the packings shall, for the purpose of determining their dutiable weight or value, be apportioned between all the goods contained, in proportion to the weight or value of those goods.
-

PART II

SCHEDULE OF CUSTOMS DUTIES



## SECTION I

## LIVE ANIMALS; ANIMAL PRODUCTS

## CHAPTER 1

## LIVE ANIMALS

## Notes

1. This Chapter covers all live animals except:

- (a) Fish, crustaceans and molluscs, of headings Nos 03.01 and 03.03;
- (b) Microbial cultures and other products of heading No 30.02; and
- (c) Animals of heading No 97.08.

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.

## Additional Note

*For purposes of subheading 01.02 A II (a), the expression "calves" means animals of the domestic bovine species weighing on the hoof 220 kg or less and not yet having any permanent teeth.*

| Heading number | Description                                                                             | Rate of Duty                      |                   |
|----------------|-----------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                         | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                       | 3                                 | 4                 |
| 01.01          | Live horses, asses, mules and hinnies:                                                  |                                   |                   |
|                | A. Horses:                                                                              |                                   |                   |
|                | I. Pure-bred breeding animals (a) .....                                                 | Free                              | Free              |
|                | II. For slaughter (a) .....                                                             | 11                                | 8                 |
|                | III. Other .....                                                                        | 23                                | 18                |
|                | B. Asses .....                                                                          | 12                                | —                 |
| 01.02          | C. Mules and hinnies .....                                                              | 17                                | —                 |
|                | Live animals of the bovine species:                                                     |                                   |                   |
|                | A. Domestic species:                                                                    |                                   |                   |
|                | I. Pure-bred breeding animals (a) .....                                                 | Free                              | Free              |
|                | II. Other:                                                                              |                                   |                   |
|                | a) Calves .....                                                                         | 16 (b)<br>+ (L) (*)               | —                 |
|                | b) Other:                                                                               |                                   |                   |
|                | 1. Cows for immediate slaughter, the meat of which is intended for processing (a) ..... | 16<br>+ (L) (*)                   | 13<br>+ (L) (*)   |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) This rate is reduced to 8% in respect of calves of a weight of less than 80 kg intended for fattening, subject to compliance with certain conditions.

(\*) In certain conditions, a levy is applicable in addition to the customs duty.

| Heading number              | Description                                                                                                                                                                                                                 | Rate of Duty                      |                   |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                             |                                                                                                                                                                                                                             | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                           | 2                                                                                                                                                                                                                           | 3                                 | 4                 |
| <b>01.02</b><br>(continued) | <b>A. II. 2. Other:</b>                                                                                                                                                                                                     |                                   |                   |
|                             | aa) Not yet having any permanent teeth, of a weight of not less than 350 kg but not more than 450 kg in the case of male animals, or of not less than 320 kg but not more than 420 kg in the case of female animals (a).... | 16 + (L) (*)                      | (b)               |
|                             | bb) Other .....                                                                                                                                                                                                             | 16 + (L) (*)                      | (c) (d)           |
|                             | <b>B. Other</b> .....                                                                                                                                                                                                       | Free                              | —                 |
| <b>01.03</b>                | <b>Live swine:</b>                                                                                                                                                                                                          |                                   |                   |
|                             | <b>A. Domestic species:</b>                                                                                                                                                                                                 |                                   |                   |
|                             | I. Pure-bred breeding animals (a).....                                                                                                                                                                                      | Free                              | Free              |
|                             | II. Other:                                                                                                                                                                                                                  |                                   |                   |
|                             | a) Sows having farrowed at least once, of a weight of not less than 160 kg .....                                                                                                                                            | 16 (L)                            | —                 |
|                             | b) Other .....                                                                                                                                                                                                              | 16 (L)                            | —                 |
|                             | <b>B. Other</b> .....                                                                                                                                                                                                       | Free                              | —                 |
| <b>01.04</b>                | <b>Live sheep and goats:</b>                                                                                                                                                                                                |                                   |                   |
|                             | <b>A. Domestic species:</b>                                                                                                                                                                                                 |                                   |                   |
|                             | I. Sheep:                                                                                                                                                                                                                   |                                   |                   |
|                             | a) Pure-bred breeding animals (a).....                                                                                                                                                                                      | Free                              | Free              |
|                             | b) Other .....                                                                                                                                                                                                              | 15                                | —                 |
|                             | II. Goats .....                                                                                                                                                                                                             | 5                                 | —                 |
|                             | <b>B. Other</b> .....                                                                                                                                                                                                       | Free                              | —                 |
| <b>01.05</b>                | <b>Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls:</b>                                                                                                                                         |                                   |                   |
|                             | <b>A. Of a weight not exceeding 185 g.....</b>                                                                                                                                                                              | 12 (L)                            | —                 |
|                             | <b>B. Other:</b>                                                                                                                                                                                                            |                                   |                   |
|                             | I. Fowls .....                                                                                                                                                                                                              | 12 (L)                            | —                 |
|                             | II. Ducks .....                                                                                                                                                                                                             | 12 (L)                            | —                 |
|                             | III. Geese .....                                                                                                                                                                                                            | 12 (L)                            | —                 |
|                             | IV. Turkeys .....                                                                                                                                                                                                           | 12 (L)                            | —                 |
|                             | V. Guinea fowls .....                                                                                                                                                                                                       | 12 (L)                            | —                 |
| <b>01.06</b>                | <b>Other live animals:</b>                                                                                                                                                                                                  |                                   |                   |
|                             | <b>A. Domestic rabbits</b> .....                                                                                                                                                                                            | 10                                | 8                 |
|                             | <b>B. Pigeons</b> .....                                                                                                                                                                                                     | 12                                | 10                |
|                             | <b>C. Other</b> .....                                                                                                                                                                                                       | Free                              | (e)               |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) The levy shall be established in accordance with the provisions set out in Protocol No 1 appended to the Trade Agreement between the E.E.C. and the Socialist Federal Republic of Yugoslavia.

(c) A rate of 6% is applicable within the limits of an annual tariff quota, to be granted by the competent authorities of the European Communities, of 20,000 heifers and cows (other than for slaughter) of the following breeds: grey, brown, yellow, spotted Simmental and Pinzgau. Qualification for quota is subject to conditions to be determined by the competent authorities of the member-state of destination:

(d) A rate of 4% is applicable within the limits of an annual tariff quota, to be granted by the competent authorities of the European Communities, of 5,000 bulls, cows and heifers (other than for slaughter) of the following breeds: spotted Simmental, Schwyz and Fribourg. To qualify for the quota, animals of the breeds specified must be covered by the following documents:

- bulls: pedigree certificate;
- cows and heifers: pedigree certificate or herd book entry certificate attesting to the purity of the breed.

(e) See Annex.

(\*) In certain conditions, a levy is applicable in addition to the customs duty.

## CHAPTER 2

## MEAT AND EDIBLE MEAT OFFALS

## Note

This Chapter does not cover:

- (a) Products of the kinds described in headings Nos 02.01, 02.02, 02.03, 02.04 and 02.06, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading No 05.04) and animal blood (heading No 05.15); or
- (c) Animal fat, other than products of heading No 02.05 (Chapter 15).

## Additional Note

The following expressions shall have the meanings hereunder assigned to them:

- A. "Carcases of domestic bovine animals", for the purposes of subheading 02.01 A II a): whole carcasses of the slaughtered animals after having been bled, eviscerated and skinned. Such carcasses are imported with or without the heads, with or without the feet and with or without the other offals attached. Where carcasses are imported without the heads, the latter must have been separated from the carcass at the atloido-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpian or tarso-metatarsian joints;
- B. "Half-carcasses of domestic bovine animals", for the purposes of subheading 02.01 A II a): the product resulting from the symmetrical division of the whole carcass through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis;
- C. "Calf carcasses", for the purposes of subheading 02.01 A II a) 1 aa) 11: carcasses of animals of the domestic bovine species with the typical light colour of veal, weighing per carcass 130 kg or less;
- D. "Calf half-carcasses", for the purposes of subheading 02.01 A II a) 1 aa) 11: half-carcasses of animals of the domestic bovine species with the typical light colour of veal, weighing per half-carcass 65 kg or less;
- E. "Unseparated calf forequarters", for the purposes of subheading 02.01 A II a) 1 aa) 22: the whole of the front part of a calf carcass comprising all the bones and the scrag, neck and shoulder, with a maximum of eight pairs of ribs and a minimum of four pairs of ribs. These cuts must be of the typical light colour of veal and weigh not more than 60 kg;
- F. "Separated calf forequarters", for the purposes of subheading 02.01 A II a) 1 aa) 22: the front part of a calf half-carcass comprising all the bones and the scrag, neck and shoulder, with a maximum of eight ribs and a minimum of four ribs. These cuts must be of the typical light colour of veal and weigh not more than 30 kg;
- G. "Unseparated calf hindquarters", for the purposes of subheading 02.01 A II a) 1 aa) 33: the whole of the rear part of a calf carcass comprising all the bones and the thighs and loins, with a minimum of five pairs of whole or cut ribs with or without the knuckle and with or without the thin flanks. These cuts must be of the typical light colour of veal and weigh not more than 75 kg. The expression is to be extended to cover the whole of the front part of a calf carcass comprising all the bones and the scrag, neck and shoulder, with more than eight pairs of ribs;
- H. "Separated calf hindquarters", for the purposes of subheading 02.01 A II a) 1 aa) 33: the rear part of a calf half-carcass comprising all the bones and the thigh and loin, with a minimum of five whole or cut ribs with or without the knuckle and with or without the thin flanks. These cuts must be of the typical light colour of veal and weigh not more than 40 kg. The expression is to be extended to cover the front part of a calf half-carcass comprising all the bones and the scrag, neck and shoulder, with more than eight ribs;
- IJ. "Compensated quarters":
  - (a) for the purposes of subheading 02.01 A II a) 1 bb) 11: portions composed of either:
    - forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib; or
    - forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.



*The forequarters and the hindquarters constituting "compensated quarters" must be imported at the same time and in equal numbers, and the total weight of the forequarters must be the same as that of the hindquarters; a difference of not more than 5% in those weights is allowed;*

*(b) for the purposes of subheading 02.01 A II a) 2 aa): portions composed of either:*

- forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib; or*
- forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.*

*The forequarters and the hindquarters constituting "compensated quarters" must be imported at the same time and in equal numbers;*

K. "Forequarters of adult animals", for the purposes of subheading 02.01 A II a) 1 bb) 22, and "forequarters", for the purposes of subheading 02.01 A II (a) 2 (bb): the front part of the half-carcase comprising all the bones and the scrag, neck and shoulder, with a minimum of four ribs and a maximum of ten whole or cut ribs, with or without the thin flanks;

"Hindquarters of adult animals", for the purposes of subheading 02.01 A II a) 1 bb) 33, and "hindquarters", for the purposes of subheading 02.01 A II a) 2 cc): the rear part of the half-carcase comprising all the bones and the thigh and sirloin, with a minimum of three whole or cut ribs, with or without the shin and with or without the thin flanks; the expressions are to be extended to cover the front part of the half-carcase comprising all the bones and including the scrag, neck and shoulder, but with more than ten ribs.

| number<br>Heading | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Rate of Duty                         |                   |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------|
|                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | autonomous<br>%<br>or<br>Levy<br>(L) | conventional<br>% |
| 1                 | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 3                                    | 4                 |
| 02.01             | Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen:                                                                                                                                                                                                                                                                                                                                        |                                      |                   |
|                   | A. Meat:                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                   |
|                   | I. Of horses, asses, mules and hinnies.....                                                                                                                                                                                                                                                                                                                                                                                                                     | 16                                   | 13                |
|                   | II. Of bovine animals:                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                      |                   |
|                   | a) Of domestic bovine animals:                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                      |                   |
|                   | 1. Fresh or chilled:                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                      |                   |
|                   | aa) Of calves ;                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                      |                   |
|                   | 11. Carcases and half-carcases .....                                                                                                                                                                                                                                                                                                                                                                                                                            | 20 + (L) (*)                         | —                 |
|                   | 22. Separated or unseparated forequarters.....                                                                                                                                                                                                                                                                                                                                                                                                                  | 20 + (L) (*)                         | —                 |
|                   | 33. Separated or unseparated hindquarters.....                                                                                                                                                                                                                                                                                                                                                                                                                  | 20 + (L) (*)                         | —                 |
|                   | bb) Of adult animals:                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                      |                   |
|                   | 11. Carcases, half-carcases or 'compensated' quarters:                                                                                                                                                                                                                                                                                                                                                                                                          |                                      |                   |
|                   | aaa) Carcases of a weight of not less than 180 kg but not more than 270 kg and half-carcases or 'compensated' quarters, of a weight of not less than 90 kg but not more than 135 kg, with a low degree of ossification of the cartilages (more especially those of the symphysis pubis and the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour (a)..... | 20 + (L) (*)                         | (b)               |
|                   | bbb) Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                | 20 + (L) (*)                         | —                 |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) The levy shall be established in accordance with the provisions set out in Protocol No 1 appended to the Trade Agreement between the E.E.C. and the Socialist Federal Republic of Yugoslavia.

\*) In certain conditions, a levy is applicable in addition to the customs duty.

| Heading number       | Description                                                                                                                                                                                                                                                                                                                                                                                      | Rate of Duty                      |                   |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                                                                                                                                                                                                                                                                                                                                                                  | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                                                                                                                                                                                                                                                                                                                                                                | 3                                 | 4                 |
| 02.01<br>(continued) | A. II a) 1. bb) 22. Forequarters:                                                                                                                                                                                                                                                                                                                                                                |                                   |                   |
|                      | aaa) Of a weight of not less than 45 kg but not more than 68 kg, with a low degree of ossification of the cartilages (more especially those or the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour (a) .....                                                                             | 20 + (L) (*)                      | (b)               |
|                      | bbb) Other .....                                                                                                                                                                                                                                                                                                                                                                                 | 20 + (L) (*)                      | —                 |
|                      | 33. Hindquarters: .....                                                                                                                                                                                                                                                                                                                                                                          |                                   |                   |
|                      | aaa) Of a weight of not less than 45 kg but not more than 68 kg (not less than 38 kg but not more than 61 kg in the case of 'Pistola' cuts), with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour (a) ..... | 20 + (L) (*)                      | (b)               |
|                      | bbb) Other .....                                                                                                                                                                                                                                                                                                                                                                                 | 20 + (L) (*)                      | —                 |
|                      | cc) Other cuts of beef and veal:                                                                                                                                                                                                                                                                                                                                                                 |                                   |                   |
|                      | 11. Unboned (bone-in) .....                                                                                                                                                                                                                                                                                                                                                                      | 20 + (L) (*)                      | —                 |
|                      | 22. Boned or boneless .....                                                                                                                                                                                                                                                                                                                                                                      | 20 + (L) (*)                      | —                 |
|                      | 2. Frozen:                                                                                                                                                                                                                                                                                                                                                                                       |                                   |                   |
|                      | aa) Carcases, half-carcases, or 'compensated' quarters .....                                                                                                                                                                                                                                                                                                                                     | 20 + (L) (*)                      | (c)               |
|                      | bb) Forequarters .....                                                                                                                                                                                                                                                                                                                                                                           | 20 + (L) (*)                      | (c)               |
|                      | cc) Hindquarters .....                                                                                                                                                                                                                                                                                                                                                                           | 20 + (L) (*)                      | (c)               |
|                      | dd) Other:                                                                                                                                                                                                                                                                                                                                                                                       |                                   |                   |
|                      | 11. Unboned (bone-in) .....                                                                                                                                                                                                                                                                                                                                                                      | 20 + (L) (*)                      | (c)               |
|                      | 22. Boned or boneless:                                                                                                                                                                                                                                                                                                                                                                           |                                   |                   |
|                      | aaa) Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; 'compensated' quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece .....                                                                                       | 20 + (L) (*)                      | (c)               |
|                      | bbb) Other .....                                                                                                                                                                                                                                                                                                                                                                                 | 20 + (L) (*)                      | (c)               |
|                      | b) Other .....                                                                                                                                                                                                                                                                                                                                                                                   | 20                                | (c)               |
|                      | III. Of swine:                                                                                                                                                                                                                                                                                                                                                                                   |                                   |                   |
|                      | a) Of domestic swine:                                                                                                                                                                                                                                                                                                                                                                            |                                   |                   |
|                      | 1. Carcases or half-carcases, with or without heads, feet or flare fat .....                                                                                                                                                                                                                                                                                                                     | 20 (L)                            | —                 |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) The levy shall be established in accordance with the provisions set out in Protocol No 1 appended to the Trade Agreement between the E.E.C. and the Socialist Federal Republic of Yugoslavia.

(c) See Annex.

(\*) In certain conditions, a levy is applicable in addition to the customs duty.

| Heading number       | Description                                                                                                                                      | Rate of Duty                      |                   |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                                                                                                                  | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                                                                                                                | 3                                 | 4                 |
| 02.01<br>(continued) | A. III. a) 2. Hams and cuts of ham, unboned (bone-in) .....                                                                                      | 20 (L)                            | —                 |
|                      | 3. Shoulders and cuts of shoulders, unboned (bone-in) .....                                                                                      | 20 (L)                            | —                 |
|                      | 4. Loins and cuts of loins, unboned (bone-in) .....                                                                                              | 20 (L)                            | —                 |
|                      | 5. Bellies and cuts of bellies .....                                                                                                             | 20 (L)                            | —                 |
|                      | 6. Other .....                                                                                                                                   | 20 (L)                            | —                 |
|                      | b) Other .....                                                                                                                                   | 7                                 | 5                 |
|                      | IV. Other .....                                                                                                                                  | 20                                | 20                |
|                      | B. Offals:                                                                                                                                       |                                   |                   |
|                      | I. For the manufacture of pharmaceutical products (a) .....                                                                                      | Free                              | Free              |
|                      | II. Other:                                                                                                                                       |                                   |                   |
|                      | a) Of horses, asses, mules and hinnies .....                                                                                                     | 16                                | 13                |
|                      | b) Of domestic bovine animals:                                                                                                                   |                                   |                   |
|                      | 1. Livers .....                                                                                                                                  | 20                                | 14                |
|                      | 2. Other .....                                                                                                                                   | 20                                | 12                |
|                      | c) Of domestic swine:                                                                                                                            |                                   |                   |
|                      | 1. Heads and cuts of heads; necks .....                                                                                                          | 20 (L)                            | 12                |
|                      | 2. Feet and tails .....                                                                                                                          | 20 (L)                            | 12                |
|                      | 3. Kidneys .....                                                                                                                                 | 20 (L)                            | 12                |
|                      | 4. Livers .....                                                                                                                                  | 20 (L)                            | 14                |
|                      | 5. Hearts, tongues and lungs .....                                                                                                               | 20 (L)                            | 12                |
|                      | 6. Livers, hearts, tongues and lungs attached to the trachea and gullet .....                                                                    | 20 (L)                            | 12                |
|                      | 7. Other .....                                                                                                                                   | 20 (L)                            | 12                |
|                      | d) Other .....                                                                                                                                   | 12                                | 6                 |
| 02.02                | Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen: |                                   |                   |
|                      | A. Whole poultry:                                                                                                                                |                                   |                   |
|                      | I. Fowls:                                                                                                                                        |                                   |                   |
|                      | a) Plucked and gutted, with heads and feet, known as '83% chickens' .....                                                                        | 18 (L)                            | —                 |
|                      | b) Plucked and drawn, without heads and feet but with hearts, livers and gizzards, known as '70% chickens' .....                                 | 18 (L)                            | —                 |
|                      | c) Plucked and drawn, without heads and feet and without hearts, livers and gizzards, known as '65% chickens' .....                              | 18 (L)                            | —                 |
|                      | II. Ducks:                                                                                                                                       |                                   |                   |
|                      | a) Plucked, bled, gutted but not drawn, with heads and feet, known as '85% ducks' .....                                                          | 18 (L)                            | —                 |
|                      | b) Plucked and drawn, without heads and feet, with or without hearts, livers and gizzards, known as '70% ducks' .....                            | 18 (L)                            | —                 |
|                      | III. Geese:                                                                                                                                      |                                   |                   |
|                      | a) Plucked, bled, not drawn, with heads and feet, known as '82% geese' .....                                                                     | 18 (L)                            | —                 |
|                      | b) Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as '75% geese' .....                                    | 18 (L)                            | —                 |
|                      | IV. Turkeys .....                                                                                                                                | 18 (L)                            | —                 |
|                      | V. Guinea fowls .....                                                                                                                            | 18 (L)                            | —                 |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number              | Description                                                                                                                               | Rate of Duty                      |                   |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                             |                                                                                                                                           | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                           | 2                                                                                                                                         | 3                                 | 4                 |
| <b>02.02</b><br>(continued) | B. Poultry cuts (excluding offals):                                                                                                       |                                   |                   |
|                             | I. Boned or boneless.....                                                                                                                 | 18 (L)                            | —                 |
|                             | II. Unboned (bone-in):                                                                                                                    |                                   |                   |
|                             | a) Halves or quarters:                                                                                                                    |                                   |                   |
|                             | 1. Of fowls .....                                                                                                                         | 18 (L)                            | —                 |
|                             | 2. Of ducks .....                                                                                                                         | 18 (L)                            | —                 |
|                             | 3. Of geese .....                                                                                                                         | 18 (L)                            | —                 |
|                             | 4. Of turkeys .....                                                                                                                       | 18 (L)                            | —                 |
|                             | 5. Of guinea fowls .....                                                                                                                  | 18 (L)                            | —                 |
|                             | b) Whole wings, with or without tips.....                                                                                                 | 18 (L)                            | —                 |
|                             | c) Backs, necks, backs with necks attached, rumps and wing tips..                                                                         | 18 (L)                            | —                 |
|                             | d) Breasts and cuts of breasts:                                                                                                           |                                   |                   |
|                             | 1. Of geese .....                                                                                                                         | 18 (L)                            | —                 |
|                             | 2. Of turkeys .....                                                                                                                       | 18 (L)                            | —                 |
|                             | 3. Of other poultry.....                                                                                                                  | 18 (L)                            | —                 |
|                             | e) Legs and cuts of legs:                                                                                                                 |                                   |                   |
|                             | 1. Of geese .....                                                                                                                         | 18 (L)                            | —                 |
|                             | 2. Of turkeys:                                                                                                                            |                                   |                   |
|                             | aa) Drumsticks and cuts of drumsticks.....                                                                                                | 18 (L)                            | —                 |
|                             | bb) Other .....                                                                                                                           | 18 (L)                            | —                 |
|                             | 3. Of other poultry.....                                                                                                                  | 18 (L)                            | —                 |
|                             | f) Other .....                                                                                                                            | 18 (L)                            | —                 |
|                             | C. Offals .....                                                                                                                           | 18 (L)                            | —                 |
| <b>02.03</b>                | Poultry liver, fresh, chilled, frozen, salted or in brine:                                                                                |                                   |                   |
|                             | A. Foie gras (goose or duck).....                                                                                                         | 5 (L)                             | 5                 |
|                             | B. Other .....                                                                                                                            | 16 (L)                            | 14                |
| <b>02.04</b>                | Other meat and edible meat offals, fresh, chilled or frozen:                                                                              |                                   |                   |
|                             | A. Of domestic pigeons and domestic rabbits .....                                                                                         | 13                                | 13                |
|                             | B. Of game .....                                                                                                                          | 7                                 | 5                 |
|                             | C. Other:                                                                                                                                 |                                   |                   |
|                             | I. Whale and seal meat; frogs' legs .....                                                                                                 | 19                                | 10                |
|                             | II. Other .....                                                                                                                           | 19                                | 14                |
| <b>02.05</b>                | Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked: |                                   |                   |
|                             | A. Back-fat:                                                                                                                              |                                   |                   |
|                             | I. Fresh, chilled, frozen, salted or in brine.....                                                                                        | 22 (L)                            | —                 |

| Heading number       | Description                                                                                   | Rate of Duty                      |                   |
|----------------------|-----------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                                                               | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                                                             | 3                                 | 4                 |
| 02.05<br>(continued) | A. II. Dried or smoked .....                                                                  | 22 (L)                            | —                 |
|                      | B. Pig fat, other than that falling within subheading A .....                                 | 22 (L)                            | —                 |
|                      | C. Poultry fat .....                                                                          | 22 (L)                            | —                 |
| 02.06                | <b>Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked:</b> |                                   |                   |
|                      | A. Horsemeat, salted, in brine or dried .....                                                 | 16                                | 13                |
|                      | B. Meat and edible meat offals of domestic swine:                                             |                                   |                   |
|                      | I. Meat:                                                                                      |                                   |                   |
|                      | a) Salted or in brine:                                                                        |                                   |                   |
|                      | 1. Carcases or half-carcases, with or without heads, feet or flare fat .....                  | 25 (L)                            | —                 |
|                      | 2. Hams and cuts of ham, unboned (bone-in).....                                               | 25 (L)                            | —                 |
|                      | 3. Shoulders and cuts of shoulders, unboned (bone-in).....                                    | 25 (L)                            | —                 |
|                      | 4. Loins and cuts of loins, unboned (bone-in).....                                            | 25 (L)                            | —                 |
|                      | 5. Bellies (streaky) and cuts of bellies.....                                                 | 25 (L)                            | —                 |
|                      | 6. Other .....                                                                                | 25 (L)                            | —                 |
|                      | b) Dried or smoked:                                                                           |                                   |                   |
|                      | 1. Carcases or half-carcases, with or without heads, feet or flare fat .....                  | 25 (L)                            | —                 |
|                      | 2. Hams and cuts of ham, unboned (bone-in).....                                               | 25 (L)                            | —                 |
|                      | 3. Shoulders and cuts of shoulders, unboned (bone-in).....                                    | 25 (L)                            | —                 |
|                      | 4. Loins and cuts of loin, unboned (bone-in).....                                             | 25 (L)                            | —                 |
|                      | 5. Bellies (streaky) and cuts of bellies.....                                                 | 25 (L)                            | —                 |
|                      | 6. Other .....                                                                                | 25 (L)                            | —                 |
|                      | II. Edible meat offals:                                                                       |                                   |                   |
|                      | a) Heads and cuts of heads; necks.....                                                        | 25 (L)                            | —                 |
|                      | b) Feet and tails.....                                                                        | 25 (L)                            | —                 |
|                      | c) Kidneys .....                                                                              | 25 (L)                            | —                 |
|                      | d) Livers.....                                                                                | 25 (L)                            | —                 |
|                      | e) Hearts, tongues and lungs.....                                                             | 25 (L)                            | —                 |
|                      | f) Livers, hearts, tongues and lungs attached to the trachea and gullet .....                 | 25 (L)                            | —                 |
|                      | g) Other .....                                                                                | 25 (L)                            | —                 |
|                      | C. Other:                                                                                     |                                   |                   |
|                      | I. Of domestic bovine animals:                                                                |                                   |                   |
|                      | a) Meat:                                                                                      |                                   |                   |
|                      | 1. Unboned (bone-in) .....                                                                    | 24 + (L) (*)                      | —                 |
|                      | 2. Boned or boneless.....                                                                     | 24 + (L) (*)                      | —                 |
|                      | b) Offals.....                                                                                | 24                                | —                 |
|                      | II. Other .....                                                                               | 24                                | —                 |

(\*) In certain conditions, a levy is applicable in addition to the customs duty.

## CHAPTER 3

## FISH, CRUSTACEANS AND MOLLUSCS

## Note

This Chapter does not cover:

- (a) Marine mammals (heading No 01.06) or meat thereof (heading No 02.04 or 02.06);
- (b) Fish (including livers and roes thereof), crustaceans and molluscs, dead, unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); or
- (c) Caviar or caviar substitutes (heading No 16.04).

| Heading number | Description                                    | Rate of Duty                      |                        |
|----------------|------------------------------------------------|-----------------------------------|------------------------|
|                |                                                | autonomous<br>%<br>or Levy<br>(L) | conventional<br>%<br>% |
| 1              | 2                                              | 3                                 | 4                      |
| 03.01          | Fish, fresh (live or dead), chilled or frozen: |                                   |                        |
|                | A. Freshwater fish:                            |                                   |                        |
|                | I. Trout and other salmonidae:                 |                                   |                        |
|                | a) Trout .....                                 | 16                                | 12                     |
|                | b) Salmon and lake white fish .....            | 16                                | 8                      |
|                | c) Other .....                                 | 16                                | 10                     |
|                | II. Eels .....                                 | 10                                | 5                      |
|                | III. Carp .....                                | 10                                | 8                      |
|                | IV. Other .....                                | 10                                | 8                      |
|                | B. Saltwater fish:                             |                                   |                        |
|                | I. Whole, headless or in pieces:               |                                   |                        |
|                | a) Herring:                                    |                                   |                        |
|                | 1. From 15 February to 15 June:                |                                   |                        |
|                | aa) Fresh or chilled .....                     | Free                              | Free                   |
|                | bb) Frozen .....                               | Free                              | Free                   |
|                | 2. From 16 June to 14 February:                |                                   |                        |
|                | aa) Fresh or chilled .....                     | 20 (a) (b)                        | 15 (b) (c)             |
|                | bb) Frozen .....                               | 20 (a) (b)                        | 15 (b) (c)             |
|                | b) Sprats:                                     |                                   |                        |
|                | 1. From 15 February to 15 June .....           | Free                              | Free                   |
|                | 2. From 16 June to 14 February .....           | 20 (a)                            | 13                     |

(a) Total suspension for an indefinite period.

(b) Subject to compliance with the reference price. A countervailing tax is provided for in the case of non-compliance with the reference price.

(c) Duty exemption within the limits of an annual tariff quota of 46,000 metric tons to be granted by the competent authorities of the European Communities and subject to compliance with the reference price.

| Heading number              | Description                                                                         | Rate of Duty                      |                   |
|-----------------------------|-------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                             |                                                                                     | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                           | 2                                                                                   | 3                                 | 4                 |
| <b>03.01</b><br>(continued) | B. I. c) Tunny:                                                                     |                                   |                   |
|                             | 1. For the industrial manufacture of products falling within heading No 16.04 (a):  |                                   |                   |
|                             | aa) Whole:                                                                          |                                   |                   |
|                             | 11. Yellow-finned tunny:                                                            |                                   |                   |
|                             | aaa) Weighing not more than 10 kg each.....                                         | 25 (b) (c)                        | 22 (c) (d)        |
|                             | bbb) Other .....                                                                    | 25 (b) (c)                        | 22 (c) (d)        |
|                             | 22. Long-finned tunny .....                                                         | 25 (b) (c)                        | 22 (c) (d)        |
|                             | 33. Other .....                                                                     | 25 (b) (c)                        | 22 (c) (d)        |
|                             | bb) Gilled and gutted:                                                              |                                   |                   |
|                             | 11. Yellow-finned tunny:                                                            |                                   |                   |
|                             | aaa) Weighing not more than 10 kg each .....                                        | 25 (b) (c)                        | 22 (c) (d)        |
|                             | bbb) Other .....                                                                    | 25 (b) (c)                        | 22 (c) (d)        |
|                             | 22. Long-finned tunny .....                                                         | 25 (b) (c)                        | 22 (c) (d)        |
|                             | 33. Other .....                                                                     | 25 (b) (c)                        | 22 (c) (d)        |
|                             | cc) Other (for example, "heads off"):                                               |                                   |                   |
|                             | 11. Yellow-finned tunny:                                                            |                                   |                   |
|                             | aaa) Weighing not more than 10 kg each.....                                         | 25 (b) (c)                        | 22 (c) (d)        |
|                             | bbb) Other .....                                                                    | 25 (b) (c)                        | 22 (c) (d)        |
|                             | 22. Long-finned tunny .....                                                         | 25 (b) (c)                        | 22 (c) (d)        |
|                             | 33. Other .....                                                                     | 25 (b) (c)                        | 22 (c) (d)        |
|                             | 2. Other .....                                                                      | 25 (c)                            | 22 (c) (d)        |
|                             | d) Sardines ( <i>Clupea pilchardus</i> Walbaum):                                    |                                   |                   |
|                             | 1. Fresh or chilled.....                                                            | 25                                | 23                |
|                             | 2. Frozen .....                                                                     | 25                                | 23                |
|                             | e) Sharks .....                                                                     | 15                                | 8 (e)             |
|                             | f) Redfish ( <i>Sebastes marinus</i> ):                                             |                                   |                   |
|                             | 1. Fresh or chilled .....                                                           | 15                                | 8                 |
|                             | 2. Frozen .....                                                                     | 15                                | 8                 |
|                             | g) Halibut ( <i>Hippoglossus vulgaris</i> , <i>Hippoglossus reinhardtius</i> )..... | 15                                | 8                 |
|                             | h) Cod ( <i>Gadus morrhua</i> or <i>Gadus callarias</i> ):                          |                                   |                   |
|                             | 1. Fresh or chilled.....                                                            | 15                                | 15                |
|                             | 2. Frozen .....                                                                     | 15                                | 15                |
|                             | ij) Coalfish ( <i>Pollachius virens</i> or <i>Gadus virens</i> ):                   |                                   |                   |
|                             | 1. Fresh or chilled.....                                                            | 15                                | 15                |
|                             | 2. Frozen .....                                                                     | 15                                | 15                |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) Total suspension for an indefinite period.

(c) Subject to compliance with the reference price. A countervailing tax is provided for in the case of non-compliance with the reference price.

(d) Duty exemption in respect of tunny intended for the canning industry, within the limits of an annual tariff quota of 30,000 metric tons to be granted by the competent authorities of the European Communities and subject to compliance with the reference price. Qualification for this quota is governed by conditions to be determined by the competent authorities.

(e) Duty rate reduced to 6% in respect of piked dog-fish (*Squalus acanthias*) within the limits of an annual tariff quota of 2,500 metric tons to be granted by the competent authorities of the European Communities.

| Heading number              | Description                                                                                                      | Rate of Duty                      |                   |
|-----------------------------|------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                             |                                                                                                                  | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                           | 2                                                                                                                | 3                                 | 4                 |
| <b>03.01</b><br>(continued) | B. I. k) Haddock:                                                                                                |                                   |                   |
|                             | 1. Fresh or chilled.....                                                                                         | 15                                | 15                |
|                             | 2. Frozen .....                                                                                                  | 15                                | 15                |
|                             | l) Whiting (Merlangus merlangus):                                                                                |                                   |                   |
|                             | 1. Fresh or chilled.....                                                                                         | 15                                | 15                |
|                             | 2. Frozen .....                                                                                                  | 15                                | 15                |
|                             | m) Mackerel:                                                                                                     |                                   |                   |
|                             | 1. From 15 February to 15 June:                                                                                  |                                   |                   |
|                             | aa) Fresh or chilled.....                                                                                        | Free                              | Free              |
|                             | bb) Frozen .....                                                                                                 | Free                              | Free              |
|                             | 2. From 16 June to 14 February:                                                                                  |                                   |                   |
|                             | aa) Fresh or chilled.....                                                                                        | 20                                | 20                |
|                             | bb) Frozen .....                                                                                                 | 20                                | 20                |
|                             | n) Anchovies (Engraulis sp. p.):                                                                                 |                                   |                   |
|                             | 1. Fresh or chilled.....                                                                                         | 15                                | 15                |
|                             | 2. Frozen .....                                                                                                  | 15                                | 15                |
|                             | o) Plaice:                                                                                                       |                                   |                   |
|                             | 1. Fresh or chilled.....                                                                                         | 15                                | 15                |
|                             | 2. Frozen .....                                                                                                  | 15                                | 15                |
|                             | p) Sea-bream of the species Dentex dentex and Pagellus:                                                          |                                   |                   |
|                             | 1. Fresh or chilled.....                                                                                         | 15                                | 15                |
|                             | 2. Frozen .....                                                                                                  | 15                                | 15                |
|                             | q) Other .....                                                                                                   | 15                                | 15                |
|                             | II. Fillets:                                                                                                     |                                   |                   |
|                             | a) Fresh or chilled.....                                                                                         | 18                                | 18                |
|                             | b) Frozen:                                                                                                       |                                   |                   |
|                             | 1. Of cod (Gadus morrhua or Gadus callarias).....                                                                | 18                                | 15                |
|                             | 2. Of coalfish (Pollachius virens or Gadus virens).....                                                          | 18                                | 15                |
|                             | 3. Of haddock .....                                                                                              | 18                                | 15                |
|                             | 4. Of redfish (Sebastes marinus).....                                                                            | 18                                | 15                |
|                             | 5. Of tunny .....                                                                                                | 18                                | 18                |
|                             | 6. Of sea-bream of the species Dentex dentex and Pagellus ....                                                   | 18                                | 15                |
|                             | 7. Other .....                                                                                                   | 18                                | 15                |
|                             | C. Livers and roes.....                                                                                          | 14                                | 10                |
| <b>03.02</b>                | <b>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:</b> |                                   |                   |
|                             | A. Dried, salted or in brine:                                                                                    |                                   |                   |
|                             | I. Whole, headless or in pieces:                                                                                 |                                   |                   |
|                             | a) Herrings .....                                                                                                | 12                                | 12                |
|                             | b) Cod .....                                                                                                     | 13 (a)                            | 13 (b)            |

(a) Total suspension for an indefinite period.

(b) Duty exemption within the limits of an annual tariff quota of 34,000 metric tons to be granted by the competent authorities of the European Communities



| Heading number       | Description                                                                                                                                                               | Rate of Duty                      |                   |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                                                                                                                                           | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                                                                                                                                         | 3                                 | 4                 |
| 03.02<br>(continued) | A. I. c) Anchovies ( <i>Engraulis</i> sp. p.) .....                                                                                                                       | 15                                | 10                |
|                      | d) Common halibut ( <i>Hippoglossus vulgaris</i> ).....                                                                                                                   | 15                                | —                 |
|                      | e) Salmon, salted or in brine.....                                                                                                                                        | 15                                | 11                |
|                      | f) Other .....                                                                                                                                                            | 15                                | 12                |
|                      | II. Fillets:                                                                                                                                                              |                                   |                   |
|                      | a) Of cod .....                                                                                                                                                           | 20 (a)                            | 20                |
|                      | b) Of salmon, salted or in brine.....                                                                                                                                     | 18                                | 15                |
|                      | c) Of lesser or Greenland halibut ( <i>Hippoglossus reinhardtius</i> ),<br>salted or in brine.....                                                                        | 18                                | 15                |
|                      | d) Other .....                                                                                                                                                            | 18                                | 16                |
|                      | B. Smoked, whether or not cooked before or during the smoking process:                                                                                                    |                                   |                   |
|                      | I. Herring .....                                                                                                                                                          | 16                                | 10                |
|                      | II. Salmon .....                                                                                                                                                          | 16                                | 13                |
|                      | III. Lesser or Greenland halibut ( <i>Hippoglossus reinhardtius</i> ).....                                                                                                | 16                                | 15                |
|                      | IV. Common halibut ( <i>Hippoglossus vulgaris</i> ).....                                                                                                                  | 16                                | 16                |
|                      | V. Other .....                                                                                                                                                            | 16                                | 14                |
|                      | C. Livers and roes.....                                                                                                                                                   | 15                                | 11                |
|                      | D. Fish meal .....                                                                                                                                                        | 15                                | 13                |
| 03.03                | Crustaceans and molluscs, whether in shell or not, fresh (live or dead),<br>chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply<br>boiled in water: |                                   |                   |
|                      | A. Crustaceans:                                                                                                                                                           |                                   |                   |
|                      | I. Crawfish .....                                                                                                                                                         | 25                                | (b)               |
|                      | II. Lobsters ( <i>Homarus</i> sp. p.):                                                                                                                                    |                                   |                   |
|                      | a) Live .....                                                                                                                                                             | 25                                | 10                |
|                      | b) Other:                                                                                                                                                                 |                                   |                   |
|                      | 1. Whole .....                                                                                                                                                            | 25                                | 13                |
|                      | 2. Other .....                                                                                                                                                            | 25                                | 20                |
|                      | III. Crabs and freshwater crayfish.....                                                                                                                                   | 18                                | 15                |
|                      | IV. Shrimps and prawns:                                                                                                                                                   |                                   |                   |
|                      | a) Prawns ( <i>Pandalidae</i> sp. p.) .....                                                                                                                               | 18                                | 12                |
|                      | b) Shrimps of the genus ' <i>Crangon</i> ' sp. p.:                                                                                                                        |                                   |                   |
|                      | 1. Fresh, chilled or simply boiled in water.....                                                                                                                          | 18                                | 18                |
|                      | 2. Other .....                                                                                                                                                            | 18                                | 18                |
|                      | c) Other .....                                                                                                                                                            | 18                                | 18                |
|                      | V. Other (for example, Norway lobsters).....                                                                                                                              | 14                                | 12                |
|                      | B. Molluscs:                                                                                                                                                              |                                   |                   |
|                      | I. Oysters:                                                                                                                                                               |                                   |                   |
|                      | a) European flat oysters weighing not more than 40 g each.....                                                                                                            | Free                              | Free              |
|                      | b) Other .....                                                                                                                                                            | 18                                | 18                |

(a) Total suspension for an indefinite period.

(b) See Annex.

| Heading<br>number    | Description                                                                                     | Rate of Duty                      |                   |
|----------------------|-------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                                                                 | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                                                               | 3                                 | 4                 |
| 03.03<br>(continued) | B. II. Mussels .....                                                                            | 10                                | 10                |
|                      | III. Snails, other than sea snails.....                                                         | 6                                 | Free              |
|                      | IV. Other:                                                                                      |                                   |                   |
|                      | a) Frozen:                                                                                      |                                   |                   |
|                      | 1. Squid:                                                                                       |                                   |                   |
|                      | aa) Ommastrephes sagittatus and Loligo sp. p. ....                                              | 8                                 | 6                 |
|                      | bb) Other .....                                                                                 | 8                                 | 8                 |
|                      | 2. Cuttle-fish of the species Sepia officinalis, Rossia macrosoma<br>and Sepiola rondeleti..... | 8                                 | 8                 |
|                      | 3. Octopus .....                                                                                | 8                                 | 8                 |
|                      | 4. Other .....                                                                                  | 8                                 | 8                 |
|                      | b) Other:                                                                                       |                                   |                   |
|                      | 1. Squid (Ommastrephes sagittatus and Loligo sp. p.) .....                                      | 8                                 | 6                 |
|                      | 2. Other .....                                                                                  | 8                                 | 8                 |

## CHAPTER 4

## DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

## Notes

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

## Additional Notes

1. *The term "cans", as used in Note 2 to this Chapter, shall be taken to apply only to such containers of a net capacity not exceeding 5 kg.*
2. *The expression "special milk for infants", as used in subheading 04.02 B I a), shall be taken to mean products free from pathogenic and toxigenic germs and containing per gramme less than 10,000 revivifiable aerobic bacteria and less than 2 coliform bacteria.*
3. *For the purpose of calculating the fat content of products falling within subheadings 04.02 B I b) and B II b), the weight of any added sugar shall be disregarded.*
4. *The expression "whole cheeses", as used in subheading 04.04 A I a) shall be taken to apply to whole cheeses of the conventional flat cylindrical shape of the following net weights:*
  - *Emmentaler: not less than 60 kg but not more than 130 kg;*
  - *Gruyère and Sbrinz: not less than 20 kg but not more than 45 kg;*
  - *Bergkäse: not less than 20 kg but not more than 60 kg;*
  - *Appenzell: not less than 6 kg but not more than 8 kg.*
5. *Subheading 04.04 A I b) 2 shall be taken to apply only to goods the packings of which bear at least the following particulars:*
  - *the description of the cheese,*
  - *the fat content, by weight, referred to dry matter.*
  - *the packer responsible,*
  - *the country of origin of the cheese.*
6. *For the purposes of subheading 04.04 D I, the expression "put up (in boxes or in slices) for retail sale" shall be taken to apply to cheese of the kinds classified under that subheading put up in individual portions or in slices and packed in one of the following forms:*
  - (a) *In boxes (including special packings of artificial plastic material having a special compartment for each portion):*
    - *containing at least 3 but not more than 12 individual portions, of an aggregate net weight not exceeding 250 g; or*
    - *of a net capacity not exceeding 56 g;*
  - (b) *In circular or polygonal boxes (other than rectangular) containing at least 12 individual portions of an aggregate net weight of not less than 450 g but not more than 1,000 g;*
  - (c) *In the form of slices wrapped separately in aluminium foil, the net weight of each slice not exceeding 30 g.*

7. For the purposes of subheadings 04.04 A I a) A I b) and D I, the term "free-at-frontier value" shall be taken to mean the free-at-frontier price or free on board price in the country of exportation, plus a lump sum to be determined in respect of the expenses of delivery to the customs territory of the Community.

8. Levy applicable to certain mixtures falling within this Chapter:

The levy applicable to mixtures falling within this Chapter and composed of products classified under headings or subheadings 04.01 B, 04.02, 04.03, 04.04, 17.02 A and 17.05 A shall be that applicable to the ingredient which involves the higher or highest levy and which also forms at least 10% by weight of the mixture concerned. Where this method of assessing the levy cannot be applied, the levy to be applied to such mixtures shall be that determined by the tariff classification of the mixtures.

| Heading number | Description                                                                                   | Rate of Duty                      |                   |
|----------------|-----------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                               | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                             | 3                                 | 4                 |
| 04.01          | <b>Milk and cream, fresh, not concentrated or sweetened:</b>                                  |                                   |                   |
|                | A. Of a fat content, by weight, not exceeding 6%:                                             |                                   |                   |
|                | I. Yoghourt, kephir, curdled milk, whey, buttermilk and other fermented or acidified milk:    |                                   |                   |
|                | a) In immediate packings of a net capacity of 2 l or less                                     | 16 (L)                            | —                 |
|                | b) Other                                                                                      | 16 (L)                            | —                 |
|                | II. Other:                                                                                    |                                   |                   |
|                | a) In immediate packings of a net capacity of 2 l or less and of a fat content, by weight:    |                                   |                   |
|                | 1. Not exceeding 4%:                                                                          | 16 (L)                            | —                 |
|                | 2. Exceeding 4%                                                                               | 16 (L)                            | —                 |
|                | b) Other, of a fat content, by weight:                                                        |                                   |                   |
|                | 1. Not exceeding 4%:                                                                          | 16 (L)                            | —                 |
|                | 2. Exceeding 4%                                                                               | 16 (L)                            | —                 |
|                | B. Other, of a fat content, by weight:                                                        |                                   |                   |
| 04.02          | <b>Milk and cream, preserved, concentrated or sweetened:</b>                                  |                                   |                   |
|                | A. Not containing added sugar:                                                                |                                   |                   |
|                | I. Whey                                                                                       | 18 (L)                            | —                 |
|                | II. Milk and cream, in powder or granules:                                                    |                                   |                   |
|                | a) In immediate packings of a net capacity of 2.5 kg or less and of a fat content, by weight: |                                   |                   |
|                | 1. Not exceeding 1.5%                                                                         | 18 (L)                            | —                 |
|                | 2. Exceeding 1.5% but not exceeding 37%                                                       | 18 (L)                            | —                 |
|                | 3. Exceeding 37% but not exceeding 29%                                                        | 18 (L)                            | —                 |
|                | 4. Exceeding 29%                                                                              | 18 (L)                            | —                 |
|                | b) Other, of a fat content, by weight:                                                        |                                   |                   |
|                | 1. Not exceeding 1.5%                                                                         | 18 (L)                            | —                 |
|                | 2. Exceeding 1.5% but not exceeding 27%                                                       | 18 (L)                            | —                 |
|                | 3. Exceeding 27% but not exceeding 29%                                                        | 18 (L)                            | —                 |
|                | 4. Exceeding 29%                                                                              | 18 (L)                            | —                 |

| Heading number       | Description                                                                                                                                                                      | Rate of Duty                      |                        |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------|
|                      |                                                                                                                                                                                  | autonomous<br>%<br>or Levy<br>(L) | conventional<br>%<br>% |
| 1                    | 2                                                                                                                                                                                | 3                                 | 4                      |
| 04.02<br>(continued) | A. III. Milk and cream, other than in powder or granules:                                                                                                                        |                                   |                        |
|                      | a) In hermetically sealed cans of a net capacity of 454 g or less, or in glass containers of a capacity of 0.5 litre or less and of a fat content, by weight, not exceeding 11%: |                                   |                        |
|                      | 1. Of a fat content, by weight, not exceeding 8.9% .....                                                                                                                         | 18 (L)                            | —                      |
|                      | 2. Other .....                                                                                                                                                                   | 18 (L)                            | —                      |
|                      | b) Other, of a fat content, by weight:                                                                                                                                           |                                   |                        |
|                      | 1. Not exceeding 45% .....                                                                                                                                                       | 18 (L)                            | —                      |
|                      | 2. Exceeding 45% .....                                                                                                                                                           | 18 (L)                            | —                      |
|                      | B. Containing added sugar:                                                                                                                                                       |                                   |                        |
|                      | I. Milk and cream, in powder or granules:                                                                                                                                        |                                   |                        |
|                      | a) Special milk for infants, in hermetically sealed cans of a net capacity of 500 g or less and of a fat content, by weight (a):                                                 |                                   |                        |
|                      | 1. Exceeding 10% but not exceeding 11% .....                                                                                                                                     | 23 (L)                            | —                      |
|                      | 2. Exceeding 14.5% but not exceeding 15.5% .....                                                                                                                                 | 23 (L)                            | —                      |
|                      | 3. Exceeding 17% but not exceeding 18% .....                                                                                                                                     | 23 (L)                            | —                      |
|                      | 4. Exceeding 23% but not exceeding 24% .....                                                                                                                                     | 23 (L)                            | —                      |
|                      | b) Other:                                                                                                                                                                        |                                   |                        |
|                      | 1. In immediate packings of a net capacity of 2.5 kg or less and of a fat content, by weight:                                                                                    |                                   |                        |
|                      | aa) Not exceeding 1.5% .....                                                                                                                                                     | 23 (L)                            | —                      |
|                      | bb) Exceeding 1.5% but not exceeding 27% .....                                                                                                                                   | 23 (L)                            | —                      |
|                      | cc) Exceeding 27% .....                                                                                                                                                          | 23 (L)                            | —                      |
|                      | 2. Other, of a fat content, by weight:                                                                                                                                           |                                   |                        |
|                      | aa) Not exceeding 1.5% .....                                                                                                                                                     | 23 (L)                            | —                      |
|                      | bb) Exceeding 1.5% but not exceeding 27% .....                                                                                                                                   | 23 (L)                            | —                      |
|                      | cc) Exceeding 27% .....                                                                                                                                                          | 23 (L)                            | —                      |
|                      | II. Milk and cream, other than in powder or granules:                                                                                                                            |                                   |                        |
|                      | a) In hermetically sealed cans of a net capacity of 454 g or less and of a fat content, by weight, not exceeding 9.5% .....                                                      | 23 (L)                            | —                      |
|                      | b) Other, of a fat content, by weight:                                                                                                                                           |                                   |                        |
|                      | 1. Not exceeding 45% .....                                                                                                                                                       | 23 (L)                            | —                      |
|                      | 2. Exceeding 45% .....                                                                                                                                                           | 23 (L)                            | —                      |
| 04.03                | <b>Butter:</b>                                                                                                                                                                   |                                   |                        |
|                      | A. Other .....                                                                                                                                                                   | 24 (L)                            | —                      |
|                      | B. Other .....                                                                                                                                                                   | 24 (L)                            | —                      |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number              | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Rate of Duty                      |                   |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                           | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 3                                 | 4                 |
| <b>04.04</b><br>(continued) | E. Other:<br>I. Not grated or powdered, of a fat content, by weight, not exceeding 40% and a water content, calculated by weight, of the non-fatty matter:<br>a) Not exceeding 47% ..... 23 (L) —<br>b) Exceeding 47% but not exceeding 72%:<br>1. Cheddar, including Chester ..... 23 (L) —<br>2. Tilsit, Havarti and Esrom, of a fat content, by weight, referred to dry matter (b):<br>aa) Not exceeding 48% ..... 23 (L) —<br>bb) Exceeding 48% ..... 23 (L) —<br>3. Kashkaval (b) ..... 23 (L) —<br>4. Cheese of sheep's milk or buffalo milk, in containers containing brine, or in sheep or goatskin bottles (b) ..... 23 (L) —<br>5. Other ..... 23 (L) —<br>c) Exceeding 72%:<br>1. In immediate packings of a net capacity not exceeding 500 g ..... 23 (L) —<br>2. Other ..... 23 (L) —<br>II. Other:<br>a) Grated or powdered ..... 23 (L) —<br>b) Other ..... 23 (L) — |                                   |                   |
| <b>04.05</b>                | Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:<br>A. Eggs in shell, fresh or preserved:<br>I. Poultry eggs:<br>a) Eggs for hatching (a) ..... 12 (L) —<br>b) Other ..... 12 (L) —<br>II. Other eggs ..... 12 —<br>B. Eggs, not in shell; egg yolks:<br>I. Suitable for human consumption:<br>a) Eggs, not in shell:<br>1. Dried ..... 22 (L) —<br>2. Other ..... 22 (L) —<br>b) Egg yolks:<br>1. Liquid ..... 22 (L) —<br>2. Frozen ..... 22 (L) —<br>3. Dried ..... 22 (L) —<br>II. Other (b) ..... Free Free                                                                                                                                                                                                                                                                                                                                   |                                   |                   |
| <b>04.06</b>                | Natural honey                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 30                                | 27                |
| <b>04.07</b>                | Edible products of animal origin, not elsewhere specified or included                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 12                                | —                 |

(a) Only poultry eggs which fulfil the conditions stipulated by the competent authorities of the European Communities are eligible for entry under this subheading.

(b) Entry under this subheading is subject to conditions to be determined by the competent authorities.

## CHAPTER 5

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

## 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 05.05, 05.06 or 05.07 (Chapter 41 or 43);
  - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
  - (d) Prepared knots or tufts for broom or brush making (heading No 96.03).
2. For the purposes of heading No 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Tariff: elephant, mammoth, mastodon, walrus, narwhal and wild bear tusks, rhinoceros horns and the teeth of all animals are regarded as ivory.
4. Throughout the Tariff the expression "horsehair" means hair of the manes and tails of equine or bovine animals.

| Heading number | Description                                                                                                              | Rate of Duty                      |                   |
|----------------|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                                                          | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                                                        | 3                                 | 4                 |
| 05.01          | Human hair, unworked, whether or not washed or scoured; waste of human hair .....                                        | Free                              | Free              |
| 05.02          | Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair ..... | Free                              | Free              |
| 05.03          | 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 .....                                    | Free                              | Free              |
|                | B. Other .....                                                                                                           | 3                                 | 1                 |
| 05.04          | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof .....                                 | Free                              | Free              |
| 05.05          | Fish waste .....                                                                                                         | Free                              | Free              |
| 05.06          | Sinews and tendons; parings and similar waste, of raw hides or skins .....                                               | Free                              | Free              |



| Heading number | Description                                                                                                                                                                                                                                                                                                                                           | Rate of Duty                |                  |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------|
|                |                                                                                                                                                                                                                                                                                                                                                       | autonomous %<br>or Levy (L) | conventional %   |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                     | 3                           | 4                |
| 05.07          | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:<br>A. Bed feathers; down:<br>I. Raw .....<br>II. Other .....<br>B. Other ..... | Free<br>4<br>3              | Free<br>3,5<br>2 |
| 05.08          | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products .....                                                                                                                                                                                        | Free                        | Free             |
| 05.09          | Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products.....                                                                              | Free                        | 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                        | Free             |
| 05.13          | Natural sponges:<br>A. Raw .....<br>B. Other .....                                                                                                                                                                                                                                                                                                    | Free<br>8                   | —<br>—           |
| 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                        | Free             |
| 05.15          | Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption:<br>A. Fish, crustaceans and molluscs:<br>I. Fish of a length of 6 cm or less and shrimps and prawns, dried....<br>II. Other .....<br>B. Other .....                                                                         | 5<br>Free<br>Free           | —<br>(a)<br>(a)  |

(a) See Annex.

## 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, garlic and other products of Chapter 7.
2. Any reference in heading No 06.03 or 06.04 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 number | Description                                                                                                                                              | Rate of Duty                      |                   |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                                                                                          | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                                                                                        | 3                                 | 4                 |
| 06.01          | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower:                                                              |                                   |                   |
|                | A. Dormant .....                                                                                                                                         | 10                                | 8                 |
|                | B. In growth or in flower:                                                                                                                               |                                   |                   |
|                | I. Orchids, hyacinths, narcissi and tulips.....                                                                                                          | 18                                | 15                |
|                | II. Other .....                                                                                                                                          | 15                                | 10                |
| 06.02          | Other live plants, including trees, shrubs, bushes, roots, cuttings and slips:                                                                           |                                   |                   |
|                | A. Unrooted cuttings and slips:                                                                                                                          |                                   |                   |
|                | I. Of vines .....                                                                                                                                        | Free                              | —                 |
|                | II. Other .....                                                                                                                                          | 12                                | —                 |
|                | B. Vine slips, grafted or rooted.....                                                                                                                    | 3                                 | —                 |
|                | C. Pineapple plants .....                                                                                                                                | Free                              | Free              |
|                | D. Other .....                                                                                                                                           | 15                                | 13                |
| 06.03          | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: |                                   |                   |
|                | A. Fresh:                                                                                                                                                |                                   |                   |
|                | I. From 1 June to 31 October .....                                                                                                                       | 24                                | 24                |
|                | II. From 1 November to 31 May.....                                                                                                                       | 20                                | 17                |
|                | B. Other .....                                                                                                                                           | 20                                | —                 |

| Heading<br>number | Description                                                                                                                                                                                                                                                                     | Rate of Duty                      |                   |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                   |                                                                                                                                                                                                                                                                                 | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                 | 2                                                                                                                                                                                                                                                                               | 3                                 | 4                 |
| 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. Reindeer moss .....                                                                                                                                                                                                                                                          | 10                                | Free              |
|                   | B. Other:                                                                                                                                                                                                                                                                       |                                   |                   |
|                   | I. Fresh .....                                                                                                                                                                                                                                                                  | 12                                | 10                |
|                   | II. Not further prepared than dried.....                                                                                                                                                                                                                                        | 10                                | 8                 |
|                   | III. Other .....                                                                                                                                                                                                                                                                | 17                                | —                 |

## CHAPTER 7

## EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

## Note

In headings Nos 07.01, 07.02 and 07.03, the word "vegetables" is to be taken to include edible mushrooms, truffles, olives, capers, tomatoes, potatoes, salad, beetroot, cucumbers, gherkins, marrows, pumpkins, aubergines, sweet peppers, fennel, parsley, chervil, tarragon, cress, sweet marjoram (*Majorana hortensis* or *Origanum majorana*), horse-radish and garlic.

Heading No 07.04 covers all dried, dehydrated or evaporated vegetables of the kinds falling within headings Nos 07.01 and 07.03, other than:

- (a) Dried leguminous vegetables, shelled (heading No 07.05);
- (b) Ground sweet peppers (heading No 09.04);
- (c) Flours of the dried leguminous vegetables of heading No 07.05 (heading No 11.03);
- (d) Flour, meal and flakes of potato (heading No 11.05).

## Additional Note

The expression "cultivated mushrooms", as used in subheading 07.01 Q I, shall be taken to apply only to the following cultivated mushrooms of the *Psalliota* (*Agaricus*) species: *hortensis*, *alba* or *dispora* and *subedulis*. Other species, including those cultivated artificially (for example, *Rhodopaxillus nudus* and *Polypurus tuberaster*), fall within subheading 07.01 Q III.

| Heading number | Description                                     | Rate of Duty                                      |                   |
|----------------|-------------------------------------------------|---------------------------------------------------|-------------------|
|                |                                                 | autonomous<br>%<br>or Levy<br>(L)                 | conventional<br>% |
| 1              | 2                                               | 3                                                 | 4                 |
| 07.01          | Vegetables, fresh or chilled:                   |                                                   |                   |
|                | A. Potatoes:                                    |                                                   |                   |
|                | I. Seed potatoes (a).....                       | 10                                                | 9                 |
|                | II. New potatoes:                               |                                                   |                   |
|                | a) From 1 January to 15 May.....                | 15                                                | —                 |
|                | b) From 16 May to 30 June.....                  | 21                                                | —                 |
|                | III. Other:                                     |                                                   |                   |
|                | a) For the manufacture of starch (a).....       | 9                                                 | —                 |
|                | b) Other .....                                  | 18                                                | —                 |
|                | B. Cabbages, cauliflowers and Brussels sprouts: |                                                   |                   |
|                | I. Cauliflowers:                                |                                                   |                   |
|                | a) From 15 April to 30 November.....            | 17<br>with a min.<br>of 2 UA<br>per 100 kg<br>net | —                 |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number       | Description                                                                                | Rate of Duty                                           |                   |
|----------------------|--------------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------|
|                      |                                                                                            | conventional<br>%<br>or Levy<br>(L)                    | conventional<br>% |
| 1                    | 2                                                                                          | 3                                                      | 4                 |
| 07.01<br>(continued) | B. I. b) From 1 December to 14 April .....                                                 | 12<br>with a min.<br>of 1,40 UA<br>per 100 kg<br>gross | —                 |
|                      | II. White cabbages and red cabbages.....                                                   | 15<br>with a min.<br>of 2,50 UA<br>per 100 kg<br>gross | —                 |
|                      | III. Other .....                                                                           | 15                                                     | —                 |
|                      | C. Spinach .....                                                                           | 13                                                     | —                 |
|                      | D. Salad vegetables, including endive and chicory:                                         |                                                        |                   |
|                      | I. Cabbage lettuce:                                                                        |                                                        |                   |
|                      | a) From 1 April to 30 November.....                                                        | 15<br>with a min.<br>of 2,50 UA<br>per 100 kg<br>gross | —                 |
|                      | b) From 1 December to 31 March.....                                                        | 13<br>with a min.<br>of 1,60 UA<br>per 100 kg<br>gross | —                 |
|                      | II. Other .....                                                                            | 13                                                     | —                 |
|                      | E. Chard (or white beet) and cardoons.....                                                 | 13                                                     | —                 |
|                      | F. Leguminous vegetables, shelled or unshelled:                                            |                                                        |                   |
|                      | I. Peas:                                                                                   |                                                        |                   |
|                      | a) From 1 September to 31 May.....                                                         | 12                                                     | 10                |
|                      | b) From 1 June to 31 August.....                                                           | 17                                                     | —                 |
|                      | II. Beans (of the species Phaseolus):                                                      |                                                        |                   |
|                      | a) From 1 October to 30 June.....                                                          | 13<br>with a min.<br>of 2 UA<br>per 100 kg<br>net      | —                 |
|                      | b) From 1 July to 30 September.....                                                        | 17<br>with a min.<br>of 2 UA<br>per 100 kg<br>net      | —                 |
|                      | III. Other .....                                                                           | 17                                                     | 14                |
|                      | G. Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots: |                                                        |                   |
|                      | I. Celeriac (rooted celery or German celery):                                              |                                                        |                   |
|                      | a) From 1 May to 30 September.....                                                         | 13                                                     | —                 |
|                      | b) From 1 October to 30 April.....                                                         | 17                                                     | —                 |

| Heading number       | Description                                                                  | Rate of Duty                                             |                   |
|----------------------|------------------------------------------------------------------------------|----------------------------------------------------------|-------------------|
|                      |                                                                              | autonomous<br>%<br>or Levy<br>(L)                        | conventional<br>% |
| 1                    | 2                                                                            | 3                                                        | 4                 |
| 07.01<br>(continued) | G. II. Carrots and turnips .....                                             | 17                                                       | —                 |
|                      | III. Horse-radish ( <i>Cochlearia armoracia</i> ) .....                      | 17                                                       | 15                |
|                      | IV. Other .....                                                              | 17                                                       | —                 |
|                      | H. Onions, shallots and garlic.....                                          | 12                                                       | 12                |
|                      | IJ. Leeks and other alliaceous plants (for example, chives, Welsh onions) .. | 13                                                       | —                 |
|                      | K. Asparagus .....                                                           | 16                                                       | 16                |
|                      | L. Artichokes .....                                                          | 13                                                       | —                 |
|                      | M. Tomatoes:                                                                 |                                                          |                   |
|                      | I. From 1 November to 14 May.....                                            | 11<br>with a min.<br>of 2 UA<br>per 100 kg<br>net (a)    | —                 |
|                      | II. From 15 May to 31 October.....                                           | 18<br>with a min.<br>of 3.50 UA<br>per 100 kg<br>net (a) | —                 |
|                      | N. Olives:                                                                   |                                                          |                   |
|                      | I. For uses other than the production of oil (b).....                        | 7                                                        | —                 |
|                      | II. Other .....                                                              | 7 + (L)                                                  | —                 |
|                      | O. Capers .....                                                              | 7                                                        | —                 |
|                      | P. Cucumbers and gherkins:                                                   |                                                          |                   |
|                      | I. Cucumbers, from 16 May to 31 October .....                                | 20                                                       | 20                |
|                      | II. Other .....                                                              | 16                                                       | —                 |
|                      | Q. Mushrooms and truffles:                                                   |                                                          |                   |
|                      | I. Cultivated mushrooms .....                                                | 16                                                       | —                 |
|                      | II. Cantarelles and flap mushrooms.....                                      | 10                                                       | 7                 |
|                      | III. Other .....                                                             | 10                                                       | 8                 |
|                      | R. Fennel .....                                                              | 12                                                       | 10                |
|                      | S. Sweet peppers .....                                                       | 11                                                       | 9                 |
|                      | T. Other .....                                                               | 16                                                       | —                 |
| 07.02                | Vegetables (whether or not cooked), preserved by freezing:                   |                                                          |                   |
|                      | A. Olives .....                                                              | 19                                                       | 19                |
|                      | B. Other .....                                                               | 19                                                       | 18                |

(a) In certain conditions a countervailing tax is provided for in addition to the customs duty.

(b) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                | Rate of Duty                                 |                                  |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|----------------------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                            | autonomous<br>%<br>or Levy<br>(L)            | conventional<br>%                |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                          | 3                                            | 4                                |
| 07.03          | Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:<br>A. Olives:<br>I. For uses other than the production of oil (a) .....<br>II. Other .....<br>B. Capers .....<br>C. Onions .....<br>D. Cucumbers and gherkins.....<br>E. Other vegetables .....<br>F. Mixtures of vegetables specified above ..... | 8<br><br>8 + (L)<br>8<br>9<br>15<br>12<br>15 | —<br>—<br>6<br>9<br>15<br>—<br>— |
| 07.04          | Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared:<br>A. Onions .....<br>B. Other .....                                                                                                                                                                                                                                                        | 20<br>16                                     | 18<br>16                         |
| 07.05          | Dried leguminous vegetables, shelled, whether or not skinned or split:<br>A. Peas (including chick peas) and beans (of the species Phaseolus).....<br>B. Lentils .....<br>C. Other .....                                                                                                                                                                                                                   | 10<br>7<br>7                                 | 4,5<br>2<br>5                    |
| 07.06          | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith:<br>A. Manioc, arrowroot, salep and other similar roots and tubers with high starch content, excluding sweet potatoes.....<br>B. Other .....                                                                              | 6 (L)<br>6 (b)                               | 6<br>6                           |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.  
(b) Duty rate reduced to 3% (suspension) for an indefinite period.

## 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 number | Description                                                                                                                                | Rate of Duty                      |                   |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                                                                            | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                                                                          | 3                                 | 4                 |
| 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 (a)                            | 20                |
|                | C. Pineapples .....                                                                                                                        | 9                                 | 9                 |
|                | D. Avocados .....                                                                                                                          | 12                                | 8                 |
|                | E. Coconuts .....                                                                                                                          | 2                                 | (b)               |
|                | F. Cashew nuts .....                                                                                                                       | 5                                 | 2,5               |
|                | G. Brazil nuts .....                                                                                                                       | 5                                 | Free              |
|                | H. Other .....                                                                                                                             | 12                                | 6                 |
| 08.02          | Citrus fruit, fresh or dried:                                                                                                              |                                   |                   |
|                | A. Oranges:                                                                                                                                |                                   |                   |
|                | I. Sweet oranges, fresh:                                                                                                                   |                                   |                   |
|                | a) From 1 April to 15 October.....                                                                                                         | 15 (c)                            | 15                |
|                | b) From 16 October to 31 March.....                                                                                                        | 20 (c)                            | —                 |
|                | II. Other:                                                                                                                                 |                                   |                   |
|                | a) From 1 April to 15 October.....                                                                                                         | 15                                | 15                |
|                | b) From 16 October to 31 March.....                                                                                                        | 20                                | —                 |
|                | B. Mandarins and satsumas; clementines, tangerines, and other similar citrus hybrids.....                                                  | 20 (c)                            | —                 |
|                | C. Lemons .....                                                                                                                            | 8 (c)                             | —                 |
|                | D. Grapefruit .....                                                                                                                        | 12                                | 6                 |
|                | E. Other .....                                                                                                                             | 16                                | —                 |
| 08.03          | Figs, fresh or dried:                                                                                                                      |                                   |                   |
|                | A. Fresh .....                                                                                                                             | 7                                 | —                 |
|                | B. Dried .....                                                                                                                             | 10                                | —                 |

(a) Duty exemption granted in the Federal Republic of Germany within the limits of a tariff quota.

(b) See Annex.

(c) In certain conditions a countervailing tax is provided for in addition to the customs duty.



| Heading number | Description                                                                                                                                                                                                                                                                                                                          | Rate of Duty                                                                                                                                                                         |                                                                                                                                                                             |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                |                                                                                                                                                                                                                                                                                                                                      | autonomous<br>%<br>or Levy<br>(L)                                                                                                                                                    | conventional<br>%                                                                                                                                                           |
| 1              | 2                                                                                                                                                                                                                                                                                                                                    | 3                                                                                                                                                                                    | 4                                                                                                                                                                           |
| 08.04          | Grapes, fresh or dried:<br>A. Fresh:<br>I. Table grapes:<br>a) From 1 November to 14 July.....<br>b) From 15 July to 31 October.....<br>II. Other:<br>a) From 1 November to 14 July.....<br>b) From 15 July to 31 October.....<br>B. Dried:<br>I. In immediate containers of a net capacity of 15 kg or less.....<br>II. Other ..... | 18 (a)<br><br>22 (a)<br><br>18 (a)<br>22 (a)<br><br>9<br>9                                                                                                                           | —<br><br>—<br><br>—<br>—<br><br>6 (b)<br>6                                                                                                                                  |
| 08.05          | Nuts other than those falling within heading No 08.01, fresh or dried, shelled or not:<br>A. Almonds:<br>I. Bitter .....<br>II. Other .....<br>B. Walnuts .....<br>C. Chestnuts .....<br>D. Pistachios .....<br>E. Pecans .....<br>F. Areca (or betel) and cola.....<br>G. Other .....                                               | Free<br>7<br>8<br>7<br>2<br>4<br>3<br>4                                                                                                                                              | Free<br>7<br>8<br>—<br>—<br>3<br>1,5<br>—                                                                                                                                   |
| 08.06          | Apples, pears and quinces, fresh:<br>A. Apples:<br>I. Cider apples, in bulk, from 16 September to 15 December.....<br><br>II. Other:<br>a) From 1 August to 31 December.....<br><br>b) From 1 January to 31 March.....                                                                                                               | 10<br>with a min.<br>of 0,50 UA<br>per 100 kg<br>net<br><br>14<br>with a min.<br>of 2,40 UA<br>per 100 kg<br>net (a)<br><br>10<br>with a min.<br>of 1,70 UA<br>per 100 kg<br>net (a) | 9<br>with a min.<br>of 0,45 UA<br>per 100 kg<br>net<br><br>14<br>with a min.<br>of 2,40 UA<br>per 100 kg<br>net<br><br>10<br>with a min.<br>of 1,70 UA<br>per 100 kg<br>net |

(b) Up to 30 November 1973: Duty rate reduced to 1,2% within the limits of a tariff quota to be granted by the competent authorities of the European Communities.

| Heading number       | Description                                                | Rate of Duty                                             |                                                      |
|----------------------|------------------------------------------------------------|----------------------------------------------------------|------------------------------------------------------|
|                      |                                                            | autonomous<br>%<br>or Levy<br>(L)                        | conventional<br>%                                    |
| 1                    | 2                                                          | 3                                                        | 4                                                    |
| 08.06<br>(continued) | A. II. c) From 1 April to 31 July.....                     | 8<br>with a min.<br>of 1,40 UA<br>per 100 kg<br>net (a)  | 8<br>with a min.<br>of 1,40 UA<br>per 100 kg<br>net  |
|                      | B. Pears:                                                  |                                                          |                                                      |
|                      | I. Perry pears, in bulk, from 1 August to 31 December..... | 13<br>with a min.<br>of 2 UA<br>per 100 kg<br>net        | 9<br>with a min.<br>of 0,45 UA<br>per 100 kg<br>net  |
|                      | II. Other:                                                 |                                                          |                                                      |
|                      | a) From 1 January to 31 July.....                          | 10<br>with a min.<br>of 1,50 UA<br>per 100 kg<br>net (a) | 10<br>with a min.<br>of 1,50 UA<br>per 100 kg<br>net |
|                      | b) From 1 August to 31 December.....                       | 13<br>with a min.<br>of 2 UA<br>per 100 kg<br>net (a)    | 13<br>with a min.<br>of 2 UA<br>per 100 kg<br>net    |
|                      | C. Quinces .....                                           | 9                                                        | —                                                    |
| 08.07                | Stone fruit, fresh:                                        |                                                          |                                                      |
|                      | A. Apricots .....                                          | 25                                                       | —                                                    |
|                      | B. Peaches, including nectarines .....                     | 22 (a)                                                   | —                                                    |
|                      | C. Cherries:                                               |                                                          |                                                      |
|                      | I. From 1 May to 15 July.....                              | 15<br>with a min.<br>of 3 UA<br>per 100 kg<br>net (a)    | —                                                    |
|                      | II. From 16 July to 30 April.....                          | 15 (a)                                                   | 15                                                   |
|                      | D. Plums:                                                  |                                                          |                                                      |
|                      | I. From 1 July to 30 September.....                        | 15<br>with a min.<br>of 3 UA<br>per 100 kg<br>net (a)    | —                                                    |

(a) In certain conditions a countervailing tax is provided for in addition to the customs duty.

| Heading number       | Description                                                                                                                                                                                        | Rate of Duty                                      |                   |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|-------------------|
|                      |                                                                                                                                                                                                    | autonomous<br>%<br>or Levy<br>(L)                 | conventional<br>% |
| 1                    | 2                                                                                                                                                                                                  | 3                                                 | 4                 |
| 08.07<br>(continued) | D. II. From 1 October to 30 June.....                                                                                                                                                              | 10 (a)                                            | 10                |
|                      | E. Other .....                                                                                                                                                                                     | 15                                                | —                 |
| 08.08                | <b>Berries, fresh:</b>                                                                                                                                                                             |                                                   |                   |
|                      | <b>A. Strawberries:</b>                                                                                                                                                                            |                                                   |                   |
|                      | I. From 1 May to 31 July.....                                                                                                                                                                      | 16<br>with a min.<br>of 3 UA<br>per 100 kg<br>net | —                 |
|                      | II. From 1 August to 30 April.....                                                                                                                                                                 | 16                                                | 14                |
|                      | B. Cranberries .....                                                                                                                                                                               | 9                                                 | Free              |
|                      | C. Bilberries .....                                                                                                                                                                                | 9                                                 | 7                 |
|                      | D. Raspberries, black currants and red currants.....                                                                                                                                               | 12                                                | 11                |
|                      | E. Papaws .....                                                                                                                                                                                    | 12 (b)                                            | 6                 |
|                      | F. Other .....                                                                                                                                                                                     | 12                                                | —                 |
|                      |                                                                                                                                                                                                    |                                                   |                   |
| 08.09                | Other fruit, fresh.....                                                                                                                                                                            | 11                                                | —                 |
| 08.10                | <b>Fruit (whether or not cooked), preserved by freezing, not containing added sugar:</b>                                                                                                           |                                                   |                   |
|                      | A. Strawberries, raspberries, black currants and red currants.....                                                                                                                                 | 20                                                | 18                |
|                      | B. Other .....                                                                                                                                                                                     | 20                                                | —                 |
| 08.11                | <b>Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:</b> |                                                   |                   |
|                      | A. Apricots .....                                                                                                                                                                                  | 16                                                | —                 |
|                      | B. Oranges .....                                                                                                                                                                                   | 16                                                | —                 |
|                      | C. Papaws .....                                                                                                                                                                                    | 11                                                | 5,5               |
|                      | D. Other.....                                                                                                                                                                                      | 11                                                | —                 |
| 08.12                | <b>Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05:</b>                                                                                                |                                                   |                   |
|                      | A. Apricots .....                                                                                                                                                                                  | 9                                                 | 7 (c)             |
|                      | B. Peaches, including nectarines .....                                                                                                                                                             | 9                                                 | 7                 |
|                      | C. Prunes .....                                                                                                                                                                                    | 18                                                | 16                |
|                      | D. Apples and pears.....                                                                                                                                                                           | 10                                                | 8                 |

(a) In certain conditions a countervailing tax is provided for in addition to the customs duty.

(b) Duty rate reduced to 3% (suspension) for an indefinite period.

(c) Duty rate reduced to 6% up to 30 November 1973.

| Heading<br>number    | Description                                                                                                                                         | Rate of Duty                      |                   |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                                                                                                                     | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                                                                                                                   | 3                                 | 4                 |
| 08.12<br>(continued) | E. Papaws .....                                                                                                                                     | 3                                 | 4                 |
|                      | F. Fruit salads:                                                                                                                                    |                                   |                   |
|                      | I. Not containing prunes.....                                                                                                                       | 9                                 | 8                 |
|                      | II. Containing prunes .....                                                                                                                         | 12                                | 12                |
|                      | G. Other .....                                                                                                                                      | 8                                 | 6                 |
| 08.13                | 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

## 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 contains subheadings, under the subheading applicable to the constituent bearing the highest rate of duty, this rate being chargeable on 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 products of headings Nos 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided that the resulting mixtures retain the essential character of the goods falling in those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No 21.04.

2. This Chapter does not cover:

- (a) Sweet peppers, unground (Chapter 7); or
- (b) Cubeb pepper (*Piper cubeba*) and other products of heading No 12.07.

| Heading number | Description                                                                                                                          | Rate of Duty                      |                   |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                                                                      | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                                                                    | 3                                 | 4                 |
| 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 freed of caffeine.....                                                                                                        | 12 (a)                            | 9,6               |
|                | b) Freed of caffeine.....                                                                                                            | 21                                | 13                |
|                | II. Roasted:                                                                                                                         |                                   |                   |
|                | a) Not freed of caffeine.....                                                                                                        | 25                                | 15                |
|                | b) Freed of caffeine.....                                                                                                            | 30                                | 18                |
| 09.02          | B. Husks and skins.....                                                                                                              | 21                                | 13                |
|                | C. Coffee substitutes containing coffee in any proportion.....                                                                       | 30                                | 18                |
|                | Tea:                                                                                                                                 |                                   |                   |
|                | A. In immediate packings of a net capacity not exceeding 3 kg.....                                                                   | 23 (b)                            | 11,5              |
|                | B. Other.....                                                                                                                        | 10,8 (c)                          | 9                 |

(a) Duty rate reduced to 7% (suspension) for an indefinite period.  
 (b) Duty rate reduced to 5% (suspension) for an indefinite period.  
 (c) Total suspension for an indefinite period.

| Heading number | Description                                                                                      | Rate of Duty                      |                   |
|----------------|--------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                                  | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                                | 3                                 | 4                 |
| 09.03          | Maté .....                                                                                       | 25                                | Free              |
| 09.04          | <b>Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta':</b>      |                                   |                   |
|                | A. Neither crushed nor ground:                                                                   |                                   |                   |
|                | I. Pepper:                                                                                       |                                   |                   |
|                | a) For the industrial manufacture of essential oils or resinoids (a) ..                          | Free                              | 17                |
|                | b) Other .....                                                                                   | 10                                | 17                |
|                | II. Pimento:                                                                                     |                                   |                   |
|                | a) Of the genus 'Capsicum', for the manufacture of capsicin or Capsicum oleoresin dyes (a) ..... | Free                              | Free              |
|                | b) For the industrial manufacture of essential oils or resinoids (a) ..                          | Free                              | Free              |
|                | c) Other .....                                                                                   | 20                                | 10                |
|                | B. Crushed or ground:                                                                            |                                   |                   |
|                | I. Pimento of the genus 'Capsicum' .....                                                         | 25                                | 12                |
|                | II. Other .....                                                                                  | 25                                | 12,5              |
| 09.05          | Vanilla .....                                                                                    | 11,5                              | 11,5              |
| 09.06          | <b>Cinnamon and cinnamon-tree flowers:</b>                                                       |                                   |                   |
|                | A. Neither crushed nor ground .....                                                              | 20 (b)                            | 10                |
|                | B. Crushed or ground .....                                                                       | 25 (c)                            | 13                |
| 09.07          | Cloves (whole fruit, cloves and stems) .....                                                     | 15                                | 15                |
| 09.08          | <b>Nutmeg, mace and cardamoms:</b>                                                               |                                   |                   |
|                | A. Neither crushed nor ground:                                                                   |                                   |                   |
|                | I. For the industrial manufacture of essential oils or resinoids (a) ....                        | Free                              | Free              |
|                | II. Other:                                                                                       |                                   |                   |
|                | a) Nutmeg .....                                                                                  | 15 (c)                            | 15                |
|                | b) Other .....                                                                                   | 20                                | Free              |
|                | B. Crushed or ground:                                                                            |                                   |                   |
|                | I. Nutmeg .....                                                                                  | 25 (d)                            | 18                |
|                | II. Mace .....                                                                                   | 25 (b)                            | 12,5              |
|                | III. Cardamoms .....                                                                             | 25 (e)                            | 5                 |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) Duty rate reduced to 8% (suspension) for an indefinite period.

(c) Duty rate reduced to 10% (suspension) for an indefinite period.

(d) Duty rate reduced to 12% (suspension) for an indefinite period.

(e) Total suspension for an indefinite period.

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Rate of Duty                      |                   |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 3                                 | 4                 |
| 09.09          | <b>Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper:</b><br>A. Neither crushed nor ground:<br>I. Aniseed ..... 5 —<br>II. Badian seed ..... 23 —<br>III. Seeds of fennel, coriander, cumin, caraway and juniper:<br>a) For the industrial manufacture of essential oils or resinoids (a) .. Free —<br>b) Other:<br>1. Coriander seed ..... 5 Free<br>2. Other ..... 5 —<br>B. Crushed or ground:<br>I. Badian seed ..... 26 —<br>II. Coriander seed ..... 10 Free<br>III. Other ..... 10 —                                                                               |                                   |                   |
| 09.10          | <b>Thyme, saffron and bay leaves; other spices:</b><br>A. Thyme:<br>I. Neither crushed nor ground ..... 14 —<br>II. Crushed or ground ..... 17 —<br>B. Bay leaves ..... 14 —<br>C. Saffron:<br>I. Neither crushed nor ground ..... 16 —<br>II. Crushed or ground ..... 19 —<br>D. Ginger ..... Free (b)<br>E. Turmeric (curcuma); fenugreek seed ..... Free (b)<br>F. Other spices, including the mixtures referred to in Note 1 (b) to this Chapter:<br>I. Neither crushed nor ground ..... 20 —<br>II. Crushed or ground:<br>a) Curry powder and paste ..... 25 Free<br>b) Other ..... 25 — |                                   |                   |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) See Annex.

## 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.

## Additional Notes

1. *The term "durum wheat", as used in subheading 10.01 B, shall be taken to mean wheat of the "triticum durum" species and the hybrids derived from the interspecific crossing of "triticum durum" with the same number of chromosomes as that species. Durum wheat thus defined must be of a colour ranging from amber-yellow to brown and show a translucent horn-like vitreous fracture.*
2. *The following terms shall have the meanings hereunder assigned to them:*
  - (a) *"Round grained rice" (10.06 A I a), A II a), B I a) and B II a): rice, the grains of which are of a length not exceeding 5.2 mm and of a length/width ratio of less than 2;*
  - (b) *"Long grained rice" (10.06 A I b), A II b), B I b) and B II b): rice, the grains of which are of a length exceeding 5.2 mm;*
  - (c) *"Paddy rice" (10.06 A I): rice which has retained its husk after threshing;*
  - (d) *"Husked rice" (10.06 A II): paddy rice from which only the husk has been removed. Examples of rice falling within this definition are those with the commercial descriptions "brown rice", "cargo rice", "loonzain" and "riso sbramato";*
  - (e) *"Semi-milled rice" (10.06 B I): paddy rice from which the husk, part of the germ, and the whole or part of the outer layers of the pericarp, but not the inner layers, have been removed;*
  - (f) *"Wholly milled rice" (10.06 B II): rice from which the husk, the whole of the outer and inner layers of the pericarp, the whole of the germ in the case of long or semi-long grained rice, and at least part thereof in the case of round grained rice, have been removed, but in which longitudinal white striations may remain on not more than 10% of the grains;*
  - (g) *"Broken rice" (10.06 C): grain fragments the length of which does not exceed three quarters of the average length of the whole grain.*
3. *Levies applicable to mixtures of cereals:*
  - A. *The levy applicable to mixtures composed of two of the cereals falling within headings Nos 10.01 to 10.05 and 10.07 shall be that applicable:*
    - (a) *to the component cereal predominating by weight, when that cereal represents at least 90% of the weight of the mixture;*
    - (b) *to the component cereal liable to the higher levy, when neither of the two component cereals represents at least 90% of the weight of the mixture.*
  - B. *Where a mixture is composed of more than two of the cereals falling within headings Nos 10.01 to 10.05 and 10.07, and where several cereals each represent more than 10% of the weight of the mixture, the levy applicable to the mixture shall be the highest of the levies applicable to such cereals, even when the amount*



*of the levy is the same for two or more of the cereals. Where a single cereal represents more than 10% of the weight of the mixture, the levy to be applied shall be that applicable to such cereal.*

- C. *The levy applicable to mixtures composed of the cereals falling within headings Nos 10.01 to 10.05 and 10.07 and not governed by the above rules shall be the higher or highest of the levies applicable to the cereals composing the mixture concerned, even when the amount of the levy is the same for two or more of the cereals.*
- D. *The levy applicable to mixtures composed of one or more of the cereals falling within headings Nos 10.01 to 10.05 and 10.07 and of one or more of the products falling within heading No 10.06 shall be that applicable to the component cereal or product liable to the higher or highest levy.*
- E. *The levy applicable to mixtures composed of rice of heading No 10.06 classifiable under several different processing groups or stages, or of rice classifiable under one or more different processing groups or stages and of broken rice, shall be that applicable:*
- (a) *to the component predominating by weight, when that component represents at least 90% of the weight of the mixture;*
- (b) *to the component liable to the higher or highest levy, when no component represents at least 90% of the weight of the mixture.*
- F. *Where this method of assessing the levy cannot be applied, the levy to be applied to such mixtures shall be that determined by the tariff classification of the mixtures.*

| Heading number | Description                             | Rate of Duty                      |                   |
|----------------|-----------------------------------------|-----------------------------------|-------------------|
|                |                                         | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                       | 3                                 | 4                 |
| 10.01          | Wheat and meslin (mixed wheat and rye): |                                   |                   |
|                | A. Common wheat, and meslin.....        | 20 (L)                            | —                 |
|                | B. Durum wheat .....                    | 20 (L)                            | —                 |
| 10.02          | Rye .....                               | 16 (L)                            | —                 |
| 10.03          | Barley .....                            | 13 (L)                            | —                 |
| 10.04          | Oats .....                              | 13 (L)                            | —                 |
| 10.05          | Maize:                                  |                                   |                   |
|                | A. Hybrid, for sowing (a).....          | Free (b)                          | 4                 |
|                | B. Other .....                          | 9 (L)                             | —                 |
| 10.06          | Rice:                                   |                                   |                   |
|                | A. Paddy rice; husked rice:             |                                   |                   |
|                | I. Paddy rice:                          |                                   |                   |
|                | a) Round grained .....                  | 12 (L)                            | —                 |
|                | b) Long grained .....                   | 12 (L)                            | —                 |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) As from 1 July 1972 in certain conditions a countervailing tax is provided for in addition to the customs duty.

| Heading<br>number    | Description                                                             | Rate of Duty                      |                   |
|----------------------|-------------------------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                                         | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                                       | 3                                 | 4                 |
| 10.06<br>(continued) | A. II. Husked rice:                                                     |                                   |                   |
|                      | a) Round grained .....                                                  | 12 (L)                            | —                 |
|                      | b) Long grained .....                                                   | 12 (L)                            | —                 |
|                      | B. Semi-milled or wholly milled rice:                                   |                                   |                   |
|                      | I. Semi-milled rice:                                                    |                                   |                   |
|                      | a) Round grained .....                                                  | 16 (L)                            | —                 |
|                      | b) Long grained .....                                                   | 16 (L)                            | —                 |
|                      | II. Wholly milled rice:                                                 |                                   |                   |
|                      | a) Round grained .....                                                  | 16 (L)                            | —                 |
|                      | b) Long grained .....                                                   | 16 (L)                            | —                 |
|                      | C. Broken rice .....                                                    | 16 (L)                            | —                 |
| 10.07                | <b>Buckwheat, millet, canary seed and grain sorghum; other cereals:</b> |                                   |                   |
|                      | A. Buckwheat .....                                                      | 10 (L)                            | —                 |
|                      | B. Millet .....                                                         | 8 (L)                             | —                 |
|                      | C. Grain sorghum .....                                                  | 8 (L)                             | —                 |
|                      | D. Other .....                                                          | 8 (L)                             | —                 |

## CHAPTER 11

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

## Notes

## 1. This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading No 09.01 or 21.01);
- (b) Flours and meal prepared for use as infant food or for dietetic or culinary purposes of heading No 19.02;
- (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.

## 2. A. Products from the milling of the cereals listed in the table below fall within this Chapter if they have, by weight on the dry product:

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall to be classified in heading No 23.02.

However, germ of cereals, whole, rolled, flaked or ground, falls in all cases within heading No 11.02.

- B. Products falling within this Chapter under the above provisions shall be classified in heading No 11.01 (cereal flours) if the percentage passing through a silk gauze or man-made textile sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall to be classified in heading No 11.02.

| Cereal            | Starch content | Ash content | Rate of passage through a sieve with an aperture of |                 |
|-------------------|----------------|-------------|-----------------------------------------------------|-----------------|
|                   |                |             | 315 micrometres                                     | 500 micrometres |
| (1)               | (2)            | (3)         | (4)                                                 | (5)             |
| Wheat and rye     | 45%            | 2.5%        | 80%                                                 | —               |
| Barley            | 45%            | 3%          | 80%                                                 | —               |
| Oats              | 45%            | 5%          | 80%                                                 | —               |
| Maize and sorghum | 45%            | 2%          | —                                                   | 90%             |
| Rice              | 45%            | 1.6%        | 80%                                                 | —               |
| Buckwheat         | 45%            | 4%          | 80%                                                 | —               |
| Other cereals     | 45%            | 2%          | 50%                                                 | —               |

## Additional Notes

1. For the purposes of subheading 11.02 A, the expression "cereal groats and cereal meal" means products obtained by the fragmentation of cereal grains, of which:

- (a) in the case of maize products, at least 95% by weight passes through a silk gauze or man-made textile sieve with an aperture of 2 mm;

(b) in the case of other cereal products, at least 95% by weight passes through a silk gauze or man-made textile sieve with an aperture of 1.25 mm.

2. Products from the milling of the cereals of this Chapter which have been pelletised either directly by compression or by the addition of a binder in a proportion of up to 3% by weight, are to be classified in subheading 11.02 F.

| Heading number | Description                                                                                                                                                                                                                                               | Rate of Duty                      |                   |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                                                                                                                                                                                           | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                         | 3                                 | 4                 |
| 11.01          | <b>Cereal flours:</b>                                                                                                                                                                                                                                     |                                   |                   |
|                | A. Wheat or meslin flour.....                                                                                                                                                                                                                             | 30 (a) (L)                        | —                 |
|                | B. Rye flour .....                                                                                                                                                                                                                                        | 8 (L)                             | —                 |
|                | C. Barley flour .....                                                                                                                                                                                                                                     | 8 (L)                             | —                 |
|                | D. Oat flour .....                                                                                                                                                                                                                                        | 8 (L)                             | —                 |
|                | E. Maize flour:                                                                                                                                                                                                                                           |                                   |                   |
|                | I. Of a fat content not exceeding 1.5% by weight.....                                                                                                                                                                                                     | 8 (L)                             | —                 |
|                | II. Other .....                                                                                                                                                                                                                                           | 8 (L)                             | —                 |
|                | F. Rice flour .....                                                                                                                                                                                                                                       | 14 (L)                            | —                 |
|                | G. Buckwheat flour .....                                                                                                                                                                                                                                  | 8 (L)                             | —                 |
|                | H. Millet flour .....                                                                                                                                                                                                                                     | 8 (L)                             | —                 |
|                | IJ. Canary seed flour .....                                                                                                                                                                                                                               | 8 (L)                             | —                 |
|                | K. Grain sorghum flour.....                                                                                                                                                                                                                               | 8 (L)                             | —                 |
|                | L. Other .....                                                                                                                                                                                                                                            | 8 (L)                             | —                 |
| 11.02          | <b>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:</b> |                                   |                   |
|                | A. Cereal groats and cereal meal:                                                                                                                                                                                                                         |                                   |                   |
|                | I. Wheat:                                                                                                                                                                                                                                                 |                                   |                   |
|                | a) Durum wheat .....                                                                                                                                                                                                                                      | 30 (L)                            | —                 |
|                | b) Common wheat .....                                                                                                                                                                                                                                     | 30 (L)                            | —                 |
|                | II. Rye .....                                                                                                                                                                                                                                             | 25 (L)                            | —                 |
|                | III. Barley .....                                                                                                                                                                                                                                         | 23 (L)                            | —                 |
|                | IV. Oats .....                                                                                                                                                                                                                                            | 23 (L)                            | —                 |
|                | V. Maize:                                                                                                                                                                                                                                                 |                                   |                   |
|                | a) Of a fat content not exceeding 1.5% by weight:                                                                                                                                                                                                         |                                   |                   |
|                | 1. For the brewing industry (b).....                                                                                                                                                                                                                      | 23 (L)                            | —                 |
|                | 2. Other .....                                                                                                                                                                                                                                            | 23 (L)                            | —                 |
|                | b) Other .....                                                                                                                                                                                                                                            | 23 (L)                            | —                 |

(a) The autonomous duty for flour of meslin<sup>\*</sup> (mixed wheat and rye) is 13%.

(b) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number       | Description                                                             | Rate of Duty                      |                   |
|----------------------|-------------------------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                                         | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                                       | 3                                 | 4                 |
| 11.02<br>(continued) | A. VI. Rice .....                                                       | 23 (L)                            | —                 |
|                      | VII. Buckwheat .....                                                    | 23 (L)                            | —                 |
|                      | VIII. Millet .....                                                      | 23 (L)                            | —                 |
|                      | IX. Grain sorghum .....                                                 | 23 (L)                            | —                 |
|                      | X. Other .....                                                          | 23 (L)                            | —                 |
|                      | B. Hulled grains (shelled or husked), whether or not sliced or kibbled: |                                   |                   |
|                      | I. Barley, oats, buckwheat and millet:                                  |                                   |                   |
|                      | a) Hulled (shelled or husked):                                          |                                   |                   |
|                      | 1. Barley .....                                                         | 23 (L)                            | —                 |
|                      | 2. Oats:                                                                |                                   |                   |
|                      | aa) Clipped oats .....                                                  | 23 (L)                            | —                 |
|                      | bb) Other .....                                                         | 23 (L)                            | —                 |
|                      | 3. Buckwheat .....                                                      | 23 (L)                            | —                 |
|                      | 4. Millet .....                                                         | 23 (L)                            | —                 |
|                      | b) Hulled and sliced or kibbled ('Grütze' or 'grutten'):                |                                   |                   |
|                      | 1. Barley .....                                                         | 23 (L)                            | —                 |
|                      | 2. Oats:                                                                | 23 (L)                            | —                 |
|                      | 3. Buckwheat .....                                                      | 23 (L)                            | —                 |
|                      | 4. Millet .....                                                         | 23 (L)                            | —                 |
|                      | II. Other cereals:                                                      |                                   |                   |
|                      | a) Wheat .....                                                          | 30 (L)                            | —                 |
|                      | b) Rye .....                                                            | 25 (L)                            | —                 |
|                      | c) Maize .....                                                          | 23 (L)                            | —                 |
|                      | d) Grain sorghum .....                                                  | 23 (L)                            | —                 |
|                      | e) Other .....                                                          | 23 (L)                            | —                 |
|                      | C. Pearled grains:                                                      |                                   |                   |
|                      | I. Wheat .....                                                          | 30 (L)                            | —                 |
|                      | II. Rye .....                                                           | 25 (L)                            | —                 |
|                      | III. Barley .....                                                       | 23 (L)                            | —                 |
|                      | IV. Oats .....                                                          | 23 (L)                            | —                 |
|                      | V. Maize .....                                                          | 23 (L)                            | —                 |
|                      | VI. Buckwheat .....                                                     | 23 (L)                            | —                 |
|                      | VII. Millet .....                                                       | 23 (L)                            | —                 |
|                      | VIII. Grain sorghum .....                                               | 23 (L)                            | —                 |
|                      | IX. Other .....                                                         | 23 (L)                            | —                 |
|                      | D. Grains not otherwise worked than kibbled:                            |                                   |                   |
|                      | I. Wheat .....                                                          | 30 (L)                            | —                 |
|                      | II. Rye .....                                                           | 25 (L)                            | —                 |
|                      | III. Barley .....                                                       | 23 (L)                            | —                 |
|                      | IV. Oats .....                                                          | 23 (L)                            | —                 |
|                      | V. Maize .....                                                          | 23 (L)                            | —                 |
|                      | VI. Buckwheat .....                                                     | 23 (L)                            | —                 |

| Heading number       | Description                                                          | Rate of Duty                                    |                   |
|----------------------|----------------------------------------------------------------------|-------------------------------------------------|-------------------|
|                      |                                                                      | autonomous<br>%<br>or Levy<br>autonomous<br>(L) | conventional<br>% |
| 1                    | 2                                                                    | 3                                               | 4                 |
| 11.02<br>(continued) | D. VII. Millet .....                                                 | 23 (L)                                          | —                 |
|                      | VIII. Grain sorghum .....                                            | 23 (L)                                          | —                 |
|                      | IX. Other .....                                                      | 23 (L)                                          | —                 |
|                      | E. Rolled grains; flaked grains:                                     |                                                 |                   |
|                      | I. Barley, oats, buckwheat and millet:                               |                                                 |                   |
|                      | a) Rolled:                                                           |                                                 |                   |
|                      | 1. Barley .....                                                      | 23 (L)                                          | —                 |
|                      | 2. Oats .....                                                        | 23 (L)                                          | —                 |
|                      | 3. Buckwheat .....                                                   | 23 (L)                                          | —                 |
|                      | 4. Millet .....                                                      | 23 (L)                                          | —                 |
|                      | b) Flaked:                                                           |                                                 |                   |
|                      | 1. Barley .....                                                      | 28 (L)                                          | —                 |
|                      | 2. Oats .....                                                        | 28 (L)                                          | —                 |
|                      | 3. Buckwheat .....                                                   | 23 (L)                                          | —                 |
|                      | 4. Millet .....                                                      | 23 (L)                                          | —                 |
|                      | II. Other cereals:                                                   |                                                 |                   |
|                      | a) Wheat .....                                                       | 30 (L)                                          | —                 |
|                      | b) Rye .....                                                         | 25 (L)                                          | —                 |
|                      | c) Maize .....                                                       | 23 (L)                                          | —                 |
|                      | d) Grain sorghum .....                                               | 23 (L)                                          | —                 |
|                      | e) Other:                                                            |                                                 |                   |
|                      | 1. Flaked rice .....                                                 | 23 (L)                                          | —                 |
|                      | 2. Other .....                                                       | 23 (L)                                          | —                 |
|                      | F. Pellets:                                                          |                                                 |                   |
|                      | I. Wheat .....                                                       | 30 (L)                                          | —                 |
|                      | II. Rye .....                                                        | 25 (L)                                          | —                 |
|                      | III. Barley .....                                                    | 23 (L)                                          | —                 |
|                      | IV. Oats .....                                                       | 23 (L)                                          | —                 |
|                      | V. Maize .....                                                       | 23 (L)                                          | —                 |
|                      | VI. Rice .....                                                       | 23 (L)                                          | —                 |
|                      | VII. Buckwheat .....                                                 | 23 (L)                                          | —                 |
|                      | VIII. Millet .....                                                   | 23 (L)                                          | —                 |
|                      | IX. Grain sorghum .....                                              | 23 (L)                                          | —                 |
|                      | X. Other .....                                                       | 23 (L)                                          | —                 |
|                      | G. Germ of cereals, whole, rolled, flaked or ground:                 |                                                 |                   |
|                      | I. Wheat .....                                                       | 30 (L)                                          | —                 |
|                      | II. Other .....                                                      | 30 (L)                                          | —                 |
| 11.03                | Flours of the leguminous vegetables falling within heading No 07.05: |                                                 |                   |
|                      | A. Of peas, beans or lentils.....                                    | 17                                              | 12                |
|                      | B. Other .....                                                       | 12                                              | —                 |

| Heading number | Description                                                                                                                | Rate of Duty                      |                   |
|----------------|----------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                                                            | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                                                          | 3                                 | 4                 |
| 11.04          | <b>Flours of the fruits falling within any heading in Chapter 8:</b>                                                       |                                   |                   |
|                | A. Of bananas .....                                                                                                        | 17                                | —                 |
|                | B. Other .....                                                                                                             | 13                                | —                 |
| 11.05          | <b>Flour, meal and flakes of potato.....</b>                                                                               | 19                                | —                 |
| 11.06          | <b>Flours and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No 07.06:</b> |                                   |                   |
|                | A. Denatured .....                                                                                                         | 28 (L)                            | —                 |
|                | B. Other:                                                                                                                  |                                   |                   |
|                | I. For the manufacture of starches (a).....                                                                                | 28 (L)                            | —                 |
|                | II. Other .....                                                                                                            | 28 (L)                            | —                 |
| 11.07          | <b>Malt, roasted or not:</b>                                                                                               |                                   |                   |
|                | A. Unroasted:                                                                                                              |                                   |                   |
|                | I. Obtained from wheat:                                                                                                    |                                   |                   |
|                | a) In the form of flour.....                                                                                               | 20 (L)                            | —                 |
|                | b) Other .....                                                                                                             | 20 (L)                            | —                 |
|                | II. Other:                                                                                                                 |                                   |                   |
|                | a) In the form of flour.....                                                                                               | 20 (L)                            | —                 |
|                | b) Other .....                                                                                                             | 20 (L)                            | —                 |
|                | B. Roasted .....                                                                                                           | 20 (L)                            | —                 |
| 11.08          | <b>Starches; inulin:</b>                                                                                                   |                                   |                   |
|                | A. Starches:                                                                                                               |                                   |                   |
|                | I. Maize starch .....                                                                                                      | 27 (L)                            | —                 |
|                | II. Rice starch .....                                                                                                      | 25 (L)                            | —                 |
|                | III. Wheat starch .....                                                                                                    | 28 (L)                            | —                 |
|                | IV. Potato starch .....                                                                                                    | 25 (L)                            | —                 |
|                | V. Other .....                                                                                                             | 28 (L)                            | —                 |
|                | B. Inulin .....                                                                                                            | 30                                | —                 |
| 11.09          | <b>Wheat gluten, whether or not dried:</b>                                                                                 |                                   |                   |
|                | A. Dried .....                                                                                                             | 27 (L)                            | —                 |
|                | B. Other .....                                                                                                             | 27 (L)                            | —                 |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

## CHAPTER 12

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

## Notes

- Heading No 12.01 is to be taken to apply, *inter alia*, to ground-nuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coconuts or other products of heading No 08.01 or to olives (Chapter 7 or Chapter 20).
- For the purpose of heading No 12.03, beet seeds, 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 are to be regarded as seeds of a kind used for sowing.  
Heading No 12.03 is, however, to be taken not to apply to the following even if for sowing:
  - Leguminous vegetables (Chapter 7);
  - Spices and other products of Chapter 9;
  - Cereals (Chapter 10); or
  - Products falling within heading No 12.01 or 12.07.
- Heading No 12.07 is to be taken to apply, *inter alia*, to the following plants or parts thereof: basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood.  
Heading No 12.07 is, however, to be taken not to apply to:
  - Oil seeds and oleaginous fruit (heading No 12.01);
  - Medicaments falling within Chapter 30;
  - Perfumery or toilet preparations falling within Chapter 33; or
  - Disinfectants, insecticides, fungicides, weed-killers or similar products falling within heading No 38.11.

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                              | Rate of Duty                      |                   |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                          | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                        | 3                                 | 4                 |
| 12.01          | Oil seeds and oleaginous fruit, whole or broken.....                                                                                                                                                                                                                                                                                                                                                     | Free (a)                          | (b)               |
| 12.02          | Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour):                                                                                                                                                                                                                                                                                                               |                                   |                   |
|                | A. Of soya beans.....                                                                                                                                                                                                                                                                                                                                                                                    | 10 (a)                            | 8                 |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                                                                                           | Free (a)                          | —                 |
| 12.03          | Seeds, fruit and spores, of a kind used for sowing:                                                                                                                                                                                                                                                                                                                                                      |                                   |                   |
|                | A. Beet seeds .....                                                                                                                                                                                                                                                                                                                                                                                      | 15                                | 13                |
|                | B. Forest-tree seeds .....                                                                                                                                                                                                                                                                                                                                                                               | 10                                | Free              |
|                | C. Grass and other herbage seeds:                                                                                                                                                                                                                                                                                                                                                                        |                                   |                   |
|                | I. Meadow fescue ( <i>Festuca pratensis</i> ) seed; vetch seed; seeds of the genus <i>Poa</i> ( <i>Poa palustris</i> , <i>Poa trivialis</i> , <i>Poa pratensis</i> ); rye grass ( <i>Lolium perenne</i> , <i>Lolium multiflorum</i> ); timothy grass ( <i>Phleum pratense</i> ); red fescue ( <i>Festuca rubra</i> ); cocksfoot grass ( <i>Dactylis glomerata</i> ); bent grass ( <i>Agrostis</i> )..... | 10                                | 6                 |

(a) In certain conditions, the collection of a compensatory amount is provided for in addition to the customs duty.  
(b) See Annex.



| Heading number       | Description                                                                                                                                                                                                                                                                   | Rate of Duty                      |                   |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                                                                                                                                                                                                                                               | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                                                                                                                                                                                                                                             | 3                                 | 4                 |
| 12.03<br>(continued) | C. II. Clover ( <i>Trifolium</i> sp. p.) .....                                                                                                                                                                                                                                | 10                                | 4                 |
|                      | III. Other .....                                                                                                                                                                                                                                                              | 10                                | 5                 |
|                      | D. Flower seeds; kohlrabi seeds ( <i>Brassica oleracea</i> , caulorapa and gongy-<br>lodes varieties) .....                                                                                                                                                                   | 10                                | 8                 |
|                      | E. Other .....                                                                                                                                                                                                                                                                | 10                                | —                 |
| 12.04                | Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane:                                                                                                                                                                                                            |                                   |                   |
|                      | A. Sugar beet:                                                                                                                                                                                                                                                                |                                   |                   |
|                      | I. Fresh .....                                                                                                                                                                                                                                                                | 12 (L)                            | —                 |
|                      | II. Dried or powdered .....                                                                                                                                                                                                                                                   | 12 (L)                            | —                 |
|                      | B. Sugar cane .....                                                                                                                                                                                                                                                           | Free (L)                          | —                 |
| 12.05                | Chicory roots, fresh or dried, whole or cut, unroasted .....                                                                                                                                                                                                                  | 2                                 | 2                 |
| 12.06                | Hop cones and lupulin .....                                                                                                                                                                                                                                                   | 12                                | 9                 |
| 12.07                | Plants and parts (including seeds and fruit) of trees, bushes, shrubs or<br>other plants, being goods of a kind used primarily in perfumery, in<br>pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or<br>dried, whole, cut, crushed, ground or powdered: |                                   |                   |
|                      | A. Pyrethrum (flowers, leaves, stems, peel and roots) .....                                                                                                                                                                                                                   | 3                                 | 3                 |
|                      | B. Liquorice roots .....                                                                                                                                                                                                                                                      | 2                                 | —                 |
|                      | C. Tonquin beans .....                                                                                                                                                                                                                                                        | 3                                 | 8                 |
|                      | D. Other .....                                                                                                                                                                                                                                                                | Free                              | (a)               |
| 12.08                | Locust beans, fresh or dried, whether or not kibbled or ground, but not<br>further prepared; fruit kernels and other vegetable products of a kind<br>used primarily for human food, not falling within any other heading:                                                     |                                   |                   |
|                      | A. Locust beans .....                                                                                                                                                                                                                                                         | 8                                 | —                 |
|                      | B. Locust bean seeds:                                                                                                                                                                                                                                                         |                                   |                   |
|                      | I. Not decorticated, crushed or ground .....                                                                                                                                                                                                                                  | 2                                 | —                 |
|                      | II. Other .....                                                                                                                                                                                                                                                               | 9                                 | —                 |

(a) See Annex.

| Heading<br>number    | Description                                                                                                                | Rate of Duty                      |                   |
|----------------------|----------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                                                                                            | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                                                                                          | 3                                 | 4                 |
| 12.08<br>(continued) | C. Apricot, peach and plum stones, and kernels thereof.....                                                                | 5                                 | 4                 |
|                      | D. Other .....                                                                                                             | Free                              | Free              |
| 12.09                | Cereal straw and husks, unprepared, or chopped but not otherwise prepared .....                                            | Free                              | 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                              | 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 aloe and opium. The heading is to be taken not to apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or when put up as confectionery (heading No 17.04);
- b) Malt extract (heading No 19.01);
- (c) Extracts of coffee, tea or maté (heading No 21.02);
- (d) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Chapter 22);
- (e) Camphor, glycyrrhizin and other products of headings Nos 29.13 and 29.41;
- (f) Medicaments falling within heading No 30.03 or blood-grouping reagents (heading No 30.05);
- (g) Tanning or dyeing extracts (heading No 32.01 or 32.04);
- (h) Essential oils, concretes, absolutes and resinoids (heading No 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No 33.05); or
- (ij) Rubber, balata, gutta-percha or similar natural gums (heading No 40.01).

| Heading number | Description                                                                                                                                             | Rate of Duty                      |                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                                                                                         | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                                                                                       | 3                                 | 4                 |
| 13.01          | Raw vegetable materials of a kind used primarily in dyeing or in tanning..                                                                              | Free                              | Free              |
| 13.02          | Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams:                                                              |                                   |                   |
|                | A. Conifer resins .....                                                                                                                                 | 2                                 | 0,5               |
|                | B. Other .....                                                                                                                                          | Free                              | (a)               |
| 13.03          | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products: |                                   |                   |
|                | A. Vegetable saps and extracts:                                                                                                                         |                                   |                   |
|                | I. Opium .....                                                                                                                                          | Free                              | Free              |
|                | II. Aloe and manna.....                                                                                                                                 | Free                              | Free              |

(a) See Annex.

| Heading number       | Description                                                                                              | Rate of Duty                      |                   |
|----------------------|----------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                                                                          | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                                                                        | 3                                 | 3                 |
| 13.03<br>(continued) | A. III. Of quassia amara .....                                                                           | 3                                 | 1,5               |
|                      | IV. Of liquorice .....                                                                                   | 10                                | 5                 |
|                      | V. Of pyrethrum and of the roots of plants containing rotenone.....                                      | 5                                 | 5                 |
|                      | VI. Of hops .....                                                                                        | 6                                 | 5                 |
|                      | VII. Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations ..... | 10                                | 5                 |
|                      | VIII. Other:                                                                                             |                                   |                   |
|                      | a) Medicinal .....                                                                                       | 6                                 | 2,5               |
|                      | b) Other .....                                                                                           | Free                              | Free              |
|                      | B. Pectic substances, pectinates and pectates:                                                           |                                   |                   |
|                      | I. Dry .....                                                                                             | 24                                | (a)               |
|                      | II. Other .....                                                                                          | 14                                | —                 |
|                      | C. Agar-agar and other mucilages and thickeners, derived from vegetable products:                        |                                   |                   |
|                      | I. Agar-agar .....                                                                                       | 4                                 | 2,5               |
|                      | II. Mucilages and thickeners extracted from locust beans or locust bean seeds .....                      | 6                                 | 3                 |
|                      | III. Other .....                                                                                         | Free                              | Free              |

(a) See Annex.

## CHAPTER 14

VEGETABLE PLAITING AND CARVING MATERIALS;  
VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

## Notes

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading No 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 number | Description                                                                                                                                                                                                                                                                                                                              | Rate of Duty                      |                           |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------|
|                |                                                                                                                                                                                                                                                                                                                                          | autonomous<br>%<br>or Levy<br>(L) | conventional<br>%         |
| 1              | 2                                                                                                                                                                                                                                                                                                                                        | 3                                 | 4                         |
| 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):<br>A. Osier:<br>I. Not peeled, split or otherwise prepared .....<br>II. Other .....<br>B. Cereal straw, cleaned, bleached or dyed.....<br>C. Other ..... | Free<br><br>3<br>2<br>Free        | Free<br><br>2<br>1<br>(a) |
| 14.02          | (Vegetable materials of a kind used primarily in brushes or in brooms layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass).....                                                                                                                               | Free                              | (a)                       |
| 14.03          | 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                              | Free                      |
| 14.04          | Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom).....                                                                                                                                                                                                                                          | Free                              | Free                      |
| 14.05          | Vegetable products not elsewhere specified or included .....                                                                                                                                                                                                                                                                             | Free                              | (a)                       |

(a) See Annex.

## SECTION III

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

## CHAPTER 15

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

## Notes

1. This Chapter does not cover:
  - (a) Pig fat or poultry fat of heading No 02.05;
  - (b) Cocoa butter (fat or oil) (heading No 18.04);
  - (c) Greaves (heading No 23.01) and residues of 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 Notes

1. For the purposes of heading No 15.07:
  - 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 or 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 de-gummed soya bean oil and to cotton seed oil from which the gossypol has been removed.
2. A. For the purposes of subheading 15.07 A, "olive oil" means oil derived solely from the treatment of olives, excluding re-esterified olive oil and any mixtures of olive oil with other oils.
  - B. Subheading 15.07 A I a), covers olive oil having the following characteristics:
    - (a) A free fatty acid content, expressed as oleic acid, not exceeding 3%;
    - (b) a  $K_{270}$  extinction coefficient (absorption under a thickness of 1 cm of a solution of 1 g of oil per 100 ml in iso-octane (2,2,4-trimethylpentane) at a wavelength of 270 nm), higher than 0.25 but not higher than 1.10 and, after treatment of the sample of oil with activated alumina, higher than 0.11;
    - (c) an extinction coefficient variation, in the 270 nm range, higher than 0.01 but not higher than 0.16.  
This variation is defined by:  

$$\Delta K = K_m - 0.5 (K_{m-4} + K_{m+4}),$$
 where  $K_m$  is the extinction coefficient at the wavelength of the maximum of the absorption curve in the 270 nm range and  $K_{m-4}$  and  $K_{m+4}$  are the extinction coefficients at wavelengths 4 nm lower and higher, respectively, than that of  $K_m$ ;
    - (d) no positive reaction of oils from olive residues.
  - C. Subheading 15.07 A I b) covers olive oil having:
    - (a) the characteristics mentioned in paragraphs 2 B (a) to (c) and a positive reaction of oils from olive residues; or

(b) the characteristics mentioned in paragraph 2 B (a) and a  $K_{270}$  extinction coefficient higher than 1.10 but not higher than 2.00, and an extinction coefficient variation in the 270 nm range not higher than 0.20.

D. "Virgin olive oil" means natural olive oil obtained exclusively by mechanical processes, including pressure but does not include mixtures with olive oil obtained otherwise.

3. Subheading 15.17 A does not cover:

(a) residues resulting from the treatment of fatty substances containing oil having an iodine index, determined by the Wijs method, without catalyst, lower than 70 or higher than 100;

(b) residues resulting from the treatment of fatty substances containing oil having an iodine index not lower than 70 nor higher than 100, of which the peak area representing the retention volume of  $\beta$ -sitosterol, determined in accordance with the provisions in Annex II of the Regulation mentioned in Additional Note 4 below, is less than 93% of the total sterol peak areas.

4. The analytical methods to be used for determining the characteristics of the products mentioned above are those specified in Annexes I and II to Regulation No 618/72/CEE.

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                        | Rate of Duty                           |                          |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|--------------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                    | autonomous<br>%<br>or Levy<br>(L)      | conventional<br>%        |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                  | 3                                      | 4                        |
| 15.01          | <b>Lard, other pig fat and poultry fat, rendered or solvent-extracted:</b><br>A. Lard and other pig fat:<br>I. For industrial uses other than the manufacture of foodstuffs for human consumption (a) .....<br>II. Other .....<br>B. Poultry fat .....                                                                                                                                                                             | 4 (L)<br>20 (L)<br>18 (L)              | 3<br>—<br>18             |
| 15.02          | <b>Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats:</b><br>A. For industrial uses other than the manufacture of foodstuffs for human consumption (a) .....<br>B. Other:<br>I. Unrendered fats of bovine cattle; rendered or solvent-extracted fats (including "premier jus") obtained from those fats .....<br>II. Other ..... | 2<br>10<br>10                          | Free<br>7<br>7           |
| 15.03          | <b>Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way:</b><br>A. Lard stearin and oleostearin:<br>I. For industrial uses (a) .....<br>II. Other .....<br>B. Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption (a) .....<br>C. Other .....                                                                 | Free<br>8<br>12<br>12                  | Free<br>8<br>4<br>—      |
| 15.04          | <b>Fats and oils, of fish and marine mammals, whether or not refined:</b><br>A. Fish-liver oil:<br>I. Of a vitamin A content not exceeding 2,500 international units per gramme .....<br>II. Other .....<br>B. Whale oil and oils of other cetaceans .....<br>C. Other .....                                                                                                                                                       | 6 (b)<br>Free (b)<br>2 (b)<br>Free (b) | 6<br>(c)<br>Free<br>Free |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) In certain conditions, the collection of a compensatory amount is provided for in addition to the customs duty

(c) See Annex.

| Heading number | Description                                                                                                                                       | Rate of Duty                      |                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                                                                                   | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                                                                                 | 3                                 | 4                 |
| 15.05          | Wool grease and fatty substances derived therefrom (including lanolin):                                                                           |                                   |                   |
|                | A. Wool grease, crude.....                                                                                                                        | 6                                 | 5                 |
|                | B. Other .....                                                                                                                                    | 10                                | 6,5               |
| 15.06          | Other animal oils and fats (including neat's-foot oil and fats from bones or waste).....                                                          | 4                                 | 2,5               |
| 15.07          | Fixed vegetable oils, fluid or solid, crude, refined or purified:                                                                                 |                                   |                   |
|                | A. Olive oil:                                                                                                                                     |                                   |                   |
|                | I. Having undergone a refining process:                                                                                                           |                                   |                   |
|                | a) Obtained by refining virgin olive oil, whether or not blended with virgin olive oil.....                                                       | 20 (L)                            | —                 |
|                | b) Other .....                                                                                                                                    | 20 (L)                            | —                 |
|                | II. Other .....                                                                                                                                   | 20 (L)                            | —                 |
|                | B. China-wood and oiticica oils; myrtle wax and Japan wax.....                                                                                    | 3 (b)                             | (c)               |
|                | C. Castor oil:                                                                                                                                    |                                   |                   |
|                | I. For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials (a) ..... | Free (b)                          | Free              |
|                | II. Other .....                                                                                                                                   | 8 (b)                             | 8                 |
|                | D. Other oils:                                                                                                                                    |                                   |                   |
|                | I. For technical or industrial uses other than the manufacture of foodstuffs for human consumption:                                               |                                   |                   |
|                | a) Crude (a):                                                                                                                                     |                                   |                   |
|                | 1. Palm oil .....                                                                                                                                 | 5 (b)                             | 4                 |
|                | 2. Tobacco-seed oil .....                                                                                                                         | 5 (b)                             | Free              |
|                | 3. Other .....                                                                                                                                    | 5 (b)                             | (c)               |
|                | b) Other (a):                                                                                                                                     |                                   |                   |
|                | 1. Tobacco-seed oil .....                                                                                                                         | 8 (b)                             | Free              |
|                | 2. Other .....                                                                                                                                    | 8 (b)                             | (c)               |
|                | II. Other:                                                                                                                                        |                                   |                   |
|                | a) Palm oil:                                                                                                                                      |                                   |                   |
|                | 1. Crude .....                                                                                                                                    | 9 (b) (d)                         | 9                 |
|                | 2. Other .....                                                                                                                                    | 14 (b)                            | 14                |
|                | b) Other:                                                                                                                                         |                                   |                   |
|                | 1. Solid, in immediate packings of a net capacity of 1 kg or less .....                                                                           | 20 (b)                            | —                 |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) In certain conditions, the collection of a compensatory amount is provided for in addition to the customs duty.

(c) See Annex.

(d) Duty rate reduced to 6% (suspension) for an indefinite period.



| Heading number       | Description                                                                                                                                                                                                                                              | Rate of Duty                      |                    |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|--------------------|
|                      |                                                                                                                                                                                                                                                          | autonomous<br>%<br>or Levy<br>(L) | conventional<br>%  |
| 1                    | 2                                                                                                                                                                                                                                                        | 3                                 | 4                  |
| 15.07<br>(continued) | D. II. b) 2. Solid, other; fluid:<br>aa) Crude .....<br>bb) Other .....                                                                                                                                                                                  | 10 (a)<br>15 (a)                  | (b)<br>(b)         |
| 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                                | 14                 |
| 15.09                | Degras .....                                                                                                                                                                                                                                             | 9                                 | 6                  |
| 15.10                | Fatty acids; acid oils from refining; fatty alcohols:<br>A. Stearic acid .....<br>B. Oleic acid .....<br>C. Other fatty acids; acid oils from refining.....<br>D. Fatty alcohols .....                                                                   | 12<br>10<br>8<br>13               | 8<br>7<br>4,5<br>8 |
| 15.11                | Glycerol and glycerol lyes:<br>A. Crude glycerol and glycerol lyes.....<br>B. Other, including synthetic glycerol.....                                                                                                                                   | 3<br>10                           | 1,5<br>6           |
| 15.12                | Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:<br>A. In immediate packings of a net capacity of 1 kg or less.....<br>B. Other ..... | 20 (a)<br>17 (a)                  | —<br>(b)           |
| 15.13                | Margarine, imitation lard and other prepared edible fats.....                                                                                                                                                                                            | 25 (a)                            | 25                 |
| 15.14                | Spermaceti, crude, pressed or refined, whether or not coloured .....                                                                                                                                                                                     | 7                                 | 3,5                |
| 15.15                | Beeswax and other insect waxes, whether or not coloured:<br>A. Raw .....<br>B. Other .....                                                                                                                                                               | Free<br>10                        | Free<br>5          |

(a) In certain conditions, the collection of a compensatory amount is provided for in addition to the customs duty.  
(b) See Annex.

| Heading<br>number | Description                                                                             | Rate of Duty                      |                   |
|-------------------|-----------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                   |                                                                                         | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                 | 2                                                                                       | 3                                 | 4                 |
| 15.16             | Vegetable waxes, whether or not coloured:                                               |                                   |                   |
|                   | A. Raw .....                                                                            | Free                              | Free              |
|                   | B. Other .....                                                                          | 8                                 | 4                 |
| 15.17             | Residues resulting from the treatment of fatty substances or animal or vegetable waxes: |                                   |                   |
|                   | A. Containing oil having the characteristics of olive oil:                              |                                   |                   |
|                   | I. Soapstocks .....                                                                     | 7 (L)                             | —                 |
|                   | II. Other .....                                                                         | 2 (L)                             | —                 |
|                   | B. Other:                                                                               |                                   |                   |
|                   | I. Oil foots and dregs; soapstocks .....                                                | 7 (a )                            | 5                 |
|                   | II. Other .....                                                                         | 2 (a)                             | 2                 |

(a) In certain conditions, the collection of a compensatory amount is provided for in addition to the customs duty.

## SECTION IV

## 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, meat offal, fish, crustaceans or molluscs, prepared or preserved by the processes specified in Chapters 2 and 3.

| Heading number | Description                                                                         | Rate of Duty                      |                   |
|----------------|-------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                     | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                   | 3                                 | 4                 |
| 16.01          | Sausages and the like, of meat, meat offal or animal blood:                         |                                   |                   |
|                | A. Liver sausages .....                                                             | 24 (L)                            | 24                |
|                | B. Other (a):                                                                       |                                   |                   |
|                | I. Sausages, dry or for spreading, uncooked.....                                    | 21 (L)                            | —                 |
|                | II. Other .....                                                                     | 21 (L)                            | —                 |
| 16.02          | Other prepared or preserved meat or meat offal:                                     |                                   |                   |
|                | A. Liver:                                                                           |                                   |                   |
|                | I. Goose or duck liver.....                                                         | 20                                | 16                |
|                | II. Other .....                                                                     | 25 (L)                            | 25                |
|                | B. Other:                                                                           |                                   |                   |
|                | I. Poultry meat or offal:                                                           |                                   |                   |
|                | a) Containing 57% or more by weight of poultry meat (b).....                        | 21 (L)                            | 17                |
|                | b) Containing 25% or more but less than 57% by weight of poultry meat (b).....      | 21 (L)                            | 17                |
|                | c) Other .....                                                                      | 21 (L)                            | 17                |
|                | II. Game or rabbit meat or offal.....                                               | 21                                | 17                |
|                | III. Other:                                                                         |                                   |                   |
|                | a) Containing meat or offals of domestic swine and containing by weight:            |                                   |                   |
|                | 1. 80% or more of meat or offal, of any kind, including fats of any kind or origin: |                                   |                   |
|                | aa) Hams, fillets and loins; pieces thereof .....                                   | 26 (L)                            | —                 |
|                | bb) Shoulders and pieces thereof .....                                              | 26 (L)                            | —                 |
|                | cc) Other .....                                                                     | 26 (L)                            | —                 |

(a) The levy applicable to sausages imported in containers which also contain preservative liquid is collected on the net weight, i.e. after the deduction of the weight of the liquid.

(b) For the purpose of determining the percentage of poultry meat, the weight of any bones shall be disregarded.

| Heading number       | Description                                                                                                          | Rate of Duty                      |                   |
|----------------------|----------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                                                                                      | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                                                                                    | 3                                 | 4                 |
| 16.02<br>(continued) | B. III. a) 2. 40% or more but less than 80% of meat or offal, of any kind, including fats of any kind or origin..... | 26 (L)                            | —                 |
|                      | 3. Less than 40% of meat or offal, of any kind, including fats of any kind or origin.....                            | 26 (L)                            | —                 |
|                      | b) Other:                                                                                                            |                                   |                   |
|                      | 1. Containing bovine meat or offal.....                                                                              | 26                                | 26                |
|                      | 2. Other:                                                                                                            |                                   |                   |
|                      | aa) Ovine meat or offal.....                                                                                         | 26                                | 20                |
|                      | bb) Other .....                                                                                                      | 26                                | 26                |
| 16.03                | Meat extracts, meat juices and fish extracts, in immediate packings of a net capacity of:                            |                                   |                   |
|                      | A. 20 kg or more.....                                                                                                | Free                              | Free              |
|                      | B. More than 1 kg but less than 20 kg.....                                                                           | 9                                 | 7                 |
|                      | C. 1 kg or less.....                                                                                                 | 24                                | 20                |
| 16.04                | Prepared or preserved fish, including caviar and caviar substitutes:                                                 |                                   |                   |
|                      | A. Caviar and caviar substitutes:                                                                                    |                                   |                   |
|                      | I. Caviar (sturgeon roe).....                                                                                        | 30                                | 30 (a)            |
|                      | II. Other .....                                                                                                      | 30                                | 30                |
|                      | B. Salmonidae .....                                                                                                  | 20                                | 13                |
|                      | C. Herring .....                                                                                                     | 23                                | 20                |
|                      | D. Sardines .....                                                                                                    | 25                                | 25                |
|                      | E. Tunny .....                                                                                                       | 25                                | 24                |
|                      | F. Bonito (Sarda sp. p.), mackerel and anchovies .....                                                               | 25                                | (b)               |
|                      | G. Other .....                                                                                                       | 25                                | 20                |
| 16.05                | Crustaceans and molluscs, prepared or preserved:                                                                     |                                   |                   |
|                      | A. Crabs .....                                                                                                       | 20                                | 16                |
|                      | B. Other .....                                                                                                       | 20                                | 20                |

(a) Duty rate reduced to 24% up to 30 November 1973.

(b) See Annex.

## 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, glucose and lactose) and other products of heading No 29.43; or
- (c) Medicaments and other products of Chapter 30.

2. Chemically pure sucrose, whatever its origin, is to be classified in heading No 17.01.

## Additional Notes

1. For the purposes of heading No 17.01:

- “White sugar” means sugar containing, in the dry state, 99.5% or more by weight of sucrose, determined by the polarimetric method;
- “Raw sugar” means sugar containing, in the dry state, less than 99.5% by weight of sucrose, determined by the polarimetric method.

2. When imported in the form of an assortment, goods falling within subheading 17.04 D are to be classified according to the average content in milkfats, sucrose and starch of the assortment as a whole.

| Heading number | Description                              | Rate of Duty                      |                   |
|----------------|------------------------------------------|-----------------------------------|-------------------|
|                |                                          | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                        | 3                                 | 4                 |
| 17.01          | <b>Beet sugar and cane sugar, solid:</b> |                                   |                   |
|                | A. Denatured (a):                        |                                   |                   |
|                | I. White sugar.....                      | 80 (L)                            | —                 |
|                | II. Raw sugar .....                      | 80 (L)                            | —                 |
|                | B. Undenatured:                          |                                   |                   |
|                | I. White sugar .....                     | 80 (L)                            | —                 |
|                | II. Raw sugar:                           |                                   |                   |
|                | a) For refining (a).....                 | 80 (L)                            | —                 |
|                | b) Other .....                           | 80 (L)                            | —                 |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number | Description                                                                                                       | Rate of Duty                      |                                          |
|----------------|-------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------------------|
|                |                                                                                                                   | autonomous<br>%<br>or Levy<br>(L) | conventional<br>%                        |
| 1              | 2                                                                                                                 | 3                                 | 4                                        |
| 17.02          | Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:                  |                                   |                                          |
|                | A. Lactose and lactose syrup:                                                                                     |                                   |                                          |
|                | I. Containing, in the dry state, 99% or more by weight of the pure product (a).....                               | 24 (L)                            | —                                        |
|                | II. Other .....                                                                                                   | 24 (L)                            | —                                        |
|                | B. Glucose and glucose syrup:                                                                                     |                                   |                                          |
|                | I. Containing, in the dry state, 99% or more by weight of the pure product (b):                                   |                                   |                                          |
|                | a) Glucose in the form of white crystalline powder, whether or not agglomerated .....                             | 25 (L)                            | —                                        |
|                | b) Other .....                                                                                                    | 25 (L)                            | —                                        |
|                | II. Other:                                                                                                        |                                   |                                          |
|                | a) Glucose in the form of white crystalline powder, whether or not agglomerated .....                             | 50 (L)                            | —                                        |
|                | b) Other .....                                                                                                    | 50 (L)                            | —                                        |
|                | C. Maple sugar and syrup.....                                                                                     | 42 (L)                            | 20                                       |
|                | D. Other sugars and syrups.....                                                                                   | 80 (L)                            | —                                        |
|                | E. Artificial honey (whether or not mixed with natural honey).....                                                | 50 (L)                            | —                                        |
|                | F. Caramel .....                                                                                                  | 47 (L)                            | —                                        |
| 17.03          | Molasses, whether or not decolourised.....                                                                        | 65 (L) (c)                        | —                                        |
| 17.04          | Sugar confectionery, not containing cocoa:                                                                        |                                   |                                          |
|                | A. Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances..... | 21                                | —                                        |
|                | B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose):                     |                                   |                                          |
|                | I. Less than 60%.....                                                                                             | 16,5<br>+ vc                      | 8<br>+ vc<br>with a max.<br>of 23        |
|                | II. 60% or more.....                                                                                              | 16,5<br>+ vc                      | 8<br>+ vc<br>with a max.<br>of 23        |
|                | C. White chocolate .....                                                                                          | 20,7<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 27 + ads |

(a) The customs treatment in respect of lactose and lactose syrup of subheading 17.02 A II shall also apply to the lactose and lactose syrup of the present subheading (17.02 A I).

(b) The customs treatment in respect of glucose and glucose syrup of subheading 17.02 B II shall also apply to the glucose and glucose syrup of the present subheading (17.02 B I).

(c) The autonomous duty is:

— 'free' for non-decolourised molasses for the manufacture of forage containing molasses;

— 9% for non-decolourised sugar cane molasses containing less than 63% by weight of sucrose in the dry matter, for the manufacture of coffee substitutes;

— 19% for non-decolourised molasses for the manufacture of citric acid.

| Heading<br>number    | Description                                                                                                                 | Rate of Duty                      |                                          |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------------------|
|                      |                                                                                                                             | autonomous<br>%<br>or Levy<br>(L) | conventional<br>%                        |
| 1                    | 2                                                                                                                           | 3                                 | 4                                        |
| 17.04<br>(continued) | D. Other:                                                                                                                   |                                   |                                          |
|                      | I. Containing no milkfats or containing less than 1.5% by weight of such fats:                                              |                                   |                                          |
|                      | a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)..... | 20,7<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | b) Containing by weight of sucrose (including invert sugar expressed as sucrose):                                           |                                   |                                          |
|                      | 1. 5% or more but less than 30%.....                                                                                        | 20,7<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | 2. 30% or more but less than 40%.....                                                                                       | 20,7<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | 3. 40% or more but less than 50%:                                                                                           |                                   |                                          |
|                      | aa) Containing no starch.....                                                                                               | 20,7<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | bb) Other .....                                                                                                             | 20,7<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | 4. 50% or more but less than 60%.....                                                                                       | 20,7<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | 5. 60% or more but less than 70%.....                                                                                       | 20,7<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | 6. 70% or more but less than 80%.....                                                                                       | 20,7<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | 7. 80% or more but less than 90%.....                                                                                       | 20,7<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | 8. 90% or more.....                                                                                                         | 20,7<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 27 + ads |

| Heading number       | Description                                                                                                                 | Rate of Duty                      |                                          |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------------------|
|                      |                                                                                                                             | autonomous<br>%<br>or Levy<br>(L) | conventional<br>%                        |
| 1                    | 2                                                                                                                           | 3                                 | 4                                        |
| 17.04<br>(continued) | D. II. Other:                                                                                                               |                                   |                                          |
|                      | a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)..... | 20,7<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | b) Containing by weight of sucrose (including invert sugar expressed as sucrose):                                           |                                   |                                          |
|                      | 1. 5% or more but less than 30%.....                                                                                        | 20,7<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | 2. 30% or more but less than 50%.....                                                                                       | 20,7<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | 3. 50% or more but less than 70%.....                                                                                       | 20,7<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | 4. 70% or more.....                                                                                                         | 20,7<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 27 + ads |
| 17.05                | Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion: |                                   |                                          |
|                      | A. Lactose and lactose syrup .....                                                                                          | 67 (L)                            | —                                        |
|                      | B. Glucose and glucose syrup:                                                                                               |                                   |                                          |
|                      | I. Glucose in the form of white crystalline powder, whether or not agglomerated .....                                       | 67 (L)                            | —                                        |
|                      | II. Other .....                                                                                                             | 67 (L)                            | —                                        |
|                      | C. Other .....                                                                                                              | 67 (L)                            | —                                        |



## CHAPTER 18

## COCOA AND COCOA PREPARATIONS

## Notes

This Chapter does not cover the preparations described in heading No 19.02, 19.08, 22.02, 22.09 or 30.03 containing cocoa or chocolate.

2. Heading No 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 of this Chapter, other food preparations containing cocoa.

## Additional Note

*When imported in the form of an assortment, goods falling within subheading 18.06 C are to be classified according to the average content in sucrose and milkfats of the assortment as a whole.*

| Heading number | Description                                                                                                      | Rate of Duty                      |                                          |
|----------------|------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------------------|
|                |                                                                                                                  | autonomous<br>%<br>or Levy<br>(L) | conventional<br>%                        |
| 1              | 2                                                                                                                | 3                                 | 4                                        |
| 18.01          | Cocoa beans, whole or broken, raw or roasted.....                                                                | 6,7 (a)                           | 5,4                                      |
| 18.02          | Cocoa shells, husks, skins and waste.....                                                                        | 9                                 | 5,4                                      |
| 18.03          | Cocoa paste (in bulk or in block), whether or not defatted.....                                                  | 25                                | 15                                       |
| 18.04          | Cocoa butter (fat or oil).....                                                                                   | 22                                | 12                                       |
| 18.05          | Cocoa powder, unsweetened.....                                                                                   | 27                                | 16                                       |
| 18.06          | Chocolate and other food preparations containing cocoa:                                                          |                                   |                                          |
|                | A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose: ..... |                                   |                                          |
|                | I. Less than 65%.....                                                                                            | 29,6<br>+ vc                      | 10<br>+ vc                               |
|                | II. 65% or more but less than 80%.....                                                                           | 29,6<br>+ vc                      | 10<br>+ vc                               |
|                | III. 80% or more.....                                                                                            | 29,6<br>+ vc                      | 10<br>+ vc                               |
|                | B. Ice-cream (not including ice-cream powder) and other ices:                                                    |                                   |                                          |
|                | I. Containing no milkfats or containing less than 3% by weight of such fats .....                                | 22,3<br>+ vc                      | 12<br>+ vc<br>with a max.<br>of 27 + ads |

(a) Duty rate reduced to 4% (suspension) for an indefinite period.

| Heading number       | Description                                                                                                                                                    | Rate of Duty                      |                                          |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------------------|
|                      |                                                                                                                                                                | autonomous<br>%<br>or Levy<br>(L) | conventional<br>%                        |
| 1                    | 2                                                                                                                                                              | 3                                 | 4                                        |
| 18.06<br>(continued) | B. II. Containing by weight of milkfats:                                                                                                                       |                                   |                                          |
|                      | a) 3% or more but less than 7% .....                                                                                                                           | 22,3<br>+ vc                      | 12<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | b) 7% or more .....                                                                                                                                            | 22,3<br>+ vc                      | 12<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa: |                                   |                                          |
|                      | I. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose).....                                    | 22,3<br>+ vc                      | 12<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | II. Other:                                                                                                                                                     |                                   |                                          |
|                      | a) Containing no milkfats or containing less than 1.5% of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose):         |                                   |                                          |
|                      | 1. Less than 50%.....                                                                                                                                          | 22,3<br>+ vc                      | 12<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | 2. 50% or more .....                                                                                                                                           | 22,3<br>+ vc                      | 12<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | b) Containing by weight of milkfats:                                                                                                                           |                                   |                                          |
|                      | 1. 1.5% or more but less than 3% .....                                                                                                                         | 22,3<br>+ vc                      | 12<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | 2. 3% or more but less than 4.5% .....                                                                                                                         | 22,3<br>+ vc                      | 12<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | 3. 4.5% or more but less than 6% .....                                                                                                                         | 22,3<br>+ vc                      | 12<br>+ vc<br>with a max.<br>of 27 + ads |
|                      | 4. 6% or more .....                                                                                                                                            | 22,3<br>+ vc                      | 12<br>+ vc<br>with a max.<br>of 27 + ads |

(a) Duty suspended to 19% for an indefinite period.

## CHAPTER 19

## PREPARATIONS OF CEREALS, FLOUR OR STARCH; PASTRYCOOKS' 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 50% 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) Medicaments and other products of 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.

## Additional Note

*When imported in the form of an assortment, goods falling within subheading 19.08 B are to be classified according to the average content in starch, sucrose and milkfats of the assortment as a whole.*

| Heading number | Description                                                                                                                                                           | Rate of Duty                      |                   |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                                                                                                       | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                                                                                                     | 3                                 | 4                 |
| 19.01          | Malt extract:                                                                                                                                                         |                                   |                   |
|                | A. With a dry-extract content of 90% or more by weight.....                                                                                                           | 16,3<br>+ vc                      | 8<br>+ vc         |
|                | B. Other .....                                                                                                                                                        | 16,3<br>+ vc                      | 8<br>+ vc         |
| 19.02          | Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa: |                                   |                   |
|                | A. Containing malt extract and not less than 30% by weight of reducing sugars (expressed as maltose).....                                                             | 19,6<br>+ vc                      | 11<br>+ vc        |
|                | B. Other:                                                                                                                                                             |                                   |                   |
|                | I. Containing no milkfats or containing less than 1.5% by weight of such fats:                                                                                        |                                   |                   |
|                | a) Containing less than 14% by weight of starch:                                                                                                                      |                                   |                   |
|                | 1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose).....                                           | 19,6<br>+ vc                      | 11<br>+ vc        |
|                | 2. Containing by weight of sucrose (including invert sugar expressed as sucrose):                                                                                     |                                   |                   |
|                | aa) 5% or more but less than 60% .....                                                                                                                                | 19,6<br>+ vc                      | 11<br>+ vc        |
|                | bb) 60% or more.....                                                                                                                                                  | 19,6<br>+ vc                      | 11<br>+ vc        |

| Heading number       | Description                                                                                                                  | Rate of Duty                      |                   |
|----------------------|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                                                                                              | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                                                                                            | 3                                 | 4                 |
| 19.02<br>(continued) | B. I. b) Containing 14% or more but less than 32% by weight of starch:                                                       |                                   |                   |
|                      | 1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose).....  | 19,6<br>+ vc                      | 11<br>+ vc        |
|                      | 2. Other .....                                                                                                               | 19,6<br>+ vc                      | 11<br>+ vc        |
|                      | c) Containing 32% or more but less than 45% by weight of starch:                                                             |                                   |                   |
|                      | 1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose).....  | 19,6<br>+ vc                      | 11<br>+ vc        |
|                      | 2. Other .....                                                                                                               | 19,6<br>+ vc                      | 11<br>+ vc        |
|                      | d) Containing 45% or more but less than 65% by weight of starch:                                                             |                                   |                   |
|                      | 1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) ....  | 19,6<br>+ vc                      | 11<br>+ vc        |
|                      | 2. Other .....                                                                                                               | 19,6<br>+ vc                      | 11<br>+ vc        |
|                      | e) Containing 65% or more but less than 80% by weight of starch:                                                             |                                   |                   |
|                      | 1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) ..... | 19,6<br>+ vc                      | 11<br>+ vc        |
|                      | 2. Other .....                                                                                                               | 19,6<br>+ vc                      | 11<br>+ vc        |
|                      | f) Containing 80% or more but less than 85% by weight of starch:                                                             |                                   |                   |
|                      | 1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose).....  | 19,6<br>+ vc                      | 11<br>+ vc        |
|                      | 2. Other .....                                                                                                               | 19,6<br>+ vc                      | 11<br>+ vc        |
|                      | g) Containing 85% or more by weight of starch.....                                                                           | 19,6<br>+ vc                      | 11<br>+ vc        |
|                      | II. Containing by weight of milkfats:                                                                                        |                                   |                   |
|                      | a) 1.5% or more but less than 5% .....                                                                                       | 19,6<br>+ vc                      | 11<br>+ vc        |
|                      | b) 5% or more.....                                                                                                           | 19,6<br>+ vc                      | 11<br>+ vc        |
| 19.03                | Macaroni, spaghetti and similar products:                                                                                    |                                   |                   |
|                      | A. Containing eggs .....                                                                                                     | 17,3<br>+ vc                      | 12<br>+ vc        |
|                      | B. Other:                                                                                                                    |                                   |                   |
|                      | I. Containing no common wheat flour or meal.....                                                                             | 17,3<br>+ vc                      | 12<br>+ vc        |
|                      | II. Other .....                                                                                                              | 17,3<br>+ vc                      | 12<br>+ vc        |

| Heading number | Description                                                                                                                        | Rate of Duty                      |                                         |
|----------------|------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------------|
|                |                                                                                                                                    | autonomous<br>%<br>or Levy<br>(L) | conventional<br>%                       |
| 1              | 2                                                                                                                                  | 3                                 | 4                                       |
| 19.04          | Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches .....                                        | 15,4<br>+ vc                      | 10<br>+ vc                              |
| 19.05          | Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products): |                                   |                                         |
|                | A. Obtained from maize .....                                                                                                       | 14,3<br>+ vc                      | 8<br>+ vc                               |
|                | B. Obtained from rice.....                                                                                                         | 14,3<br>+ vc                      | 8<br>+ vc                               |
|                | C. Other .....                                                                                                                     | 14,3<br>+ vc                      | 8<br>+ vc                               |
| 19.06          | Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.....    | 19,5<br>+ vc                      | 7<br>+ vc                               |
| 19.07          | Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit:           |                                   |                                         |
|                | A. Crispbread .....                                                                                                                | 24<br>+ vc                        | 9<br>+ vc<br>with a max.<br>of 24 + adf |
|                | B. Matzos .....                                                                                                                    | 20<br>+ vc                        | 6<br>+ vc<br>with a max.<br>of 20 + adf |
|                | C. Gluten bread for diabetics.....                                                                                                 | 27,9<br>+ vc                      | 14<br>+ vc                              |
|                | D. Other, containing by weight of starch:                                                                                          |                                   |                                         |
|                | I. Less than 50% .....                                                                                                             | 26,5<br>+ vc                      | 14<br>+ vc                              |
|                | II. 50% or more.....                                                                                                               | 26,5<br>+ vc                      | 14<br>+ vc                              |
| 19.08          | Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:                           |                                   |                                         |
|                | A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose):                        |                                   |                                         |
|                | I. Less than 30%.....                                                                                                              | 29,2<br>+ vc                      | 13<br>+ vc                              |
|                | II. 30% or more but less than 50% .....                                                                                            | 29,2<br>+ vc                      | 13<br>+ vc                              |
|                | III. 50% or more.....                                                                                                              | 29,2<br>+ vc                      | 13<br>+ vc                              |

| Heading number       | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Rate of Duty                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | autonomous<br>%<br>or Levy<br>(L)                                                                                                                                     | conventional<br>%<br>%                                                                                                                                                                                                                                                                                                                                                                                                  |
| 1                    | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 3                                                                                                                                                                     | 4                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 19.08<br>(continued) | <p>B. Other:</p> <p>I. Containing no starch or containing less than 5% by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>a) Less than 70%.....</p> <p>b) 70% or more.....</p> <p>II. Containing 5% or more but less than 32% by weight of starch:</p> <p>a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):.....</p> <p>b) Containing 5% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no milkfats or containing less than 1.5% by weight of such fats.....</p> <p>2. Other .....</p> <p>c) Containing 30% or more but less than 40% by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no milkfats or containing less than 1.5% by weight of such fats.....</p> <p>2. Other .....</p> <p>d) Containing 40% or more by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no milkfats or containing less than 1.5% by weight of such fats.....</p> | <p>29,2<br/>+ vc</p> <p>29,2<br/>+ vc</p> <p>28<br/>+ vc</p> <p>29,2<br/>+ vc</p> <p>29,2<br/>+ vc</p> <p>29,2<br/>+ vc</p> <p>29,2<br/>+ vc</p> <p>29,2<br/>+ vc</p> | <p>13<br/>+ vc<br/>with a max.<br/>of 35 + ads</p> <p>13<br/>+ vc<br/>with a max.<br/>of 35 + ads</p> <p>13<br/>+ vc<br/>with a max.<br/>of 30 + adf</p> <p>13<br/>+ vc<br/>with a max.<br/>of 35 + ads</p> <p>13<br/>+ vc<br/>with a max.<br/>of 35 + ads</p> <p>13<br/>+ vc<br/>with a max.<br/>of 35 + ads</p> <p>13<br/>+ vc<br/>with a max.<br/>of 35 + ads</p> <p>13<br/>+ vc<br/>with a max.<br/>of 35 + ads</p> |

| Heading number       | Description                                                                                                             | Rate of Duty                      |                                          |
|----------------------|-------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------------------|
|                      |                                                                                                                         | autonomous<br>%<br>or Levy<br>(L) | conventional<br>%                        |
| 1                    | 2                                                                                                                       | 3                                 | 4                                        |
| 19.08<br>(continued) | B. II. d) 2. Other .....                                                                                                | 29,2<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 35 + ads |
|                      | III. Containing 32% or more but less than 50% by weight of starch:                                                      |                                   |                                          |
|                      | a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose): |                                   |                                          |
|                      | 1. Containing no milkfats or containing less than 1.5% by weight of such fats.....                                      | 28<br>+ vc                        | 13<br>+ vc<br>with a max.<br>of 30 + adf |
|                      | 2. Other .....                                                                                                          | 28<br>+ vc                        | 13<br>+ vc<br>with a max.<br>of 30 + adf |
|                      | b) Containing 5% or more but less than 20% by weight of sucrose (including invert sugar expressed as sucrose):          |                                   |                                          |
|                      | 1. Containing no milkfats or containing less than 1.5% by weight of such fats.....                                      | 29,2<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 35 + ads |
|                      | 2. Other .....                                                                                                          | 29,2<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 35 + ads |
|                      | c) Containing 20% or more by weight of sucrose (including invert sugar expressed as sucrose):                           |                                   |                                          |
|                      | 1. Containing no milkfats or containing less than 1.5% by weight of such fats.....                                      | 29,2<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 35 + ads |
|                      | 2. Other .....                                                                                                          | 29,2<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 35 + ads |
|                      | IV. Containing 50% or more but less than 65% by weight of starch:                                                       |                                   |                                          |
|                      | a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose): |                                   |                                          |
|                      | 1. Containing no milkfats or containing less than 1.5% by weight of such fats.....                                      | 28<br>+ vc                        | 13<br>+ vc<br>with a max.<br>of 30 + adf |



| Heading<br>number    | Description                                                                                                                    | Rate of Duty                      |                                          |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------------------|
|                      |                                                                                                                                | autonomous<br>%<br>or Levy<br>(L) | conventional<br>%                        |
| 1                    | 2                                                                                                                              | 3                                 | 4                                        |
| 19.08<br>(continued) | B. IV. a) 2. Other .....                                                                                                       | 28<br>+ vc                        | 13<br>+ vc<br>with a max.<br>of 30 + adf |
|                      | b) Containing 5% or more by weight of sucrose (including invert<br>sugar expressed as sucrose):                                |                                   |                                          |
|                      | 1. Containing no milkfats or containing less than 1.5% by<br>weight of such fats.....                                          | 29,2<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 35 + ads |
|                      | 2. Other .....                                                                                                                 | 29,2<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 35 + ads |
|                      | V. Containing 65% or more by weight of starch:                                                                                 |                                   |                                          |
|                      | a) Containing no sucrose or containing less than 5% by weight of<br>sucrose (including invert sugar expressed as sucrose)..... | 28<br>+ vc                        | 13<br>+ vc<br>with a max.<br>of 30 + adf |
|                      | b) Other .....                                                                                                                 | 29,2<br>+ vc                      | 13<br>+ vc<br>with a max.<br>of 35 + ads |

## CHAPTER 20

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

## Notes

1. This Chapter does not cover:
  - (a) Vegetables or fruit, prepared or preserved by the processes specified in Chapters 7 and 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. The vegetables of headings Nos 20.01 and 20.02 are those which fall in headings Nos 07.01 to 07.05 when imported in the states provided for in those headings
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 7% or more is to be classified under heading No 20.02.

## Additional Notes

1. *The content of various sugars expressed as sucrose ("sugar content") of the products classified within this Chapter corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in Annex III to Regulation (EEC) No 865/68 of the Council dated 28 June 1968) at a temperature of 20 °C and multiplied by the factor:*
  - 0.93 in respect of products of heading No 20.06; or
  - 0.95 in respect of products of the other headings.
2. *The products classified under heading No 20.06 shall be considered as "containing added sugar" when the "sugar content" thereof exceeds by weight the percentages given hereunder, according to the kind of fruit concerned:*
  - pineapples and grapes .....13%
  - other fruits, including mixtures of fruit ..... 9%
3. *The added sugar content of products classified under heading No 20.07 corresponds to the "sugar content" less the figures given hereunder, according to the kind of juice concerned:*
  - lemon or tomato juice ..... 3
  - apple juice .....11
  - grape juice .....15
  - other fruit or vegetable juices, including mixtures of juices .....13

| Heading number | Description                                                                                                                                             | Rate of Duty                      |                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                                                                                         | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                                                                                       | 3                                 | 4                 |
| 20.01          | <b>Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard:</b> |                                   |                   |
|                | A. Mango chutney .....                                                                                                                                  | 22                                | Free              |
|                | B. Other .....                                                                                                                                          | 22                                | 22                |
| 20.02          | <b>Vegetables prepared or preserved otherwise than by vinegar or acetic acid:</b>                                                                       |                                   |                   |
|                | A. Mushrooms .....                                                                                                                                      | 23                                | —                 |
|                | B. Truffles .....                                                                                                                                       | 20                                | 18                |
|                | C. Tomatoes .....                                                                                                                                       | 18                                | 18                |
|                | D. Asparagus .....                                                                                                                                      | 22                                | 22                |
|                | E. Sauerkraut .....                                                                                                                                     | 20                                | —                 |
|                | F. Capers and olives .....                                                                                                                              | 20                                | —                 |
|                | G. Peas; beans in pod .....                                                                                                                             | 24                                | 24                |
|                | H. Other, including mixtures .....                                                                                                                      | 24                                | 22                |
| 20.03          | <b>Fruit preserved by freezing, containing added sugar:</b>                                                                                             |                                   |                   |
|                | A. With a sugar content exceeding 13% by weight.....                                                                                                    | 26 + (L)                          | 26 + ads          |
|                | B. Other .....                                                                                                                                          | 26                                | 26                |
| 20.04          | <b>Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised):</b>                                                      |                                   |                   |
|                | A. Ginger .....                                                                                                                                         | 25                                | Free              |
|                | B. Other:                                                                                                                                               |                                   |                   |
|                | I. With a sugar content exceeding 13% by weight .....                                                                                                   | 25 + (L)                          | 25 + ads          |
|                | II. Other .....                                                                                                                                         | 25                                | 25                |
| 20.05          | <b>Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar:</b>                 |                                   |                   |
|                | A. Chestnut purée and paste:                                                                                                                            |                                   |                   |
|                | I. With a sugar content exceeding 13% by weight.....                                                                                                    | 30 + (L)                          | 30 + ads          |
|                | II. Other .....                                                                                                                                         | 30                                | 30                |
|                | B. Jams and marmalades of citrus fruit:                                                                                                                 |                                   |                   |
|                | I. With a sugar content exceeding 30% by weight.....                                                                                                    | 30 + (L)                          | 27 + ads          |
|                | II. With a sugar content exceeding 13% but not exceeding 30% by weight .....                                                                            | 30 + (L)                          | 27 + ads          |
|                | III. Other .....                                                                                                                                        | 30                                | 27                |
|                | C. Other:                                                                                                                                               |                                   |                   |
|                | I. With a sugar content exceeding 30% by weight:                                                                                                        |                                   |                   |
|                | a) Plum purée and plum paste, in immediate packings of a net capacity exceeding 100 kg, for industrial processing (a).....                              | 30                                | 30 + ads          |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number       | Description                                                                                    | Rate of Duty                      |                   |
|----------------------|------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                                                                | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                                                              | 3                                 | 4                 |
| 20.05<br>(continued) | C. I. b) Other .....                                                                           | 30 + (L)                          | 30 + ads          |
|                      | II. With a sugar content exceeding 13% but not exceeding 30% by weight .....                   | 30 + (L)                          | 30 + ads          |
|                      | III. Other .....                                                                               | 30                                | 30                |
| 20.06                | <b>Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:</b> |                                   |                   |
|                      | A. Nuts (including ground-nuts), roasted, in immediate packings of a net capacity:             |                                   |                   |
|                      | I. Of more than 1 kg .....                                                                     | 17                                | 15                |
|                      | II. Of 1 kg or less .....                                                                      | 22                                | 17                |
|                      | B. Other:                                                                                      |                                   |                   |
|                      | I. Containing added spirit:                                                                    |                                   |                   |
|                      | a) Ginger .....                                                                                | 32                                | —                 |
|                      | b) Pineapples, in immediate packings of a net capacity:                                        |                                   |                   |
|                      | 1. Of more than 1 kg:                                                                          |                                   |                   |
|                      | aa) With a sugar content exceeding 17% by weight .....                                         | 32 + (L)                          | —                 |
|                      | bb) Other .....                                                                                | 32                                | —                 |
|                      | 2. Of 1 kg or less:                                                                            |                                   |                   |
|                      | aa) With a sugar content exceeding 19% by weight .....                                         | 32 + (L)                          | —                 |
|                      | bb) Other .....                                                                                | 32                                | —                 |
|                      | c) Grapes:                                                                                     |                                   |                   |
|                      | 1. With a sugar content exceeding 13% by weight .....                                          | 32 + (L)                          | —                 |
|                      | 2. Other .....                                                                                 | 32                                | —                 |
|                      | d) Peaches, pears and apricots, in immediate packings of a net capacity:                       |                                   |                   |
|                      | 1. Of more than 1 kg:                                                                          |                                   |                   |
|                      | aa) With a sugar content exceeding 13% by weight .....                                         | 32 + (L)                          | —                 |
|                      | bb) Other .....                                                                                | 32                                | —                 |
|                      | 2. Of 1 kg or less:                                                                            |                                   |                   |
|                      | aa) With a sugar content exceeding 15% by weight .....                                         | 32 + (L)                          | —                 |
|                      | bb) Other .....                                                                                | 32                                | —                 |
|                      | e) Other fruits:                                                                               |                                   |                   |
|                      | 1. With a sugar content exceeding 9% by weight .....                                           | 32 + (L)                          | —                 |
|                      | 2. Other .....                                                                                 | 32                                | —                 |
|                      | f) Mixtures of fruit:                                                                          |                                   |                   |
|                      | 1. With a sugar content exceeding 9% by weight .....                                           | 32 + (L)                          | —                 |

| Heading number       | Description                                                                              | Rate of Duty                      |                        |
|----------------------|------------------------------------------------------------------------------------------|-----------------------------------|------------------------|
|                      |                                                                                          | autonomous<br>%<br>or Levy<br>(L) | conventional<br>%<br>% |
| 1                    | 2                                                                                        | 3                                 | 4                      |
| 20.06<br>(continued) | B. I. f) 2. Other .....                                                                  | 32                                | —                      |
|                      | II. Not containing added spirit:                                                         |                                   |                        |
|                      | a) Containing added sugar, in immediate packings of a net capacity of more than 1 kg:    |                                   |                        |
|                      | 1. Ginger .....                                                                          | 23                                | Free                   |
|                      | 2. Grapefruit segments .....                                                             | 23<br>+ (L)                       | 20<br>+ ads            |
|                      | 3. Mandarins .....                                                                       | 23<br>+ (L)                       | 21<br>+ ads            |
|                      | 4. Grapes .....                                                                          | 23<br>+ (L)                       | 22<br>+ ads            |
|                      | 5. Pineapples:                                                                           |                                   |                        |
|                      | aa) With a sugar content exceeding 17% by weight.....                                    | 23<br>+ (L)                       | 22<br>+ ads            |
|                      | bb) Other .....                                                                          | 23                                | 22                     |
|                      | 6. Peaches, pears and apricots:                                                          |                                   |                        |
|                      | aa) With a sugar content exceeding 13% by weight.....                                    | 23<br>+ (L)                       | 22<br>+ ads            |
|                      | bb) Other .....                                                                          | 23                                | 22                     |
|                      | 7. Other fruits .....                                                                    | 23<br>+ (L)                       | 22<br>+ ads            |
|                      | 8. Mixtures of fruit:                                                                    |                                   |                        |
|                      | aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruits..... | 23<br>+ (L)                       | 21<br>+ ads            |
|                      | bb) Other .....                                                                          | 23<br>+ (L)                       | 22<br>+ ads            |
|                      | b) Containing added sugar, in immediate packings of a net capacity of 1 kg or less:      |                                   |                        |
|                      | 1. Ginger .....                                                                          | 27                                | Free                   |
|                      | 2. Grapefruit segments .....                                                             | 27<br>+ (L)                       | 20<br>+ ads            |
|                      | 3. Mandarins .....                                                                       | 27<br>+ (L)                       | 22<br>+ ads            |
|                      | 4. Grapes .....                                                                          | 27<br>+ (L)                       | 24<br>+ ads            |
|                      | 5. Pineapples:                                                                           |                                   |                        |
|                      | aa) With a sugar content exceeding 19% by weight.....                                    | 27<br>+ (L)                       | 24<br>+ ads            |
|                      | bb) Other .....                                                                          | 27                                | 24                     |
|                      | 6. Peaches, pears and apricots:                                                          |                                   |                        |
|                      | aa) With a sugar content exceeding 15% by weight.....                                    | 27<br>+ (L)                       | 24<br>+ ads            |
|                      | bb) Other .....                                                                          | 27                                | 24                     |
|                      | 7. Other fruits .....                                                                    | 27<br>+ (L)                       | 24<br>+ ads            |

(b) In certain conditions a countervailing tax is provided for in respect of certain products in addition to the customs duty.

| Heading<br>number    | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Rate of Duty                      |                   |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3                                 | 4                 |
| 20.07<br>(continued) | <p>B. Of a specific gravity of 1.33 or less at 15° C:</p> <p>I. Grape, apple and pear juice (including grape must); mixtures of apple and pear juice:</p> <p>a) Of a value exceeding 18 UA per 100 kg net weight:</p> <p>1. Grape juice (including grape must):</p> <p>aa) With an added sugar content exceeding 30% by weight 28 (a)</p> <p>bb) Other ..... 28 (b) (a)</p> <p>2. Apple and pear juice:</p> <p>aa) Containing added sugar ..... 25 24<br/>+ ads</p> <p>bb) Other ..... 25 25</p> <p>3. Mixtures of apple and pear juice ..... 25 —</p> <p>b) Of a value of 18 UA or less per 100 kg net weight:</p> <p>1. Grape juice (including grape must):</p> <p>aa) With an added sugar content exceeding 30% by weight 28<br/>+ (L) 28 + ads</p> <p>bb) Other ..... 28 (a)</p> <p>2. Apple juice:</p> <p>aa) With an added sugar content exceeding 30% by weight 25<br/>+ (L) 24 + ads</p> <p>bb) With an added sugar content of 30% or less by weight 25 24<br/>+ ads</p> <p>cc) Not containing added sugar..... 25 25</p> <p>3. Pear juice:</p> <p>aa) With an added sugar content exceeding 30% by weight 25<br/>+ (L) 24 + ads</p> <p>bb) With an added sugar content of 30% or less by weight 25 24<br/>+ ads</p> <p>cc) Not containing added sugar..... 25 25</p> <p>4. Mixtures of apple and pear juice:</p> <p>aa) With an added sugar content exceeding 30% by weight 25<br/>+ (L) —</p> <p>bb) Other ..... 25 —</p> <p>II. Other:</p> <p>a) Of a value exceeding 30 UA per 100 kg net weight:</p> <p>1. Orange juice ..... 21 (a)</p> <p>2. Grapefruit juice ..... 21 (a)</p> <p>3. Lemon juice and other citrus fruit juices:</p> <p>aa) Containing added sugar ..... 21 18<br/>+ ads</p> <p>bb) Other ..... 21 19</p> |                                   |                   |

(a) See Annex.

(b) In certain conditions a countervailing tax is provided for in respect of certain products in addition to the customs duty.

| Heading<br>number    | Description                                              | Rate of Duty                      |                   |
|----------------------|----------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                          | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                        | 3                                 | 4                 |
| 20.07<br>(continued) | B. II. a) 4. Pineapple juice:                            |                                   |                   |
|                      | aa) Containing added sugar .....                         | 22                                | 19<br>+ ads       |
|                      | bb) Other .....                                          | 22                                | 20                |
|                      | 5. Tomato juice:                                         |                                   |                   |
|                      | aa) Containing added sugar .....                         | 21                                | 20<br>+ ads       |
|                      | bb) Other .....                                          | 21                                | 21                |
|                      | 6. Other fruit and vegetable juices:                     |                                   |                   |
|                      | aa) Containing added sugar .....                         | 24                                | 21<br>+ ads       |
|                      | bb) Other .....                                          | 24                                | 22                |
|                      | 7. Mixtures:                                             |                                   |                   |
|                      | aa) Of citrus fruit juices and pineapple juice:          |                                   |                   |
|                      | 11. Containing added sugar .....                         | 22                                | 19<br>+ ads       |
|                      | 22. Other .....                                          | 22                                | 20                |
|                      | bb) Other:                                               |                                   |                   |
|                      | 11. Containing added sugar .....                         | 24                                | 21<br>+ ads       |
|                      | 22. Other .....                                          | 24                                | 22                |
|                      | b) Of a value of 30 UA or less per 100 kg net weight:    |                                   |                   |
|                      | 1. Orange juice:                                         |                                   |                   |
|                      | aa) With an added sugar content exceeding 30% by weight  | 21<br>+ (L)                       | 19<br>+ ads       |
|                      | bb) Other .....                                          | 21                                | (a)               |
|                      | 2. Grapefruit juice:                                     |                                   |                   |
|                      | aa) With an added sugar content exceeding 30% by weight  | 21<br>+ (L)                       | 15<br>+ ads       |
|                      | bb) Other .....                                          | 21                                | (a)               |
|                      | 3. Lemon juice:                                          |                                   |                   |
|                      | aa) With an added sugar content exceeding 30% by weight  | 21<br>+ (L)                       | 18<br>+ (ads)     |
|                      | bb) With an added sugar content of 30% or less by weight | 21                                | 18<br>+ ads       |
|                      | cc) Not containing added sugar .....                     | 21                                | 19                |

(a) See Annex.



| Heading<br>number    | Description                                                    | Rate of Duty                      |                   |
|----------------------|----------------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                                | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                              | 3                                 | 4                 |
| 20.07<br>(continued) | B. II. b) 4. Other citrus fruit juices:                        |                                   |                   |
|                      | aa) With an added sugar content exceeding 30% by weight        | 21<br>+ (L)                       | 18<br>+ ads       |
|                      | bb) With an added sugar content of 30% or less by weight       | 21                                | 18<br>+ ads       |
|                      | cc) Not containing added sugar .....                           | 21                                | 19                |
|                      | 5. Pineapple juice:                                            |                                   |                   |
|                      | aa) With an added sugar content exceeding 30% by weight        | 22<br>+ (L)                       | 19<br>+ ads       |
|                      | bb) With an added sugar content of 30% or less by weight       | 22                                | 19<br>+ ads       |
|                      | cc) Not containing added sugar .....                           | 22                                | 20                |
|                      | 6. Tomato juice:                                               |                                   |                   |
|                      | aa) With an added sugar content exceeding 30% by weight        | 21<br>+ (L)                       | 20<br>+ ads       |
|                      | bb) With an added sugar content of 30% or less by weight       | 21                                | 20<br>+ ads       |
|                      | cc) Not containing added sugar .....                           | 21                                | 21                |
|                      | 7. Other fruit and vegetable juices:                           |                                   |                   |
|                      | aa) With an added sugar content exceeding 30% by weight        | 24<br>+ (L)                       | 21<br>+ ads       |
|                      | bb) With an added sugar content of 30% or less by weight       | 24                                | 21<br>+ ads       |
|                      | cc) Not containing added sugar .....                           | 24                                | 22                |
|                      | 8. Mixtures:                                                   |                                   |                   |
|                      | aa) Of citrus fruit juices and pineapple juice:                |                                   |                   |
|                      | 11. With an added sugar content exceeding 30% by weight .....  | 22<br>+ (L)                       | 19<br>+ ads       |
|                      | 22. With an added sugar content of 30% or less by weight ..... | 22                                | 19<br>+ ads       |
|                      | 33. Not containing added sugar .....                           | 22                                | 20                |
|                      | bb) Other:                                                     |                                   |                   |
|                      | 11. With an added sugar content exceeding 30% by weight .....  | 24<br>+ (L)                       | 21<br>+ ads       |
|                      | 22. With an added sugar content of 30% or less by weight ..... | 24                                | 21<br>+ ads       |
|                      | 33. Not containing added sugar .....                           | 24                                | 22                |

## 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) Spices and other products of headings Nos 09.04 to 09.10; or
  - (d) Yeast put up as a medicament and other products of 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.
3. For the purposes of heading No 21.05, the expression "homogenised composite food preparations" means preparations of a kind used as infant food or for dietetic purposes, consisting of a finely homogenised mixture of two or more basic ingredients such as meat (including meat offal), fish, vegetables and fruit. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients other than meat, meat offal or fish.

## Additional Note

*For the purposes of subheading 21.07 E, the term "cheese fondues" shall be taken to mean preparations containing 12% or more but less than 18% of milkfats and made from melted cheese (Emmentaler and Gruyère exclusively) with the addition of white wine, kirsch, starch and spices and put up in immediate packings of a net capacity of 1 kg or less.*

*Entry under the aforementioned subheading is furthermore subject to the production of a certificate issued in the conditions laid down by the competent authorities of the European Communities.*

| Heading number | Description                                                                                               | Rate of Duty                      |                   |
|----------------|-----------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                                           | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                                         | 3                                 | 4                 |
| <b>21.01</b>   | <b>Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof:</b> |                                   |                   |
|                | A. Roasted chicory and other roasted coffee substitutes:                                                  |                                   |                   |
|                | I. Roasted chicory .....                                                                                  | 18                                | —                 |
|                | II. Other .....                                                                                           | 16,9<br>+ vc                      | 8<br>+ vc         |
|                | B. Extracts, essences and concentrates of the products described under subheading A:                      |                                   |                   |
|                | I. Of roasted chicory .....                                                                               | 22                                | —                 |
|                | II. Other .....                                                                                           | 16,9 (a)<br>+ vc                  | —                 |

(a) Duty suspended to 14% for an indefinite period.

| Heading number | Description                                                                                                                               | Rate of Duty                      |                   |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                                                                           | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                                                                         | 3                                 | 4                 |
| 21.02          | <b>Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates:</b> |                                   |                   |
|                | A. Extracts, essences or concentrates of coffee; preparations with a basis of those extracts, essences or concentrates .....              | 30                                | 18                |
|                | B. Extracts, essences or concentrates of tea or maté; preparations with a basis of those extracts, essences or concentrates .....         | 30                                | 12                |
| 21.03          | <b>Mustard flour and prepared mustard:</b>                                                                                                |                                   |                   |
|                | A. Mustard flour, in immediate packings of a net capacity:                                                                                |                                   |                   |
|                | I. Of 1 kg or less. ....                                                                                                                  | 10                                | 8                 |
|                | II. Of more than 1 kg .....                                                                                                               | 5                                 | 4                 |
|                | B. Prepared mustard .....                                                                                                                 | 17                                | 16                |
| 21.04          | <b>Sauces; mixed condiments and mixed seasonings:</b>                                                                                     |                                   |                   |
|                | A. Mango chutney, liquid .....                                                                                                            | 20                                | Free              |
|                | B. Other .....                                                                                                                            | 20                                | 18                |
| 21.05          | <b>Soups and broths, in liquid, solid or powder form; homogenised composite food preparations:</b>                                        |                                   |                   |
|                | A. Soups and broths, in liquid, solid or powder form .....                                                                                | 22                                | 18                |
|                | B. Homogenised composite food preparations .....                                                                                          | 24                                | 22                |
| 21.06          | <b>Natural yeasts (active or inactive); prepared baking powders:</b>                                                                      |                                   |                   |
|                | A. Active natural yeasts:                                                                                                                 |                                   |                   |
|                | I. Culture yeast .....                                                                                                                    | 23                                | 17                |
|                | II. Bakers' yeast:                                                                                                                        |                                   |                   |
|                | a) Dried .....                                                                                                                            | 22,1<br>+ vc                      | 15<br>+ vc        |
|                | b) Other .....                                                                                                                            | 22,1<br>+ vc                      | 15<br>+ vc        |
|                | III. Other .....                                                                                                                          | 31                                | 23                |
|                | B. Inactive natural yeasts:                                                                                                               |                                   |                   |
|                | I. In tablet, cube or similar form, or in immediate packings of a net capacity of 1 kg or less .....                                      | 17                                | 13                |
|                | II. Other .....                                                                                                                           | 10                                | 8                 |
|                | C. Prepared baking powders .....                                                                                                          | 19                                | 9,5               |

| Heading number | Description                                                                                                                            | Rate of Duty                      |                   |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                                                                        | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                                                                      | 3                                 | 4                 |
| 21.07          | Food preparations not elsewhere specified or included:                                                                                 |                                   |                   |
|                | A. Cereals in grain or ear form, pre-cooked or otherwise prepared:                                                                     |                                   |                   |
|                | I. Maize .....                                                                                                                         | 20,8                              | 13                |
|                |                                                                                                                                        | + vc                              | + vc              |
|                | II. Rice .....                                                                                                                         | 20,8                              | 13                |
|                |                                                                                                                                        | + vc                              | + vc              |
|                | III. Other .....                                                                                                                       | 20,8                              | 13                |
|                |                                                                                                                                        | + vc                              | + vc              |
|                | B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked: |                                   |                   |
|                | I. Not stuffed, cooked .....                                                                                                           | 20,8                              | 13                |
|                |                                                                                                                                        | + vc                              | + vc              |
|                | II. Stuffed:                                                                                                                           |                                   |                   |
|                | a) Cooked .....                                                                                                                        | 20,8                              | 13                |
|                |                                                                                                                                        | + vc                              | + vc              |
|                | b) Other .....                                                                                                                         | 20,8                              | 13                |
|                |                                                                                                                                        | + vc                              | + vc              |
|                | C. Ice-cream (not including ice-cream powder) and other ices:                                                                          |                                   |                   |
|                | I. Containing no milkfats or containing less than 3% by weight of such fats .....                                                      | 20,8                              | 13                |
|                |                                                                                                                                        | + vc                              | + vc              |
|                | II. Containing by weight of milkfats:                                                                                                  |                                   |                   |
|                | a) 3% or more but less than 7% .....                                                                                                   | 20,8                              | 13                |
|                |                                                                                                                                        | + vc                              | + vc              |
|                | b) 7% or more .....                                                                                                                    | 20,8                              | 13                |
|                |                                                                                                                                        | + vc                              | + vc              |
|                | D. Prepared yoghurt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes:                     |                                   |                   |
|                | I. Prepared yoghurt:                                                                                                                   |                                   |                   |
|                | a) In powder form, containing by weight of milkfats:                                                                                   |                                   |                   |
|                | 1. Less than 1.5% .....                                                                                                                | 20,8                              | 13                |
|                |                                                                                                                                        | + vc                              | + vc              |
|                | 2. 1.5% or more .....                                                                                                                  | 20,8                              | 13                |
|                |                                                                                                                                        | + vc                              | + vc              |
|                | b) Other, containing by weight of milkfats:                                                                                            |                                   |                   |
|                | 1. Less than 1.5% .....                                                                                                                | 20,8                              | 13                |
|                |                                                                                                                                        | + vc                              | + vc              |
|                | 2. 1.5% or more but less than 4% .....                                                                                                 | 20,8                              | 13                |
|                |                                                                                                                                        | + vc                              | + vc              |
|                | 3. 4% or more .....                                                                                                                    | 20,8                              | 13                |
|                |                                                                                                                                        | + vc                              | + vc              |
|                | II. Other, containing by weight of milkfats:                                                                                           |                                   |                   |
|                | a) Less than 1.5% and containing by weight of milk proteins (nitrogen content $\times 6.38$ ):                                         |                                   |                   |
|                | 1. Less than 40% .....                                                                                                                 | 20,8                              | 13                |
|                |                                                                                                                                        | + vc                              | + vc              |
|                | 2. 40% or more but less than 55% .....                                                                                                 | 20,8                              | 13                |
|                |                                                                                                                                        | + vc                              | + vc              |

| Heading number       | Description                                                                                                             | Rate of Duty                                 |                |
|----------------------|-------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|----------------|
|                      |                                                                                                                         | autonomous % or Levy (L)                     | conventional % |
| 1                    | 2                                                                                                                       | 3                                            | 4              |
| 21.07<br>(continued) | D. II. a) 3. 55% or more but less than 70%.....                                                                         | 20,8<br>+ vc                                 | 13<br>+ vc     |
|                      | 4. 70% or more .....                                                                                                    | 20,8<br>+ vc                                 | 13<br>+ vc     |
|                      | b) 1.5% or more .....                                                                                                   | 20,8<br>+ vc                                 | 13<br>+ vc     |
|                      | E. Cheese fondues .....                                                                                                 | 20,8<br>+ vc                                 | 13<br>+ vc     |
|                      | F. Other:                                                                                                               | with a max.<br>of 35 UA<br>per 100 kg<br>net |                |
|                      | I. Containing no milkfats or containing less than 1.5% by weight of such fats:                                          |                                              |                |
|                      | a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose): | 25                                           | 20             |
|                      | 1. Containing no starch or less than 5% by weight of starch..                                                           |                                              |                |
|                      | 2. Containing by weight of starch:                                                                                      | 20,8<br>+ vc                                 | 13<br>+ vc     |
|                      | aa) 5% or more but less than 32% .....                                                                                  |                                              |                |
|                      | bb) 32% or more but less than 45%.....                                                                                  | 20,8<br>+ vc                                 | 13<br>+ vc     |
|                      | cc) 45% or more .....                                                                                                   | 20,8<br>+ vc                                 | 13<br>+ vc     |
|                      | b) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose):          | 20,8<br>+ vc                                 | 13<br>+ vc     |
|                      | 1. Containing no starch or containing less than 5% by weight of starch .....                                            |                                              |                |
|                      | 2. Containing by weight of starch:                                                                                      | 20,8<br>+ vc                                 | 13<br>+ vc     |
|                      | aa) 5% or more but less than 32% .....                                                                                  |                                              |                |
|                      | bb) 32% or more but less than 45% .....                                                                                 | 20,8<br>+ vc                                 | 13<br>+ vc     |
|                      | cc) 45% or more .....                                                                                                   | 20,8<br>+ vc                                 | 13<br>+ vc     |
|                      | c) Containing 15% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose):         | 20,8<br>+ vc                                 | 13<br>+ vc     |
|                      | 1. Containing no starch or containing less than 5% by weight of starch .....                                            |                                              |                |
|                      | 2. Containing by weight of starch:                                                                                      | 20,8<br>+ vc                                 | 13<br>+ vc     |
|                      | aa) 5% or more but less than 32% .....                                                                                  |                                              |                |
|                      | bb) 32% or more but less than 45% .....                                                                                 | 20,8<br>+ vc                                 | 13<br>+ vc     |
|                      | cc) 45% or more .....                                                                                                   | 20,8<br>+ vc                                 | 13<br>+ vc     |

| Heading number       | Description                                                                                                             | Rate of Duty                      |                   |
|----------------------|-------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                                                                                         | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                                                                                       | 3                                 | 4                 |
| 21.07<br>(continued) | F. I. d) Containing 30% or more but less than 50% by weight of sucrose (including invert sugar expressed as sucrose):   |                                   |                   |
|                      | 1. Containing no starch or containing less than 5% by weight of starch .....                                            | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | 2. Containing by weight of starch:                                                                                      |                                   |                   |
|                      | aa) 5% or more but less than 32% .....                                                                                  | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | bb) 32% or more .....                                                                                                   | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | e) Containing 50% or more but less than 85% by weight of sucrose (including invert sugar expressed as sucrose):         |                                   |                   |
|                      | 1. Containing no starch or containing less than 5% by weight of starch .....                                            | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | 2. Other .....                                                                                                          | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | f) Containing 85% or more by weight of sucrose (including invert sugar expressed as sucrose) .....                      | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | II. Containing 1,5% or more but less than 6% by weight of milkfats:                                                     |                                   |                   |
|                      | a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose): |                                   |                   |
|                      | 1. Containing no starch or containing less than 5% by weight of starch .....                                            | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | 2. Containing by weight of starch:                                                                                      |                                   |                   |
|                      | aa) 5% or more but less than 32% .....                                                                                  | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | bb) 32% or more but less than 45% .....                                                                                 | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | cc) 45% or more .....                                                                                                   | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | b) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose):          |                                   |                   |
|                      | 1. Containing no starch or containing less than 5% by weight of starch .....                                            | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | 2. Containing by weight of starch:                                                                                      |                                   |                   |
|                      | aa) 5% or more but less than 32% .....                                                                                  | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | bb) 32% or more .....                                                                                                   | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | c) Containing 15% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose):         |                                   |                   |
|                      | 1. Containing no starch or containing less than 5% by weight of starch .....                                            | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | 2. Containing by weight of starch:                                                                                      |                                   |                   |
|                      | aa) 5% or more but less than 32% .....                                                                                  | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | bb) 32% or more .....                                                                                                   | 20,8<br>+ vc                      | 13<br>+ vc        |

| Heading number       | Description                                                                                                             | Rate of Duty                      |                   |
|----------------------|-------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                                                                                         | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                                                                                       | 3                                 | 4                 |
| 21.07<br>(continued) | F. II. d) Containing 30% or more but less than 50% by weight of sucrose (including invert sugar expressed as sucrose):  |                                   |                   |
|                      | 1. Containing no starch or containing less than 5% by weight of starch .....                                            | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | 2. Other .....                                                                                                          | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | e) Containing 50% or more by weight of sucrose (including invert sugar expressed as sucrose) .....                      | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | III. Containing 6% or more but less than 12% by weight of milkfats:                                                     |                                   |                   |
|                      | a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose): |                                   |                   |
|                      | 1. Containing no starch or containing less than 5% by weight of starch .....                                            | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | 2. Containing by weight of starch:                                                                                      |                                   |                   |
|                      | aa) 5% or more but less than 32% .....                                                                                  | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | bb) 32% or more .....                                                                                                   | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | b) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose):          |                                   |                   |
|                      | 1. Containing no starch or containing less than 5% by weight of starch .....                                            | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | 2. Other .....                                                                                                          | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | c) Containing 15% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose):         |                                   |                   |
|                      | 1. Containing no starch or containing less than 5% by weight of starch .....                                            | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | 2. Other .....                                                                                                          | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | d) Containing 30% or more but less than 50% by weight of sucrose (including invert sugar expressed as sucrose):         |                                   |                   |
|                      | 1. Containing no starch or containing less than 5% by weight of starch .....                                            | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | 2. Other .....                                                                                                          | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | e) Containing 50% or more by weight of sucrose (including invert sugar expressed as sucrose) .....                      | 20,8<br>+ vc                      | 13<br>+ vc        |

| Heading<br>number    | Description                                                                                                             | Rate of Duty                      |                   |
|----------------------|-------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                      |                                                                                                                         | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                    | 2                                                                                                                       | 3                                 | 4                 |
| 21.07<br>(continued) | F. IV. Containing 12% or more but less than 18% by weight of milkfats:                                                  |                                   |                   |
|                      | a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose): |                                   |                   |
|                      | 1. Containing no starch or containing less than 5% by weight of starch .....                                            | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | 2. Other .....                                                                                                          | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | b) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose):          |                                   |                   |
|                      | 1. Containing no starch or containing less than 5% by weight of starch .....                                            | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | 2. Other .....                                                                                                          | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | c) Containing 15% or more by weight of sucrose (including invert sugar expressed as sucrose) .....                      | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | V. Containing 18% or more but less than 26% by weight of milkfats:                                                      |                                   |                   |
|                      | a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose): |                                   |                   |
|                      | 1. Containing no starch or containing less than 5% by weight of starch .....                                            | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | 2. Other .....                                                                                                          | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | b) Containing 5% or more by weight of sucrose (including invert sugar expressed as sucrose) .....                       | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | VI. Containing 26% or more but less than 45% by weight of milkfats:                                                     |                                   |                   |
|                      | a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose): |                                   |                   |
|                      | 1. Containing no starch or containing less than 5% by weight of starch .....                                            | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | 2. Other .....                                                                                                          | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | b) Containing 5% or more but less than 25% by weight of sucrose (including invert sugar expressed as sucrose):          |                                   |                   |
|                      | 1. Containing no starch or containing less than 5% by weight of starch .....                                            | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | 2. Other .....                                                                                                          | 20,8<br>+ vc                      | 13<br>+ vc        |
|                      | c) Containing 25% or more by weight of sucrose (including invert sugar expressed as sucrose) .....                      | 20,8<br>+ vc                      | 13<br>+ vc        |



| Heading<br>number           | Description                                                                                                                 | Rate of Duty                      |                   |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                             |                                                                                                                             | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                           | 2                                                                                                                           | 3                                 | 4                 |
| <b>21.07</b><br>(continued) | <b>F. VII. Containing 45% or more but less than 65% by weight of milkfats:</b>                                              |                                   |                   |
|                             | a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):     |                                   |                   |
|                             | 1. Containing no starch or containing less than 5% by weight of starch .....                                                | 20,8<br>+ vc                      | 13<br>+ vc        |
|                             | 2. Other .....                                                                                                              | 20,8<br>+ vc                      | 13<br>+ vc        |
|                             | b) Containing 5% or more by weight of sucrose (including invert sugar expressed as sucrose):                                |                                   |                   |
|                             | 1. Containing no starch or containing less than 5% by weight of starch.....                                                 | 20,8<br>+ vc                      | 13<br>+ vc        |
|                             | 2. Other .....                                                                                                              | 20,8<br>+ vc                      | 13<br>+ vc        |
|                             | <b>VIII. Containing 65% or more but less than 85% by weight of milkfats:</b>                                                |                                   |                   |
|                             | a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)..... | 20,8<br>+ vc                      | 13<br>+ vc        |
|                             | b) Other .....                                                                                                              | 20,8<br>+ vc                      | 13<br>+ vc        |
|                             | <b>IX. Containing 85% or more by weight of milkfats.....</b>                                                                | 20,8<br>+ vc                      | 13<br>+ vc        |

## CHAPTER 22

## BEVERAGES, SPIRITS AND VINEGAR

## Notes

1. This Chapter does not cover:
  - (a) Sea water (heading No 25.01);
  - (b) Distilled and conductivity water and water of similar purity (heading No 28.58);
  - (c) Acetic acid of a concentration exceeding 10% 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 15° C.

## Additional Notes

1. For the purposes of headings Nos 22.04, 22.05 and 22.06 and subheading 22.07 A:
  - (a) "actual alcoholic strength" means the number of volumes of alcohol contained in 100 volumes of the product;
  - (b) "potential alcoholic strength" means the number of volumes of alcohol capable of being produced by total fermentation of the sugars contained in 100 volumes of the product;
  - (c) "total alcoholic strength" means the sum of the actual and potential alcoholic strengths;
  - (d) "degree of alcohol" means the actual alcoholic strength.Determination of the alcoholic strength must be carried out at 20° C.
2. For the purposes of heading No 22.04, "grape must in fermentation" means grape must having an actual alcoholic strength of less than three fifths of the total alcoholic strength.
3. For the purposes of heading No 22.05:
  - A. "Sparkling wine" (subheading 22.05 A) means a product having an actual alcoholic strength of not less than 8.5°, obtained:
    - either by first or second alcoholic fermentation of fresh grapes, grape must or wine, and releasing, when the container is opened, carbon dioxide derived exclusively from the fermentation,
    - or from wine and releasing, when the container is opened, carbon dioxide derived wholly or partly from the addition of this gas,and having, when kept at a temperature of 20° C in closed containers, an excess pressure of not less than 3 atmospheres.
  - B. "Total dry extract" means the content in grammes per litre of all the substances in a product which, under given physical conditions, do not volatilise.

The total dry extract must be determined with the densimeter at 20° C.

C. (a) *The presence in the products falling within subheading 22.05 C of the quantities of total dry extract per litre indicated in I, II, III and IV below does not affect their classification:*

- I. *Products of an alcoholic strength of not more than 13°: 90 g or less of total dry extract per litre;*
- II. *Products of an alcoholic strength of more than 13° but not more than 15°: 130 g or less of total dry extract per litre;*
- III. *Products of an alcoholic strength of more than 15° but not more than 18°: 130 g or less of total dry extract per litre;*
- IV. *Products of an alcoholic strength of more than 18° but not more than 22°: 330 g or less of total dry extract per litre.*

*Products with a total dry extract exceeding the maximum quantity shown above in each category are to be classified in the next following category, except that if the total dry extract exceeds 330 g per litre the products are to be classified in subheading 22.05 C V.*

(b) *The above rules do not apply to products with a registered designation of origin falling within subheadings 22.05 C III a) and 22.05 C IV a).*

4. *Subheading 22.05 C shall be taken to include:*

(a) *Wine fortified for distillation, that is to say a product:*

- *having an actual alcoholic strength of not less than 18° but not more than 24°,*
- *obtained exclusively by the addition to wine containing no residual sugar of an unrectified product derived from the distillation of wine and having a maximum actual alcoholic strength of 86°, and*
- *having a maximum volatile acidity of 2.40 g/l, expressed as acetic acid;*

(b) *Liqueur wine, ("vin de liqueur") that is to say a product:*

- *having a total alcoholic strength of not less than 17.5° and an actual alcoholic strength of not less than 15° but not more than 22°, and*
- *obtained from grape must, new wine still in fermentation or wine:*
  - *by freezing, or*
  - *by the addition, during or after fermentation, of a product derived from the distillation of wine.*

5. *For the purposes of subheadings 22.05 C III a) and 22.05 C IV a), the expression "registered designation of origin" applies only to the following wines: port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel.*

*Entry under these subheadings is also subject to the production of a certificate of origin recognised by the competent authorities.*

6. *For the purposes of subheading 22.07 A, the expression "piquette" means the product obtained by the fermentation of untreated grape marc macerated in water or by the extraction of fermented grape marc with water.*

7. *For the purposes of subheading 22.10 A, the expression "wine vinegar" means vinegar obtained exclusively by acetous fermentation of wine and having a total acidity of not less than 60 g/l, expressed as acetic acid.*

| Heading number | Description                                                                                                                                                                                                                              | Rate of Duty                      |                   |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                                                                                                                                                                          | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                        | 3                                 | 4                 |
| 22.01          | <b>Waters, including spa waters and aerated waters; ice and snow:</b>                                                                                                                                                                    |                                   |                   |
|                | A. Spa waters, natural or artificial; aerated waters .....                                                                                                                                                                               | 8                                 | 4                 |
|                | B. Other .....                                                                                                                                                                                                                           | Free                              | Free              |
| 22.02          | <b>Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07:</b>                                                        |                                   |                   |
|                | A. Not containing milk or milkfats .....                                                                                                                                                                                                 | 20                                | 15                |
|                | B. Other, containing by weight of milkfats:                                                                                                                                                                                              |                                   |                   |
|                | I. Less than 0.2% .....                                                                                                                                                                                                                  | 12,7<br>+ vc                      | 8<br>+ vc         |
|                | II. 0.2% or more but less than 2% .....                                                                                                                                                                                                  | 12,7<br>+ vc                      | 8<br>+ vc         |
|                | III. 2% or more .....                                                                                                                                                                                                                    | 12,7<br>+ vc                      | 8<br>+ vc         |
| 22.03          | Beer made from malt .....                                                                                                                                                                                                                | 30                                | 24                |
| 22.04          | Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol .....                                                                                                                                | 40 (a)                            | —                 |
| 22.05          | <b>Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:</b>                                                                                                                                           |                                   |                   |
|                | A. Sparkling wine .....                                                                                                                                                                                                                  | 40 UA<br>per hl (a)               | —                 |
|                | B. Wine in bottles with 'mushroom' corks held in place by ties or fastenings, and wine in other containers having an excess pressure of not less than 1 atmosphere but less than 3 atmospheres, measured at a temperature of 20° C ..... | 40 UA<br>per hl (a)               | —                 |
|                | C. Other:                                                                                                                                                                                                                                |                                   |                   |
|                | I. Of an actual alcoholic strength not exceeding 13°, in containers holding:                                                                                                                                                             |                                   |                   |
|                | a) 2 litres or less .....                                                                                                                                                                                                                | 12 UA<br>per hl (a)               | —                 |
|                | b) More than 2 litres .....                                                                                                                                                                                                              | 9 UA<br>per hl (a)                | 9 UA<br>per hl    |
|                | II. Of an actual alcoholic strength exceeding 13° but not exceeding 15°, in containers holding:                                                                                                                                          |                                   |                   |
|                | a) 2 litres or less .....                                                                                                                                                                                                                | 14 UA<br>per hl (a)               | —                 |
|                | b) More than 2 litres .....                                                                                                                                                                                                              | 11 UA<br>per hl (a)               | 11 UA<br>per hl   |
|                | III. Of an actual alcoholic strength exceeding 15° but not exceeding 18°;                                                                                                                                                                |                                   |                   |
|                | a) With a registered designation of origin, in containers holding:                                                                                                                                                                       |                                   |                   |
|                | 1. 2 litres or less .....                                                                                                                                                                                                                | 15 UA<br>per hl                   | 13,5 UA<br>per hl |

(a) In certain conditions a countervailing tax is provided for in respect of certain products in addition to the customs duty.

| Heading number       | Description                                                                                    | Rate of Duty                                     |                |
|----------------------|------------------------------------------------------------------------------------------------|--------------------------------------------------|----------------|
|                      |                                                                                                | autonomous % or Levy (L)                         | conventional % |
| 1                    | 2                                                                                              | 3                                                | 4              |
| 22.05<br>(continued) | C. III. a) 2. More than 2 litres:                                                              |                                                  |                |
|                      | aa) Port, Madeira, sherry and Setubal muscatel .....                                           | 12 UA per hl                                     | 11 UA per hl   |
|                      | bb) Other .....                                                                                | 12 UA per hl                                     | —              |
|                      | b) Other, in containers holding:                                                               |                                                  |                |
|                      | 1. 2 litres or less .....                                                                      | 17 UA per hl (a)                                 | —              |
|                      | 2. More than 2 litres .....                                                                    | 14 UA per hl (a)                                 | —              |
|                      | IV. Of an actual alcoholic strength exceeding 18° but not exceeding 22°:                       |                                                  |                |
|                      | a) With a registered designation of origin, in containers holding:                             |                                                  |                |
|                      | 1. 2 litres or less .....                                                                      | 16 UA per hl                                     | 14,5 UA per hl |
|                      | 2. More than 2 litres:                                                                         |                                                  |                |
|                      | aa) Port, Madeira, sherry and Setubal museatel .....                                           | 13 UA per hl                                     | 12 UA per hl   |
|                      | bb) Other .....                                                                                | 13 UA per hl                                     | —              |
|                      | b) Other .....                                                                                 | 19 UA per hl (a)                                 | 19 UA per hl   |
|                      | V. Of an actual alcoholic strength exceeding 22°, in containers holding:                       |                                                  |                |
|                      | a) 2 litres or less .....                                                                      | 1,60 UA per hl and per degree + 10 UA per hl (a) | —              |
|                      | b) More than 2 litres .....                                                                    | 1,60 UA per hl and per degree (a)                | —              |
| 22.06                | Vermouths, and other wines of fresh grapes flavoured with aromatic extracts:                   |                                                  |                |
|                      | A. Of an actual alcoholic strength of 18° or less, in containers holding:                      |                                                  |                |
|                      | I. 2 litres or less .....                                                                      | 17 UA per hl                                     | —              |
|                      | II. More than 2 litres .....                                                                   | 14 UA per hl                                     | —              |
|                      | B. Of an actual alcoholic strength exceeding 18° but not exceeding 22°, in containers holding: |                                                  |                |
|                      | I. 2 litres or less .....                                                                      | 19 UA per hl                                     | —              |
|                      | II. More than 2 litres .....                                                                   | 16 UA per hl                                     | —              |

(a) In certain conditions a countervailing tax is provided for in respect of certain products in addition to the customs duty.

| Heading number       | Description                                                                                                                                                                                   | Rate of Duty                                             |                |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|----------------|
|                      |                                                                                                                                                                                               | autonomous % or Levy (L)                                 | conventional % |
| 1                    | 2                                                                                                                                                                                             | 3                                                        | 4              |
| 22.06<br>(continued) | C. Of an actual alcoholic strength exceeding 22°, in containers holding:                                                                                                                      |                                                          |                |
|                      | I. 2 litres or less .....                                                                                                                                                                     | 1,60 UA per hl and per degree + 10 UA per hl             | —              |
|                      | II. More than 2 litres .....                                                                                                                                                                  | 1,60 UA per hl and per degree                            | —              |
| 22.07                | Other fermented beverages (for example, cider, perry and mead):                                                                                                                               |                                                          |                |
|                      | A. Piquette .....                                                                                                                                                                             | 1,60 UA per hl and per degree with a min. of 9 UA per hl | —              |
|                      | B. Other:                                                                                                                                                                                     |                                                          |                |
|                      | I. Sparkling.....                                                                                                                                                                             | 30 UA per hl                                             | —              |
|                      | II. Still, in containers holding:                                                                                                                                                             |                                                          |                |
|                      | a) 2 litres or less .....                                                                                                                                                                     | 12 UA per hl                                             | —              |
|                      | b) More than 2 litres .....                                                                                                                                                                   | 9 UA per hl                                              | —              |
| 22.08                | Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° 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 .....                                                                                                      | 16 UA per hl                                             | —              |
|                      | B. Ethyl alcohol or neutral spirits undenatured, of a strength of 80° or higher.....                                                                                                          | 30 UA per hl                                             | —              |
| 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) in containers holding:                                                                                                                      |                                                          |                |
|                      | I. 2 litres or less .....                                                                                                                                                                     | 1,60 UA per hl and per degree + 10 UA per hl (a)         | (b)            |

(a) In certain conditions a countervailing tax is provided for in respect of certain products in addition to the customs duty.

(b) See Annex.

| Heading number       | Description                                                                                                                                                                                                                             | Rate of Duty                                                |                                                             |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|
|                      |                                                                                                                                                                                                                                         | autonomous<br>%<br>or Levy<br>(L)                           | conventional<br>%                                           |
| 1                    | 2                                                                                                                                                                                                                                       | 3                                                           | 4                                                           |
| 22.09<br>(continued) | A. II. More than 2 litres .....                                                                                                                                                                                                         | 1,60 UA<br>per hl and<br>per degree (a)                     | (b)                                                         |
|                      | B. Compound alcoholic preparations (known as 'concentrated extracts')<br>for the manufacture of beverages:                                                                                                                              |                                                             |                                                             |
|                      | I. Aromatic bitters of an alcoholic strength of 44° to 49° containing<br>from 1.5% to 6% by weight of gentian, spices and various<br>ingredients and from 4% to 10% of sugar, in containers of a<br>capacity of 0.5 litre or less ..... | 30<br>with a min.<br>of 1,60 UA<br>per hl and<br>per degree | Free                                                        |
|                      | II. Other .....                                                                                                                                                                                                                         | 30<br>with a min.<br>of 1,60 UA<br>per hl and<br>per degree | 27<br>with a min.<br>of 1,60 UA<br>per hl and<br>per degree |
|                      | C. Spirituous beverages:                                                                                                                                                                                                                |                                                             |                                                             |
|                      | I. Rum, arrack and tafia, in containers holding:                                                                                                                                                                                        |                                                             |                                                             |
|                      | a) 2 litres or less .....                                                                                                                                                                                                               | 1,10 UA<br>per hl and<br>per degree<br>+ 10 UA<br>per hl    | 1 UA<br>per hl and<br>per degree<br>+ 5 UA<br>per hl        |
|                      | b) More than 2 litres .....                                                                                                                                                                                                             | 1,10 UA<br>per hl and<br>per degree                         | 1 UA<br>per hl and<br>per degree                            |
|                      | II. Gin, in containers holding:                                                                                                                                                                                                         |                                                             |                                                             |
|                      | a) 2 litres or less .....                                                                                                                                                                                                               | 1,20 UA<br>per hl and<br>per degree<br>+ 10 UA<br>per hl    | 1 UA<br>per hl and<br>per degree<br>+ 5 UA<br>per hl        |
|                      | b) More than 2 litres .....                                                                                                                                                                                                             | 1,20 UA<br>per hl and<br>per degree                         | 1 UA<br>per hl and<br>per degree                            |
|                      | III. Whisky:                                                                                                                                                                                                                            |                                                             |                                                             |

(a) In certain conditions a countervailing tax is provided for in respect of certain products in addition to the customs duty.

(b) See Annex.

(c) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number       | Description                                                                                                         | Rate of Duty                                             |                                                         |
|----------------------|---------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|---------------------------------------------------------|
|                      |                                                                                                                     | autonomous<br>%<br>or Levy<br>(L)                        | conventional<br>%                                       |
| 1                    | 2                                                                                                                   | 3                                                        | 4                                                       |
| 22.09<br>(continued) | C. III. a) 2. More than 2 litres.....                                                                               | 1,20 UA<br>per hl and<br>per degree                      | 0,70 UA<br>per hl and<br>per degree                     |
|                      | b) Other, in containers holding:                                                                                    |                                                          |                                                         |
|                      | 1. 2 litres or less .....                                                                                           | 1,20 UA<br>per hl and<br>per degree<br>+ 10 UA<br>per hl | 0,80 UA<br>per hl and<br>per degree<br>+ 5 UA<br>per hl |
|                      | 2. More than 2 litres.....                                                                                          | 1,20 UA<br>per hl and<br>per degree                      | 0,80 UA<br>per hl and<br>per degree                     |
|                      | IV. Vodka with an ethyl alcohol content of 45.2° or less and plum,<br>pear or cherry brandy, in containers holding: |                                                          |                                                         |
|                      | a) 2 litres or less .....                                                                                           | 1,60 UA<br>per hl and<br>per degree<br>+ 10 UA<br>per hl | 1,30 UA<br>per hl and<br>per degree<br>+ 5 UA<br>per hl |
|                      | b) More than 2 litres .....                                                                                         | 1,60 UA<br>per hl and<br>per degree                      | 1,30 UA<br>per hl and<br>per degree                     |
|                      | V. Other, in containers holding:                                                                                    |                                                          |                                                         |
|                      | a) 2 litres or less .....                                                                                           | 1,60 UA<br>per hl and<br>per degree<br>+ 10 UA<br>per hl | (a)                                                     |
|                      | b) More than 2 litres .....                                                                                         | 1,60 UA<br>per hl and<br>per degree                      | (a)                                                     |
| 22.10                | Vinegar and substitutes for vinegar:                                                                                |                                                          |                                                         |
|                      | A. Wine vinegar, in containers holding:                                                                             |                                                          |                                                         |
|                      | I. 2 litres or less .....                                                                                           | 8 UA<br>per hl (b)                                       | —                                                       |
|                      | II. More than 2 litres.....                                                                                         | 6 UA<br>per hl (b)                                       | —                                                       |
|                      | B. Other, in containers holding:                                                                                    |                                                          |                                                         |
|                      | I. 2 litres or less .....                                                                                           | 8 UA<br>per hl                                           | —                                                       |
|                      | II. More than 2 litres .....                                                                                        | 6 UA<br>per hl                                           | —                                                       |

(a) See Annex.

(b) In certain conditions a countervailing tax is provided for in respect of certain products in addition to the customs duty.



## CHAPTER 23

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

## Additional Notes

1. For the purposes of subheadings 23.05 A and 23.06 A I, the following expressions shall have the meanings hereby assigned to them:
- “total alcohol content”: the sum of the actual and potential alcohol contents;
  - “actual alcohol content”: the number of litres of alcohol contained in 100 kg of the product;
  - “potential alcohol content”: the number of litres of alcohol capable of being produced by total fermentation of the sugars contained in 100 kg of the product.
2. For the purposes of subheading 23.07 B, the expression “milk products” means the products falling within headings Nos 04.01, 04.02, 04.03 and 04.04 and within subheadings 17.02 A and 17.05 A.

| Heading number | Description                                                                                                                                                                                                                                                                                       | Rate of Duty                      |                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                |                                                                                                                                                                                                                                                                                                   | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                                                                 | 3                                 | 4                 |
| 23.01          | <b>Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves:</b>                                                                                                                                                                                    |                                   |                   |
|                | A. Flours and meals of meat and offals; greaves .....                                                                                                                                                                                                                                             | 4                                 | Free              |
|                | B. Flours and meals of fish, crustaceans or molluscs.....                                                                                                                                                                                                                                         | 5                                 | 2                 |
| 23.02          | <b>Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables:</b>                                                                                                                                                                       |                                   |                   |
|                | A. Of cereals:                                                                                                                                                                                                                                                                                    |                                   |                   |
|                | I. Of maize or rice:                                                                                                                                                                                                                                                                              |                                   |                   |
|                | a) With a starch content not exceeding 35% by weight .....                                                                                                                                                                                                                                        | 21 (L)                            | —                 |
|                | b) Other:                                                                                                                                                                                                                                                                                         |                                   |                   |
|                | 1. With a starch content exceeding 35% but not exceeding 45% by weight, and having undergone a denaturing process (a) .....                                                                                                                                                                       | 21 (L)                            | —                 |
|                | 2. Other .....                                                                                                                                                                                                                                                                                    | 21 (L)                            | —                 |
|                | II. Of other cereals:                                                                                                                                                                                                                                                                             |                                   |                   |
|                | a) Of which the starch content does not exceed 28% by weight, and of which the percentage which passes through a sieve with an aperture of 0.2 mm does not exceed 10% by weight or of which the sieved product has an ash content, calculated on the dry product, of 1.5% or more by weight ..... | 21 (L)                            | —                 |
|                | b) Other .....                                                                                                                                                                                                                                                                                    | 21 (L)                            | —                 |
|                | B. Of leguminous vegetables .....                                                                                                                                                                                                                                                                 | 8                                 | —                 |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                          | Rate of Duty                                                    |                        |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|------------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                      | autonomous %<br>or Levy (L)                                     | conventional %         |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                    | 3                                                               | 4                      |
| 23.03          | <b>Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues:</b><br>A. Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product:<br>I. Exceeding 40% by weight .....<br>II. Not exceeding 40% by weight .....<br>B. Other ..... | 27 (L)<br>Free<br>Free                                          | —<br>Free<br>Free      |
| 23.04          | <b>Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils:</b><br>A. Oil-cake and other residues resulting from the extraction of olive oil<br>B. Other .....                                                                                                                                                                                                                    | Free (L)<br>Free                                                | —<br>Free              |
| 23.05          | <b>Wine lees; argol:</b><br>A. Wine lees:<br>I. Having a total alcohol content not exceeding 10 l of pure alcohol per 100 kg and a dry matter content not less than 25% by weight<br>II. Other .....<br>B. Argol .....                                                                                                                                                                                               | Free (a)<br>1,60 UA per litre of total alcohol (a)<br>Free (a)  | —<br>—<br>—            |
| 23.06          | <b>Products of vegetable origin of a kind used for animal food, not elsewhere specified or included:</b><br>A. Acorns, horse chestnuts and pomace or marc of fruit:<br>I. Grape marc:<br>a) Having a total alcohol content not exceeding 5.50 l of pure alcohol per 100 kg and a dry matter content not less than 40% by weight .....<br>b) Other .....<br>II. Other .....<br>B. Other .....                         | Free (a)<br>1,60 UA per litre of total alcohol (a)<br>Free<br>4 | Free<br>—<br>Free<br>2 |

(a) In certain conditions a countervailing tax is provided for in respect of certain products in addition to the customs duty.

| Heading<br>number | Description                                                                                                             | Rate of Duty                      |                   |
|-------------------|-------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                   |                                                                                                                         | autonomous<br>%<br>or Levy<br>(L) | conventional<br>% |
| 1                 | 2                                                                                                                       | 3                                 | 4                 |
| 23.07             | Sweetened forage; other preparations of a kind used in animal feeding:                                                  |                                   |                   |
|                   | A. Fish or marine mammal solubles.....                                                                                  | 9                                 | 6                 |
|                   | B. Other, containing starch, glucose or glucose syrup falling within subheadings 17.02 B and 17.05 B, or milk products: |                                   |                   |
|                   | I. Containing starch or glucose or glucose syrup:                                                                       |                                   |                   |
|                   | a) Containing no starch or containing 10% or less by weight of starch:                                                  |                                   |                   |
|                   | 1. Containing no milk products or containing less than 10% by weight of such products .....                             | 15 (L)                            | —                 |
|                   | 2. Containing not less than 10% but less than 50% by weight of milk products .....                                      | 15 (L)                            | —                 |
|                   | 3. Containing not less than 50% but less than 75% by weight of milk products .....                                      | 15 (L)                            | —                 |
|                   | 4. Containing not less than 75% by weight of milk products..                                                            | 15 (L)                            | —                 |
|                   | b) Containing more than 10% but not more than 30% by weight of starch:                                                  |                                   |                   |
|                   | 1. Containing no milk products or containing less than 10% by weight of such products .....                             | 15 (L)                            | —                 |
|                   | 2. Containing not less than 10% but less than 50% by weight of milk products .....                                      | 15 (L)                            | —                 |
|                   | 3. Containing not less than 50% by weight of milk products                                                              | 15 (L)                            | —                 |
|                   | c) Containing more than 30% by weight of starch:                                                                        |                                   |                   |
|                   | 1. Containing no milk products or containing less than 10% by weight of such products .....                             | 15 (L)                            | —                 |
|                   | 2. Containing not less than 10% but less than 50% by weight of milk products .....                                      | 15 (L)                            | —                 |
|                   | 3. Containing not less than 50% by weight of milk products..                                                            | 15 (L)                            | —                 |
|                   | II. Containing no starch, glucose or glucose syrup, but containing milk products .....                                  | 15 (L)                            | —                 |
|                   | C. Other .....                                                                                                          | 15                                | —                 |

## CHAPTER 24

## TOBACCO

| Heading<br>number | Description                                                                          | Rate of Duty                                                                 |                                                                              |
|-------------------|--------------------------------------------------------------------------------------|------------------------------------------------------------------------------|------------------------------------------------------------------------------|
|                   |                                                                                      | autonomous<br>%<br>or Levy<br>(L)                                            | conventional<br>%                                                            |
| 1                 | 2                                                                                    | 3                                                                            | 4                                                                            |
| 24.01             | Unmanufactured tobacco; tobacco refuse:                                              |                                                                              |                                                                              |
|                   | A. Tobacco of a value, per package, not less than 280 UA per 100 kg net weight ..... | 15<br>with a max.<br>of 70 UA<br>per 100 kg<br>net                           | —                                                                            |
|                   | B. Other .....                                                                       | 30<br>with a min.<br>of 29 UA<br>and a max.<br>of 42 UA<br>per 100 kg<br>net | 23<br>with a min.<br>of 28 UA<br>and a max.<br>of 33 UA<br>per 100 kg<br>net |
| 24.02             | Manufactured tobacco; tobacco extracts and essences:                                 |                                                                              |                                                                              |
|                   | A. Cigarettes .....                                                                  | 180                                                                          | 90                                                                           |
|                   | B. Cigars .....                                                                      | 80                                                                           | 52                                                                           |
|                   | C. Smoking tobacco .....                                                             | 180                                                                          | 117                                                                          |
|                   | D. Chewing tobacco and snuff .....                                                   | 100                                                                          | 65                                                                           |
|                   | E. Other, including agglomerated tobacco in the form of sheets or strip ..           | 40                                                                           | 26                                                                           |

## SECTION V

## MINERAL PRODUCTS

## CHAPTER 25

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

## 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 28.02);
  - (b) Ferrous earth colours containing 70% or more by weight of combined iron evaluated as  $\text{Fe}_2\text{O}_3$  (heading No 28.23);
  - (c) Medicaments and other products of Chapter 30;
  - (d) Perfumery, cosmetics or toilet preparations of heading No 33.06;
  - (e) Road and paving setts, curbs and flagstones (heading No 68.01), mosaic cubes (heading No 68.02) and roofing, facing and damp course slates (heading No 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 2.5 g 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 number | Description                                                                                                                                                                                                                                                                                                                                                           | Rate of Duty                   |                   |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                       | autonomous<br>‰                | conventional<br>‰ |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                     | 3                              | 4                 |
| 25.01          | <p>Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:</p> <p>A. Common salt (including rock salt, sea salt and table salt) and pure sodium chloride, whether or not in aqueous solution:</p> <p>I. For chemical transformation (separation of Na from Cl) for the manufacture of other products (a) .....</p> | 1 UA<br>per<br>1,000 kg<br>net | —                 |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number              | Description                                                                                                                                                                                                  | Rate of Duty                    |                                  |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------|
|                             |                                                                                                                                                                                                              | autonomous %                    | conventional %                   |
| 1                           | 2                                                                                                                                                                                                            | 3                               | 4                                |
| <b>25.01</b><br>(continued) | A. II. Other:                                                                                                                                                                                                |                                 |                                  |
|                             | a) Denatured or for industrial uses (including refining) other than the preservation or preparation of foodstuffs for human consumption (a) .....                                                            | 5 UA<br>per<br>1,000 kg<br>net  | 2,5 UA<br>per<br>1,000 kg<br>net |
|                             | b) Other .....                                                                                                                                                                                               | 16 UA<br>per<br>1,000 kg<br>net | 8 UA<br>per<br>1,000 kg<br>net   |
|                             | B. Salt liquors; sea water.....                                                                                                                                                                              | Free                            | Free                             |
| <b>25.02</b>                | Unroasted iron pyrites .....                                                                                                                                                                                 | Free                            | Free                             |
| <b>25.03</b>                | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur:                                                                                                               |                                 |                                  |
|                             | A. Crude .....                                                                                                                                                                                               | Free                            | Free                             |
|                             | B. Other .....                                                                                                                                                                                               | 10                              | 4                                |
| <b>25.04</b>                | Natural graphite .....                                                                                                                                                                                       | Free                            | Free                             |
| <b>25.05</b>                | Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No 26.01 .....                                                                                    | Free                            | Free                             |
| <b>25.06</b>                | Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing                                                                | 1                               | Free                             |
| <b>25.07</b>                | Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No 68.07; mullite; chamotte and dinas earths | Free                            | Free                             |
| <b>25.08</b>                | Chalk .....                                                                                                                                                                                                  | Free                            | Free                             |
| <b>25.09</b>                | Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides:                                                                                                                     |                                 |                                  |
|                             | A. Earth colours:                                                                                                                                                                                            |                                 |                                  |
|                             | I. Not calcined or mixed .....                                                                                                                                                                               | 2                               | 1                                |
|                             | II. Other .....                                                                                                                                                                                              | 9                               | 3,5                              |
|                             | B. Natural micaceous iron oxides .....                                                                                                                                                                       | 3                               | 2                                |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number | Description                                                                                                                                                                                                                                      | Rate of Duty |                |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                  | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                | 3            | 4              |
| 25.10          | Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk .....                                                                                                                                             | Free         | Free           |
| 25.11          | Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide:                                                                                                                       |              |                |
|                | A. Barium sulphate .....                                                                                                                                                                                                                         | Free         | Free           |
|                | B. Barium carbonate, whether or not calcined .....                                                                                                                                                                                               | 3            | 1              |
| 25.12          | Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less .....                                                               | Free         | 0,5            |
| 25.13          | Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:                                                                                                                                  |              |                |
|                | A. Crude or in irregularly-shaped pieces .....                                                                                                                                                                                                   | Free         | Free           |
|                | B. Other .....                                                                                                                                                                                                                                   | 3            | 1              |
| 25.14          | Slate, including slate not further worked than roughly split, roughly squared or squared by sawing .....                                                                                                                                         | Free         | Free           |
| 25.15          | Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing: |              |                |
|                | A. Crude; roughly split or roughly squared; not further worked than squared by sawing or splitting, of a thickness exceeding 25 cm .....                                                                                                         | Free         | Free           |
|                | B. Not further worked than squared by sawing or splitting, of a thickness not exceeding 25 cm:                                                                                                                                                   |              |                |
|                | I. Alabaster .....                                                                                                                                                                                                                               | Free         | Free           |
|                | II. Other .....                                                                                                                                                                                                                                  | 10           | 6              |
| 25.16          | Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing:                                                                  |              |                |
|                | A. Crude; roughly split or roughly squared; not further worked than squared by sawing or splitting, of a thickness exceeding 25 cm .....                                                                                                         | Free         | Free           |
|                | B. Not further worked than squared by sawing or splitting, of a thickness not exceeding 25 cm:                                                                                                                                                   |              |                |
|                | I. Granite, porphyry, syenite, lava, basalt, gneiss, trachyte and other similar hard rocks; sandstone .....                                                                                                                                      | 7            | 3,5            |
|                | II. Other monumental and building stone:                                                                                                                                                                                                         |              |                |
|                | a) Calcareous stone of an apparent specific gravity of less than 2.5 .....                                                                                                                                                                       | 6            | 3              |
|                | b) Other .....                                                                                                                                                                                                                                   | Free         | Free           |

| Heading<br>number | Description                                                                                                                                                                                                                                                                                                                                                                          | Rate of Duty    |                   |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                                                                                                                                                                                                                      | autonomous<br>% | conventional<br>% |
| 3                 | 2                                                                                                                                                                                                                                                                                                                                                                                    | 3               | 4                 |
| 25.17             | Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No 25.15 or 25.16 ..... | Free            | Free              |
| 25.18             | Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite):<br>A. Crude dolomite .....<br>B. Calcined dolomite .....<br>C. Agglomerated dolomite .....                                                                                                     | Free<br>4<br>5  | Free<br>2<br>2,5  |
| 25.19             | Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide .....                                                                                                                                                                                                                                                                                   | Free            | Free              |
| 25.20             | Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry .....                                                                                                                                                                                                 | Free            | Free              |
| 25.21             | Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement .....                                                                                                                                                                                                                                                                                       | Free            | Free              |
| 25.22             | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide .....                                                                                                                                                                                                                                                                                              | 4               | 3,5               |
| 25.23             | Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker .....                                                                                                                                                                                                                              | 8               | 4                 |
| 25.24             | Asbestos .....                                                                                                                                                                                                                                                                                                                                                                       | Free            | Free              |
| 25.25             | Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet .....                                                                                                                                                                                             | Free            | Free              |
| 25.26             | Mica, including splittings; mica waste .....                                                                                                                                                                                                                                                                                                                                         | Free            | Free              |
| 25.27             | Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc:<br>A. Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing .....                                                                                                                 | Free            | Free              |



| Heading<br>number    | Description                                                                                                                                                                                                               | Rate of Duty    |                   |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                      |                                                                                                                                                                                                                           | autonomous<br>% | conventional<br>% |
| 1                    | 2                                                                                                                                                                                                                         | 3               | 4                 |
| 25.27<br>(continued) | B. Natural steatite, crushed or powdered:<br>I. Talc in immediate packings of a net capacity of 1 kg or less .....<br>II. Other .....                                                                                     | 8<br>3          | 4<br>1            |
| 22.05                | Natural cryolite and natural chiolite .....                                                                                                                                                                               | Free            | Free              |
| 25.29                | Natural arsenic sulphides .....                                                                                                                                                                                           | Free            | 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 85% of $H_3BO_3$ calculated on the dry weight | Free            | Free              |
| 25.31                | Felspar, leucite, nepheline and nepheline syenite; fluorspar:<br>A. Fluorspar .....<br>B. Other .....                                                                                                                     | 3<br>Free       | 2,5<br>Free       |
| 25.32                | Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery.....                                                                           | Free            | Free              |

## CHAPTER 26

## METALLIC ORES, SLAG AND ASH

## Notes

1. This Chapter does not cover:
  - (a) Slag and similar industrial waste prepared as macadam (heading No 25.17);
  - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No 25.19);
  - (c) Basic slag of Chapter 31;
  - (d) Slag wool, rock wool or similar mineral wools (heading No 68.07);
  - (e) Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls and other waste and scrap, of precious metal (heading No 71.11); or
  - (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of heading No 26.01, the term "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No 28.50 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. The heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading No 26.03 is to be taken to apply only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

| Heading number | Description                                                                                                                                           | Rate of Duty |                |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                       | autonomous % | conventional % |
| 1              | 2                                                                                                                                                     | 3            | 4              |
| <b>26.01</b>   | <b>Metallic ores and concentrates and roasted iron pyrites:</b>                                                                                       |              |                |
|                | A. Iron ores and concentrates and roasted iron pyrites:                                                                                               |              |                |
|                | I. Roasted iron pyrites .....                                                                                                                         | Free         | Free           |
|                | II. Other (ECSC) .....                                                                                                                                |              | Free           |
|                | B. Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more by weight (ECSC) ..... |              | Free           |
|                | C. Uranium ores and concentrates:                                                                                                                     |              |                |
|                | I. Uranium ores and pitchblende, and concentrates thereof, with a uranium content of more than 5% by weight (EURATOM) .....                           | Free         | Free           |
|                | II. Other .....                                                                                                                                       | Free         | Free           |
|                | D. Thorium ores and concentrates:                                                                                                                     |              |                |
|                | I. Monazite; urano-thorianite and other thorium ores and concentrates, with a thorium content of more than 20% by weight (EURATOM) .....              | Free         | Free           |
|                | II. Other .....                                                                                                                                       | Free         | Free           |
|                | E. Other ores and concentrates .....                                                                                                                  | Free         | Free           |
| <b>26.02</b>   | <b>Slag, dross, scalings and similar waste from the manufacture of iron or steel:</b>                                                                 |              |                |
|                | A. Blast-furnace dust (ECSC) .....                                                                                                                    |              | Free           |
|                | B. Other .....                                                                                                                                        | Free         | Free           |

| Heading<br>number | Description                                                                                                        | Rate of Duty    |                   |
|-------------------|--------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                    | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                  | 3               | 4                 |
| 26.03             | Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds ..... | Free            | Free              |
| 26.04             | Other slag and ash, including kelp .....                                                                           | Free            | Free              |

## CHAPTER 27

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

## Notes

1. This Chapter does not cover:
  - (a) Separate chemically defined organic compounds, other than chemically pure methane and propane which are to be classified in heading No 27.11;
  - (b) Medicaments falling within heading No 30.03; or
  - (c) Mixed unsaturated hydrocarbons falling within heading No 33.01, 33.02, 33.04 or 38.07.
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 oils and oils obtained from bituminous minerals are to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting of mixed unsaturated hydrocarbons, 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.

## Additional Notes (a)

1. For the purposes of heading No 27.10:
  - A. "Light oils" (subheading 27.10 A) means oils and preparations of which 90% or more by volume (including losses) distils at 210° C (ASTM D 86 method);
  - B. "Special spirits" (subheading 27.10 A III a)) means light oils as defined in paragraph A above, with a difference of not more than 60° C between the temperatures at which 5% and 90% (including losses) distil by volume;
  - C. "White spirit" (subheading 27.10 A III a) 1 means special spirits as defined in paragraph B above with a flash-point higher than 21° C by the Abel-Pensky method (b);
  - D. "Medium oils" (subheading 27.10 B) means oils and preparations of which less than 90% by volume (including losses) distils at 210° C and 65% or more by volume (including losses) distils at 250° C (ASTM D 86 method);
  - E. "Kerosene" (subheading 27.10 B III a)) means medium oils as defined in paragraph D above with a flash-point higher than 21° C by the Abel-Pensky method (b);
  - F. "Heavy oils" (subheading 27.10 C) means oils and preparations of which less than 65% by volume (including losses) distils at 250° C by the ASTM D 86 method or of which the distillation percentage at 250° C cannot be determined by that method;
  - G. "Gas oils" (subheading 27.10 C I) means heavy oils as defined in paragraph F above of which 85% or more by volume (including losses) distils at 350° C (ASTM D 86 method);

(a) The term "ASTM method" means the methods laid down by the American Society for Testing Materials and published in December, 1962 in the 39th edition of standard definitions and specifications for petroleum and lubricating products;

(b) The term "Abel-Pensky method" means method DIN (Deutsche Industrienormen) 51755 published in October, 1963 by the DNA (Deutsche Normenausschuss), Berlin 15.

H. "Fuel oils" (subheading 27.10 C II) means heavy oils as defined in paragraph F above (other than gas oil as defined in paragraph G above) which, for a corresponding diluted colour C, have a viscosity V:

- not exceeding that shown in line I of the following table when the sulphated residue content is less than 1 % by the ASTM D 874 method and the saponification index is less than 4 by the ASTM D 939 method;
- not less than that shown in line II when the pour point is not less than 10° C by the ASTM D 97 method;
- exceeding that shown in line I but not exceeding that shown in line II when 25 % or more by volume distils at 300° C by the ASTM D 86 method or, if less than 25 % by volume distils at 300° C, when the pour point is higher than 10° C below zero by the ASTM D 97 method.

Diluted colour C/Viscosity V concordance table

| Colour C  |    | 0 | 0.5 | 1 | 1.5 | 2 | 2.5  | 3    | 3.5  | 4    | 4.5 | 5   | 5.5 | 6   | 6.5 | 7    | 7.5 and above |
|-----------|----|---|-----|---|-----|---|------|------|------|------|-----|-----|-----|-----|-----|------|---------------|
| Viscosity | I  | 4 | 4   | 4 | 5.4 | 9 | 15.1 | 25.3 | 42.4 | 71.1 | 119 | 200 | 335 | 562 | 943 | 1580 | 2650          |
| V         | II | 7 | 7   | 7 | 7   | 9 | 15.1 | 25.3 | 42.4 | 71.1 | 119 | 200 | 335 | 562 | 943 | 1580 | 2650          |

The term "Viscosity V" means the kinematic viscosity at 50° C expressed in centistokes by the ASTM D 445 method.

The term "Diluted colour C" means the colour of a product, as determined by the ASTM D 1500 method, after one part of such product has been mixed with 99 parts by volume of carbon tetrachloride. The colour must be determined immediately after dilution.

This subheading covers only fuel oils of natural colour.

Subheading 27.10 C II does not cover heavy oils defined in paragraph F above for which it is not possible to determine: the distillation percentage at 250° C by the ASTM D 86 method (zero shall be deemed to be a percentage); the kinematic viscosity at 50° C by the ASTM D 445 method; or the diluted colour C by the ASTM D 1500 method. Such products fall within subheading 27.10 C III.

2. For the purposes of heading No 27.11, the expressions "commercial propane" and "commercial butane" (subheading 27.11 B I) shall be taken to apply to products with a relative vapour pressure in the liquid state and at 37.8° C of not more than 25 kg/cm<sup>2</sup>, or 24.5 bars, by the ASTM D 1267 method.
3. For the purposes of heading No 27.12, the expression "crude petroleum jelly" (subheading 27.12 A) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method.
4. For the purposes of subheading 27.13 B I, the term "crude" shall be taken to apply to products:
  - (a) with an oil content of 3.5 or higher by the ASTM D 721 method, if their viscosity at 100° C is lower than 9 centistokes by the ASTM D 445 method; or
  - (b) of a natural colour higher than 3 by the ASTM D 1500 method, if their viscosity at 100° C is 9 centistokes or higher by the ASTM D 445 method.
5. For the purposes of headings Nos 27.10, 27.11 and 27.12 and subheading 27.13 B, the term "specific process" shall be taken to apply to the following operations:
  - (a) vacuum distillation;
  - (b) re-distillation by a very thorough fractionation process;

- (c) *cracking*;
- (d) *reforming*;
- (e) *extraction by means of selective solvents*;
- (f) *the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite\**;
- (g) *polymerisation*;
- (h) *alkylation*;
- (ij) *isomerisation*;
- (k) *(in respect of products of subheading 27.10 C only) desulphurisation with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266 method)*;
- (l) *(in respect of products of subheading 27.10 C only) deparaffining by a process other than filtering*;
- (m) *(in respect of products of subheading 27.10 C only) treatment with hydrogen at a pressure of more than 20 atmospheres and a temperature of more than 250° C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of subheading 27.10 C III (e.g. hydrofinishing or decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process*;
- (n) *(in respect of products of subheading 27.10 C II only) atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300° C by the ASTM D 86 method. If 30 % or more by volume, including losses, of such products distils at 300° C by the ASTM D 86 method, the quantities of products which may be obtained during the atmospheric distillation and which fall within subheadings 27.10 A and 27.10 B shall be dutiable at the same rates as those provided for under subheading 27.10 C II c) according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to products so obtained which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or chemical transformation by a process not being a specific process*;
- (o) *(in respect of products of subheading 27.10 C III only) treatment by means of a high-frequency electrical brush-discharge*.

*Should any preparatory treatment prior to the abovementioned treatments be necessary by reason of technical requirements, the customs exemption shall apply only to the quantities of the products intended for and actually subjected to such abovementioned treatments; any waste products arising during preparatory treatment shall also be exempt from customs duty.*

6. *The quantities of products which may be obtained during chemical transformation, or during preparatory treatment which may be necessary by reason of technical requirements, and which fall within headings or subheadings Nos 27.07 B I, 27.10, 27.11, 27.12, 27.13 B, 27.14 C, 29.01 A I, 29.01 B II a) and 29.01 D I a) shall be dutiable at the same rates as those provided for in respect of products "for other purposes", according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to such products falling within headings or subheadings Nos 27.10, 27.11, 27.12 and 27.13 B which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or further chemical transformation.*
7. *Subheading 27.10 C III c) covers only oils to be mixed by the importer with other oils, with the products of heading No 38.14 or with thickeners in order to produce oils, greases or lubricating preparations, in enterprises which, because of the plant with which they are equipped, cannot claim exemption from customs duty under the terms of Additional Notes 5 and 6 above relating to heading No 27.10, and which process such oils for resale in plants equipped with all the following:*
  - *at least two storage tanks for the basic oils in bulk*;
  - *at least one mixing tank, with power-driven mixing equipment, with or without heating equipment, and with provision for the incorporation of additives; and*
  - *conditioning apparatus.*

\* Purification with naturally active earth is authorized only up to 31 December, 1973.

| Heading number | Description                                                                                                                                                                                                                                                                      | Rate of Duty    |                                                                                 |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------------------------------------------------------------------|
|                |                                                                                                                                                                                                                                                                                  | autonomous<br>% | conventional<br>%                                                               |
| 1              | 2                                                                                                                                                                                                                                                                                | 3               | 4                                                                               |
| 27.01          | <b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal:</b><br>A. Coal (ECSC):<br>Federal Republic of Germany .....<br>Other member States .....<br>B. Other (ECSC):<br>Federal Republic of Germany .....<br>Italy .....<br>Other member States .....        |                 | 10 DM<br>per 1000 kg<br>net<br>Free<br>10 DM<br>per 1000 kg<br>net<br>2<br>Free |
| 27.02          | <b>Lignite, whether or not agglomerated:</b><br>A. Lignite (ECSC):<br>France .....<br>Other member States .....<br>B. Agglomerated lignite (ECSC):<br>France .....<br>Italy .....<br>Other member States .....                                                                   |                 | 2,5<br>Free<br>2,5<br>2<br>Free                                                 |
| 27.03          | <b>Peat (including peat litter), whether or not agglomerated:</b><br>A. Peat .....<br>B. Agglomerated peat .....                                                                                                                                                                 | Free<br>3       | Free<br>1,5                                                                     |
| 27.04          | <b>Coke and semi-coke of coal, of lignite or of peat:</b><br>A. Of coal:<br>I. For the manufacture of electrodes .....<br>II. Other (ECSC):<br>Italy .....<br>Other member States .....<br>B. Of lignite (ECSC):<br>Italy .....<br>Other member States .....<br>C. Other .....   | 3<br>3<br>3     | 1,5<br>5<br>Free<br>5<br>Free<br>1,5                                            |
| 27.05          | Retort carbon .....                                                                                                                                                                                                                                                              | 3               | 1,5                                                                             |
| 27.05 bis      | Coal gas, water gas, producer gas and similar gases .....                                                                                                                                                                                                                        | Free            | 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 with other coal tar distillation products .....                                                                         | Free            | Free                                                                            |
| 27.07          | <b>Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter:</b><br>A. Crude oils:<br>I. Crude light oils of which 90% or more by volume distils at temperatures of up to 200° C .....<br>II. Other ..... | 10<br>2         | 4<br>1                                                                          |

| Heading number       | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Rate of Duty    |                   |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | autonomous<br>% | conventional<br>% |
| 1                    | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 3               | 4                 |
| 27.07<br>(continued) | <p>B. Benzole, toluole, xylene, solvent naphtha (heavy benzole); similar products as defined in Note 2 to this Chapter, of which more than 65% by volume distils at temperatures of up to 250° C (including mixtures of petroleum spirit and benzole); sulphuretted crude light oil toppings:</p> <p>I. For use as power or heating fuels ..... 10 5</p> <p>II. For other purposes (a) ..... Free Free</p> <p>C. Basic products ..... 6 3</p> <p>D. Phenols, cresols and xylenols ..... 3 2,5</p> <p>E. Naphthalene ..... Free 1,5</p> <p>F. Anthracene ..... Free Free</p> <p>G. Other:</p> <p>I. For the manufacture of the products of heading No 28.03 (a) .... Free 3,5</p> <p>II. Other ..... 5 3,5</p>                                                                                                                                                                                                                                                                                                                                                       |                 |                   |
| 27.08                | Pitch and pitch coke, obtained from coal tar or from other mineral tars..                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Free            | Free              |
| 27.09                | Petroleum oils and oils obtained from bituminous minerals, crude                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Free            | Free              |
| 27.10                | <p>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:</p> <p>A. Light oils:</p> <p>I. For undergoing a specific process (a) ..... 14 (b) 7</p> <p>II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 A I (a)..... 14 (b) (c) 7 (c)</p> <p>III. For other purposes:</p> <p>a) Special spirits:</p> <p>1. White spirit ..... 14 (d) 7</p> <p>2. Other ..... 14 (d) 7</p> <p>b) Other ..... 14 (d) 7</p> <p>B. Medium oils:</p> <p>I. For undergoing a specific process (a) ..... 14 (b) 7</p> <p>II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 B I (a) ..... 14 (b) (c) 7 (c)</p> <p>III. For other purposes:</p> <p>a) Kerosene ..... 14 (d) 7</p> <p>b) Other ..... 14 (d) 7</p> |                 |                   |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) Total suspension for an indefinite period.

(c) See Additional Note 6.

(d) Duty rate reduced to 6% (suspension) for an indefinite period.



| Heading number              | Description                                                                                                                         | Rate of Duty    |                   |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                             |                                                                                                                                     | autonomous<br>% | conventional<br>% |
| 1                           | 2                                                                                                                                   | 3               | 4                 |
| <b>27.10</b><br>(continued) | <b>C. Heavy oils:</b>                                                                                                               |                 |                   |
|                             | <b>I. Gas oil:</b>                                                                                                                  |                 |                   |
|                             | a) For undergoing a specific process (a) .....                                                                                      | 10 (b)          | 5                 |
|                             | b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C I a) (a) .....   | 10 (b) (c)      | 5 (c)             |
|                             | c) For other purposes .....                                                                                                         | 10 (d)          | 5                 |
|                             | <b>II. Fuel oil:</b>                                                                                                                |                 |                   |
|                             | a) For undergoing a specific process (a) .....                                                                                      | 10 (b)          | 5                 |
|                             | b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C II a) (a) ..     | 10 (b) (c)      | 5 (c)             |
|                             | c) For other purposes .....                                                                                                         | 10 (d)          | 5                 |
|                             | <b>III. Lubricating oils; other oils:</b>                                                                                           |                 |                   |
|                             | a) For undergoing a specific process (a) .....                                                                                      | 12 (b)          | 6                 |
|                             | b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C III a) (a) ..... | 12 (b) (c)      | 6 (c)             |
|                             | c) To be mixed in accordance with the terms of Additional Note 7 to this Chapter (a) .....                                          | 12 (e)          | 6                 |
|                             | d) For other purposes .....                                                                                                         | 12 (f)          | 6                 |
| <b>27.11</b>                | <b>Petroleum gases and other gaseous hydrocarbons:</b>                                                                              |                 |                   |
|                             | <b>A. Propane of a purity not less than 99%:</b>                                                                                    |                 |                   |
|                             | I. For use as power or heating fuel .....                                                                                           | 25              | 17,5              |
|                             | II. For other purposes (a) .....                                                                                                    | Free            | Free              |
|                             | <b>B. Other:</b>                                                                                                                    |                 |                   |
|                             | <b>I. Commercial propane and commercial butane:</b>                                                                                 |                 |                   |
|                             | a) For undergoing a specific process (a) .....                                                                                      | 3,5 (b)         | 1,5               |
|                             | b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.11 B I a) (a) ..      | 3,5 (b) (c)     | 1,5 (c)           |
|                             | c) For other purposes .....                                                                                                         | 3,5             | 1,5               |
|                             | <b>II. Other:</b>                                                                                                                   |                 |                   |
|                             | a) In gaseous form .....                                                                                                            | 3,5 (b)         | 1,5               |
|                             | b) Other .....                                                                                                                      | 3,5 (b)         | 1,5               |
| <b>27.12</b>                | <b>Petroleum jelly:</b>                                                                                                             |                 |                   |
|                             | <b>A. Crude:</b>                                                                                                                    |                 |                   |
|                             | I. For undergoing a specific process (a) .....                                                                                      | 2,5 (b)         | 2                 |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) Total suspension for an indefinite period.

(c) See Additional Note 6.

(d) Duty rate reduced to 3.5% (suspension) for an indefinite period.

(e) Duty rate reduced to 4% (suspension) for an indefinite period.

(f) Duty rate reduced to 7% (suspension) for an indefinite period.

| Heading number       | Description                                                                                                                                                                  | Rate of Duty |                |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                      |                                                                                                                                                                              | autonomous % | conventional % |
| 1                    | 2                                                                                                                                                                            | 3            | 4              |
| 27.12<br>(continued) | A. II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.12 A I (a) .....                                           | 2,5 (b) (c)  | 2 (c)          |
|                      | III. For other purposes .....                                                                                                                                                | 2,5          | 2              |
|                      | B. Other .....                                                                                                                                                               | 10           | 7              |
| 27.13                | Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured:                                           |              |                |
|                      | A. Ozokerite, lignite wax or peat wax:                                                                                                                                       |              |                |
|                      | I. Crude .....                                                                                                                                                               | 3            | 1,5            |
|                      | II. Other .....                                                                                                                                                              | 10           | 5              |
|                      | B. Other:                                                                                                                                                                    |              |                |
|                      | I. Crude:                                                                                                                                                                    |              |                |
|                      | a) For undergoing a specific process (a) .....                                                                                                                               | 2,5 (b)      | 2              |
|                      | b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.13 B I a) (a)..                                                | 2,5 (b) (c)  | 2 (c)          |
|                      | c) For other purposes .....                                                                                                                                                  | 2,5          | 2              |
|                      | II. Other .....                                                                                                                                                              | 10           | 6              |
| 27.14                | Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:                                                         |              |                |
|                      | A. Petroleum bitumen .....                                                                                                                                                   | Free         | Free           |
|                      | B. Petroleum coke .....                                                                                                                                                      | Free         | Free           |
|                      | C. Other:                                                                                                                                                                    |              |                |
|                      | I. For the manufacture of the products of heading No 28.03 (a).....                                                                                                          | Free         | 2              |
|                      | II. Other .....                                                                                                                                                              | 4            | 2              |
| 27.15                | Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands .....                                                                                           | Free         | 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 .....                                                                                                                                                  | 8            | 3              |
|                      | B. Other .....                                                                                                                                                               | 3            | 1              |
| 27.17                | Electric current .....                                                                                                                                                       | Free         | Free           |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) Total suspension for an indefinite period.

(c) See Additional Note 6.

## SECTION VI

## 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 RADIO-ACTIVE ELEMENTS AND OF ISOTOPES

## Notes

1. Except where their context or these Notes otherwise require, 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;
  - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use.
2. In addition to dithionites stabilised with organic substances and to sulphonylates (heading No 28.36), carbonates and percarbonates of inorganic bases (heading No 28.42), cyanides and complex cyanides of inorganic bases (heading No 28.43), fulminates, cyanates and thiocyanates, of inorganic bases (heading No 28.44), organic products included in headings Nos 28.49 to 28.52 and metal and non-metal carbides (heading No 28.56), only the following compounds of carbon are also to be classified in the present Chapter:
  - (a) Oxides of carbon; hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No 28.13);
  - (b) Oxyhalides of carbon (heading No 28.14);

- (c) Carbon disulphide (heading No 28.15);
  - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanato-diamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No 28.48);
  - (e) Solid hydrogen peroxide (heading No 28.54), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No 28.58) other than calcium cyanamide containing not more than 25% 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, falling within heading No 32.07;
  - (e) Artificial graphite (heading No 38.01); 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 2.5 g 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 reconstructed) 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 90.01).
4. Chemically defined complex acids consisting of a non-metal acid falling within sub-Chapter II and a metallic acid falling within sub-Chapter IV are to be classified 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. Except where the context otherwise requires, double or complex salts are to be classified in heading No 28.48.
6. Heading No 28.50 is to be taken to apply only to:
- (a) The following fissile chemical elements and isotopes: natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes;
  - (b) The following radio-active chemical elements: technetium, promethium, polonium, astatine, radon, francium, radium, actinium, protactinium, neptunium, americium and other elements of higher atomic number;
  - (c) All other radio-active isotopes, natural or artificial, including those of the precious metals and of the base metals of Sections XIV and XV;
  - (d) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined and whether or not mixed together;
  - (e) Alloys (other than ferro-uranium), dispersions and cermets, containing any of these elements or isotopes or their inorganic or organic compounds;
  - (f) Nuclear reactor cartridges, spent or irradiated.

The term "isotopes" mentioned above and in headings Nos 28.50 and 28.51 includes "enriched isotopes", but does not include chemical elements which occur in nature as pure isotopes nor uranium depleted in U 235.

7. Heading No 28.55 is to be taken to include ferro-phosphorus containing 15% or more by weight of phosphorus and phosphor copper containing more than 8% by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in the present Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No 38.19.

#### Additional Note

*Unless provided otherwise, the salts specified in subheadings include acid salts and basic salts.*

| Heading number | Description                                                                                                                         | Rate of Duty    |                   |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                     | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                   | 3               | 4                 |
|                | <b>I. CHEMICAL ELEMENTS</b>                                                                                                         |                 |                   |
| 28.01          | <b>Halogens (fluorine, chlorine, bromine and iodine):</b>                                                                           |                 |                   |
|                | A. Fluorine .....                                                                                                                   | 9               | 7,2               |
|                | B. Chlorine .....                                                                                                                   | 14              | 11,2              |
|                | C. Bromine .....                                                                                                                    | 15              | 12                |
|                | D. Iodine:                                                                                                                          |                 |                   |
|                | I. Crude .....                                                                                                                      | Free            | Free              |
|                | II. Other .....                                                                                                                     | 15              | 12                |
| 28.02          | <b>Sulphur, sublimed or precipitated; colloidal sulphur .....</b>                                                                   | 10              | 6,4               |
| 28.03          | <b>Carbon (including carbon black) .....</b>                                                                                        | 5               | 3,2               |
| 28.04          | <b>Hydrogen, rare gases and other non-metals:</b>                                                                                   |                 |                   |
|                | A. Hydrogen .....                                                                                                                   | 7               | 4,8               |
|                | B. Rare gases .....                                                                                                                 | 11              | 7,2               |
|                | C. Other non-metals:                                                                                                                |                 |                   |
|                | I. Oxygen .....                                                                                                                     | 9               | 7,2               |
|                | II. Selenium .....                                                                                                                  | Free            | Free              |
|                | III. Tellurium and arsenic .....                                                                                                    | 4               | 2,4               |
|                | IV. Phosphorus .....                                                                                                                | 15              | 9,6               |
|                | V. Other .....                                                                                                                      | 8               | 6,4               |
| 28.05          | <b>Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof; mercury:</b> |                 |                   |
|                | A. Alkali metals:                                                                                                                   |                 |                   |
|                | I. Sodium .....                                                                                                                     | 7               | 5,6               |

| Heading number       | Description                                                                                                          | Rate of Duty      |                   |
|----------------------|----------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
|                      |                                                                                                                      | autonomous %      | conventional %    |
| 1                    | 2                                                                                                                    | 3                 | 4                 |
| 28.05<br>(continued) | A. II. Potassium .....                                                                                               | 9                 | 7,2               |
|                      | III. Lithium .....                                                                                                   | 9                 | 5,6               |
|                      | IV. Caesium and rubidium .....                                                                                       | 5                 | 4                 |
|                      | B. Alkaline-earth metals .....                                                                                       | 11                | 8,8               |
|                      | C. Rare earth metals, yttrium and scandium and intermixtures or interalloys thereof:                                 |                   |                   |
|                      | I. Intermixtures or interalloys .....                                                                                | 18                | 14,4              |
|                      | II. Other .....                                                                                                      | 5                 | 3,2               |
|                      | D. Mercury:                                                                                                          |                   |                   |
|                      | I. In flasks of a net capacity of 34.5 kg (standard weight), of a f.o.b. value, per flask, not exceeding 224 UA..... | 8,40 UA per flask | 6,72 UA per flask |
|                      | II. Other .....                                                                                                      | Free              | Free              |
|                      | II. INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS                                                               |                   |                   |
| 28.06                | Hydrochloric acid and chlorosulphuric acid .....                                                                     | 12                | 9,6               |
| 28.07                | Sulphur dioxide .....                                                                                                | 15                | 12                |
| 28.08                | Sulphuric acid; oleum .....                                                                                          | 4                 | 3,2               |
| 28.09                | Nitric acid; sulphonitric acids .....                                                                                | 15                | 9,6               |
| 28.10                | Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-)....                                              | 14                | 13,2              |
| 28.11                | Arsenic trioxide, arsenic pentoxide and acids of arsenic:                                                            |                   |                   |
|                      | A. Arsenic trioxide .....                                                                                            | 8                 | 6,4               |
|                      | B. Arsenic pentoxide and acids of arsenic .....                                                                      | 11                | 8,8               |
| 28.12                | Boric oxide and boric acid .....                                                                                     | 8                 | 4,8               |
| 28.13                | Other inorganic acids and oxygen compounds of non-metals (excluding water):                                          |                   |                   |
|                      | A. Hydrofluoric acid .....                                                                                           | 13                | 8                 |
|                      | B. Sulphuric anhydride .....                                                                                         | 8                 | 6,4               |
|                      | C. Nitrogen oxides .....                                                                                             | 11                | 7,2               |
|                      | D. Carbon dioxide .....                                                                                              | 15                | 9,6               |
|                      | E. Silicon dioxide .....                                                                                             | 10                | 6,4               |
|                      | F. Other .....                                                                                                       | 12                | 8                 |

| Heading number | Description                                                                                                     | Rate of Duty |                |
|----------------|-----------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                 | autonomous % | conventional % |
| 1              | 2                                                                                                               | 3            | 4              |
|                | <b>III. HALOGEN AND SULPHUR COMPOUNDS OF NON-METALS</b>                                                         |              |                |
| <b>28.14</b>   | <b>Halides, oxyhalides and other halogen compounds of non-metals:</b>                                           |              |                |
|                | A. Chlorides and oxychlorides of non-metals:                                                                    |              |                |
|                | I. Sulphur chlorides .....                                                                                      | 14           | 11,2           |
|                | II. Other .....                                                                                                 | 12           | 9,6            |
|                | B. Other halogen compounds of non-metals .....                                                                  | 14           | 8,8            |
| <b>28.15</b>   | <b>Sulphides of non-metals; phosphorus trisulphide:</b>                                                         |              |                |
|                | A. Phosphorus sulphides; phosphorus trisulphide .....                                                           | 13           | 8              |
|                | B. Carbon disulphide .....                                                                                      | 8            | 6,4            |
|                | C. Other .....                                                                                                  | 8            | 4,8            |
|                | <b>IV. INORGANIC BASES AND METALLIC OXIDES, HYDROXIDES AND PEROXIDES</b>                                        |              |                |
| <b>28.16</b>   | <b>Ammonia, anhydrous or in aqueous solution .....</b>                                                          | 15           | 11,2           |
| <b>28.17</b>   | <b>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:</b> |              |                |
|                | A. Sodium hydroxide (caustic soda) .....                                                                        | 14           | 12,8           |
|                | B. Potassium hydroxide (caustic potash) .....                                                                   | 13           | 11,8           |
|                | C. Peroxides of sodium or potassium .....                                                                       | 13           | 8              |
| <b>28.18</b>   | <b>Oxides, hydroxides and peroxides of strontium, barium or magnesium:</b>                                      |              |                |
|                | A. Of strontium .....                                                                                           | 12           | 9,6            |
|                | B. Of barium .....                                                                                              | 11           | 8,8            |
|                | C. Of magnesium .....                                                                                           | 9            | 5,6            |
| <b>28.19</b>   | <b>Zinc oxide and zinc peroxide .....</b>                                                                       | 14           | 12,8           |
| <b>28.20</b>   | <b>Aluminium oxide and hydroxide; artificial corundum:</b>                                                      |              |                |
|                | A. Aluminium oxide and hydroxide.....                                                                           | 11           | 8,8            |
|                | B. Artificial corundum .....                                                                                    | 10           | 7,6            |

| Heading<br>number | Description                                                                                                                                   | Rate of Duty    |                   |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                               | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                             | 3               | 4                 |
| 28.21             | Chromium oxides and hydroxides .....                                                                                                          | 15              | 13,4              |
| 28.22             | Manganese oxides:                                                                                                                             |                 |                   |
|                   | A. Manganese dioxide.....                                                                                                                     | 12              | 8                 |
|                   | B. Other .....                                                                                                                                | 15              | 12                |
| 28.23             | Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub> ..... | 10              | 6,4               |
| 28.24             | Cobalt oxides and hydroxides .....                                                                                                            | 10              | 6,4               |
| 28.25             | Titanium oxides .....                                                                                                                         | 15              | 9,6               |
| 28.26             | Tin oxides (stannous oxide and stannic oxide) .....                                                                                           | 11              | 8,8               |
| 28.27             | Lead oxides; red lead and orange lead .....                                                                                                   | 13              | 12,2              |
| 28.28             | Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides:                   |                 |                   |
|                   | A. Hydrazine and hydroxylamine and their inorganic salts .....                                                                                | 15              | 9,6               |
|                   | B. Lithium oxide and hydroxide .....                                                                                                          | 13              | 8                 |
|                   | C. Calcium oxide, hydroxide and peroxide:                                                                                                     |                 |                   |
|                   | I. Oxide and hydroxide .....                                                                                                                  | 10              | 6,4               |
|                   | II. Peroxide .....                                                                                                                            | 13              | 10,4              |
|                   | D. Beryllium oxide and hydroxide .....                                                                                                        | 10              | 8                 |
|                   | E. Nickel oxides and hydroxides .....                                                                                                         | Free            | Free              |
|                   | F. Molybdenum oxides and hydroxides .....                                                                                                     | 13              | 8                 |
|                   | G. Tungsten oxides and hydroxides.....                                                                                                        | 8               | 6,4               |
|                   | H. Vanadium oxides and hydroxides:                                                                                                            |                 |                   |
|                   | I. Vanadic pentoxide.....                                                                                                                     | 9               | 5,6               |
|                   | II. Other .....                                                                                                                               | 12              | 8                 |
|                   | IJ. Zirconium oxide and germanium oxides.....                                                                                                 | 10              | 8                 |
|                   | K. Copper oxides and hydroxides:                                                                                                              |                 |                   |
|                   | I. Oxides .....                                                                                                                               | 5               | 4                 |
|                   | II. Hydroxides .....                                                                                                                          | 12              | 9,6               |
|                   | L. Mercury oxides .....                                                                                                                       | 7               | 5,6               |
|                   | M. Other .....                                                                                                                                | 14              | 11,2              |



| Heading number | Description                                                                        | Rate of Duty    |                   |
|----------------|------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                    | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                  | 3               | 4                 |
|                | <b>V. METALLIC SALTS AND PEROXYSALTS, OF INORGANIC ACIDS</b>                       |                 |                   |
| <b>28.29</b>   | <b>Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts:</b> |                 |                   |
|                | A. Fluorides:                                                                      |                 |                   |
|                | I. Ammonium and sodium fluorides .....                                             | 14              | 11,2              |
|                | II. Other .....                                                                    | 12              | 8                 |
|                | B. Fluorosilicates, fluoroborates and other complex fluorine salts:                |                 |                   |
|                | I. Sodium and potassium fluorosilicates .....                                      | 15              | 12                |
|                | II. Potassium fluoroaluminosilicate .....                                          | 9               | 7,2               |
|                | III. Sodium fluoroaluminosilicate .....                                            | 11              | 8,8               |
|                | IV. Other .....                                                                    | 13              | 8                 |
| <b>28.30</b>   | <b>Chlorides and oxychlorides:</b>                                                 |                 |                   |
|                | A. Chlorides:                                                                      |                 |                   |
|                | I. Of ammonium; of aluminium .....                                                 | 14              | 11,2              |
|                | II. Of barium .....                                                                | 11              | 8,8               |
|                | III. Of calcium; of magnesium .....                                                | 10              | 6,4               |
|                | IV. Of iron .....                                                                  | 3               | 2,4               |
|                | V. Of cobalt; of nickel .....                                                      | 13              | 10,4              |
|                | VI. Of tin .....                                                                   | 9               | 5,6               |
|                | VII. Other .....                                                                   | 12              | 9,6               |
|                | B. Oxychlorides:                                                                   |                 |                   |
|                | I. Of copper; of lead .....                                                        | 5               | 4                 |
|                | II. Other .....                                                                    | 12              | 8                 |
| <b>28.31</b>   | <b>Chlorites and hypochlorites:</b>                                                |                 |                   |
|                | A. Chlorites .....                                                                 | 13              | 8                 |
|                | B. Hypochlorites:                                                                  |                 |                   |
|                | I. Of sodium; of potassium .....                                                   | 14              | 11,2              |
|                | II. Other .....                                                                    | 15              | 12                |
| <b>28.32</b>   | <b>Chlorates and perchlorates:</b>                                                 |                 |                   |
|                | A. Chlorates:                                                                      |                 |                   |
|                | I. Of ammonium; of sodium; of potassium .....                                      | 10              | 8                 |
|                | II. Of barium .....                                                                | 9               | 7,2               |
|                | III. Other .....                                                                   | 12              | 9,6               |
|                | B. Perchlorates:                                                                   |                 |                   |
|                | I. Of ammonium .....                                                               | 7               | 5,6               |
|                | II. Of sodium .....                                                                | 10              | 6,4               |
|                | III. Of potassium .....                                                            | 9               | 7,2               |
|                | IV. Other .....                                                                    | 12              | 9,6               |

| Heading number | Description                                                                          | Rate of Duty    |                   |
|----------------|--------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                      | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                    | 3               | 4                 |
| 28.33          | Bromides, oxybromides, bromates and perbromates, and hypobromites....                | 15              | 12                |
| 28.34          | Iodides, oxyiodides, iodates and periodates .....                                    | 15              | 12                |
| 28.35          | Sulphides; polysulphides:                                                            |                 |                   |
|                | A. Sulphides:                                                                        |                 |                   |
|                | I. Of potassium; of barium; of tin; of mercury.....                                  | 11              | 8,8               |
|                | II. Of calcium; of antimony; of iron.....                                            | 8               | 6,4               |
|                | III. Other .....                                                                     | 15              | 12                |
|                | B. Polysulphides:                                                                    |                 |                   |
|                | I. Of potassium; of calcium; of barium; of iron; of tin.....                         | 12              | 9,6               |
|                | II. Other .....                                                                      | 15              | 12                |
| 28.36          | Dithionites, including those stabilised with organic substances; sulphonylates ..... | 15              | 12                |
| 28.37          | Sulphites and thiosulphates.....                                                     | 12              | 8                 |
| 28.38          | Sulphates (including alums) and persulphates:                                        |                 |                   |
|                | A. Sulphates:                                                                        |                 |                   |
|                | I. Of sodium; of cadmium .....                                                       | 11              | 7,2               |
|                | II. Of potassium; of copper.....                                                     | 5               | 3,2               |
|                | III. Of barium; of zinc .....                                                        | 14              | 11,2              |
|                | IV. Of magnesium; of aluminium; of chromium .....                                    | 15              | 9,6               |
|                | V. Of cobalt; of titanium.....                                                       | 10              | 8                 |
|                | VI. Of iron; of nickel.....                                                          | 9               | 5,6               |
|                | VII. Of mercury; of lead.....                                                        | 8               | 6,4               |
|                | VIII. Other .....                                                                    | 13              | 8                 |
|                | B. Alums:                                                                            |                 |                   |
|                | I. Of ammonium .....                                                                 | 12              | 9,6               |
|                | II. Of potassium .....                                                               | 15              | 12                |
|                | III. Of chromium.....                                                                | 13              | 10,4              |
|                | IV. Other .....                                                                      | 14              | 11,2              |
|                | C. Persulphates .....                                                                | 13              | 10,4              |
| 28.39          | Nitrites and nitrates:                                                               |                 |                   |
|                | A. Nitrites .....                                                                    | 12              | 8                 |

| Heading number              | Description                                                                                       | Rate of Duty    |                   |
|-----------------------------|---------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                             |                                                                                                   | autonomous<br>% | conventional<br>% |
| 1                           | 2                                                                                                 | 3               | 4                 |
| <b>28.39</b><br>(continued) | <b>B. Nitrates:</b>                                                                               |                 |                   |
|                             | I. Of sodium .....                                                                                | 14              | 8,8               |
|                             | II. Of potassium .....                                                                            | 10              | 8                 |
|                             | III. Of barium; of beryllium; of cadmium; of cobalt; of nickel .....                              | 11              | 8,8               |
|                             | IV. Of copper; of mercury .....                                                                   | 8               | 6,4               |
|                             | V. Of lead .....                                                                                  | 15              | 12                |
|                             | VI. Other .....                                                                                   | 14              | 11,2              |
| <b>28.40</b>                | <b>Phosphites, hypophosphites and phosphates:</b>                                                 |                 |                   |
|                             | A. Phosphites and hypophosphites .....                                                            | 15              | 9,6               |
|                             | B. Phosphates:                                                                                    |                 |                   |
|                             | I. Of ammonium .....                                                                              | 12              | 8                 |
|                             | II. Other, including polyphosphates .....                                                         | 15              | 11,2              |
| <b>28.41</b>                | <b>Arsenites and arsenates:</b>                                                                   |                 |                   |
|                             | A. Arsenites .....                                                                                | 14              | 11,2              |
|                             | B. Arsenates .....                                                                                | 12              | 9,6               |
| <b>28.42</b>                | <b>Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:</b> |                 |                   |
|                             | A. Carbonates:                                                                                    |                 |                   |
|                             | I. Of ammonium (including commercial ammonium carbonate containing ammonium carbamate) .....      | 12              | 9,6               |
|                             | II. Of sodium .....                                                                               | 13              | 10,4              |
|                             | III. Of calcium .....                                                                             | 9               | 7,2               |
|                             | IV. Of magnesium; of copper .....                                                                 | 6               | 4,8               |
|                             | V. Of beryllium; of cobalt; of bismuth .....                                                      | 10              | 8                 |
|                             | VI. Of lithium .....                                                                              | 14              | 10,2              |
|                             | VII. Other .....                                                                                  | 14              | 8,8               |
|                             | B. Percarbonates .....                                                                            | 14              | 11,2              |
| <b>28.43</b>                | <b>Cyanides and complex cyanides:</b>                                                             |                 |                   |
|                             | A. Cyanides:                                                                                      |                 |                   |
|                             | I. Of sodium; of potassium; of calcium .....                                                      | 15              | 12                |
|                             | II. Of cadmium .....                                                                              | 13              | 10,4              |
|                             | III. Other .....                                                                                  | 11              | 8,8               |
|                             | B. Complex cyanides .....                                                                         | 15              | 12                |

| Heading number | Description                                                                        | Rate of Duty    |                   |
|----------------|------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                    | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                  | 3               | 4                 |
| <b>28.44</b>   | <b>Fulminates, cyanates and thiocyanates:</b>                                      |                 |                   |
|                | A. Fulminates.....                                                                 | 12              | 9,6               |
|                | B. Cyanates .....                                                                  | 10              | 8                 |
|                | C. Thiocyanates .....                                                              | 15              | 12                |
| <b>28.45</b>   | <b>Silicates; commercial sodium and potassium silicates:</b>                       |                 |                   |
|                | A. Of zirconium .....                                                              | 11              | 8,8               |
|                | B. Other.....                                                                      | 15              | 9,6               |
| <b>28.46</b>   | <b>Borates and perborates:</b>                                                     |                 |                   |
|                | A. Borates:                                                                        |                 |                   |
|                | I. Sodium borates, anhydrous:                                                      |                 |                   |
|                | a) For the manufacture of sodium perborate (a) .....                               | Free            | Free              |
|                | b) Other.....                                                                      | 7               | 4,8               |
|                | II. Other .....                                                                    | 12              | 8                 |
|                | B. Perborates.....                                                                 | 15              | 12                |
| <b>28.47</b>   | <b>Salts of metallic acids (for example, chromates, permanganates, stannates):</b> |                 |                   |
|                | A. Aluminates .....                                                                | 15              | 12                |
|                | B. Chromates, dichromates and perchromates:                                        |                 |                   |
|                | I. Chromates .....                                                                 | 15              | 13,4              |
|                | II. Other .....                                                                    | 14              | 12,4              |
|                | C. Manganites, manganates and permanganates .....                                  | 15              | 12                |
|                | D. Antimonates and molybdates .....                                                | 14              | 11,2              |
|                | E. Zincates and vanadates .....                                                    | 10              | 6,4               |
|                | F. Other.....                                                                      | 13              | 10,4              |
| <b>28.48</b>   | <b>Other salts and peroxysalts of inorganic acids, but not including azides:</b>   |                 |                   |
|                | A. Salts, double salts or complex salts of selenium or tellurium acids ....        | 10              | 8                 |
|                | B. Other:                                                                          |                 |                   |
|                | I. Double or complex phosphates.....                                               | 14              | 11,2              |
|                | II. Double or complex carbonates.....                                              | 14              | 8,8               |
|                | III. Double or complex silicates .....                                             | 14              | 9,6               |
|                | IV. Other .....                                                                    | 14              | 11,2              |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number | Description                                                                                                                                                                                                                                                                                                | Rate of Duty    |                   |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                                                                                                            | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                                                                          | 3               | 4                 |
|                | <b>VI. MISCELLANEOUS</b>                                                                                                                                                                                                                                                                                   |                 |                   |
| <b>28.49</b>   | <b>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:</b>                                                                 |                 |                   |
|                | A. Colloidal precious metals:                                                                                                                                                                                                                                                                              |                 |                   |
|                | I. Silver .....                                                                                                                                                                                                                                                                                            | 10              | 8                 |
|                | II. Other .....                                                                                                                                                                                                                                                                                            | 8               | 4,8               |
|                | B. Amalgams of precious metals .....                                                                                                                                                                                                                                                                       | 12              | 8                 |
|                | C. Salts and other compounds, inorganic or organic, of precious metals:                                                                                                                                                                                                                                    |                 |                   |
|                | I. Of silver .....                                                                                                                                                                                                                                                                                         | 12              | 9,6               |
|                | II. Of other precious metals .....                                                                                                                                                                                                                                                                         | 5               | 3,2               |
| <b>28.50</b>   | <b>Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds:</b> |                 |                   |
|                | A. Fissile chemical elements and isotopes; compounds, alloys, dispersions and cermets, containing such elements or isotopes, including spent or irradiated nuclear reactor cartridges (EURATOM).....                                                                                                       | Free            | (a)               |
|                | B. Artificial radio-active isotopes and their compounds (EURATOM)....                                                                                                                                                                                                                                      | Free            | (a)               |
|                | C. Other .....                                                                                                                                                                                                                                                                                             | Free            | Free              |
| <b>28.51</b>   | <b>Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No 28.50:</b>                                                                                                                                           |                 |                   |
|                | A. Heavy hydrogen (deuterium) and compounds thereof (including heavy water); mixtures and solutions containing deuterium in which the ratio of the deuterium atoms to the normal hydrogen atoms exceeds 1:5000 in number (EURATOM) .....                                                                   | 10              | —                 |
|                | B. Other .....                                                                                                                                                                                                                                                                                             | 15              | 9,6               |

(a) See Annex.

| Heading number | Description                                                                                                                                                                                                                                                                  | Rate of Duty               |                                |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------------------|
|                |                                                                                                                                                                                                                                                                              | autonomous %               | conventional %                 |
| 1              | 2                                                                                                                                                                                                                                                                            | 3                          | 4                              |
| 28.52          | Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together:<br>A. Of thorium or of uranium depleted in U 235, whether or not mixed together (EURATOM) .....<br>B. Other ..... | Free<br>6                  | (a)<br>4                       |
| 28.53          | Liquid air (whether or not rare gases have been removed); compressed air .....                                                                                                                                                                                               | 7                          | 5,6                            |
| 28.54          | Hydrogen peroxide (including solid hydrogen peroxide):<br>A. Solid .....<br>B. Other .....                                                                                                                                                                                   | 18<br>15                   | 14,4<br>12                     |
| 28.55          | Phosphides:<br>A. Of iron (ferro-phosphorus), containing 15% or more by weight of phosphorus .....<br>B. Other .....                                                                                                                                                         | 11<br>14                   | 7,2<br>11,2                    |
| 28.56          | Carbides (for example, silicon carbide, boron carbide, metal carbides):<br>A. Of silicon .....<br>B. Of boron .....<br>C. Of calcium .....<br>D. Of aluminium; of chromium; of molybdenum; of tungsten; of vanadium; of tantalum; of titanium.....<br>E. Other .....         | 9<br>7<br>15<br>12<br>13   | 8,6<br>5,6<br>14,2<br>9,6<br>8 |
| 28.57          | Hydrides, nitrides and azides, silicides and borides:<br>A. Hydrides .....<br>B. Nitrides .....<br>C. Azides .....<br>D. Silicides .....<br>E. Borides .....                                                                                                                 | 10<br>10<br>13<br>11<br>13 | 6,4<br>6,4<br>10,4<br>8,8<br>8 |
| 28.58          | Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals:<br>A. Distilled and conductivity water and water of similar purity.....<br>B. Other .....                                  | 4<br>15                    | 3,2<br>9,6                     |

(a) See Annex.

## CHAPTER 29

## ORGANIC CHEMICALS

## 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), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
  - (c) The products of headings Nos 29.38 to 29.42 inclusive, or the sugar ethers and sugar esters, and their salts, of heading No 29.43, or the products of heading No 29.44, whether or not chemically defined;
  - (d) Products mentioned in (a), (b) or (c) above dissolved in water;
  - (e) Products mentioned in (a), (b) or (c) above dissolved in 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;
  - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;
  - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use;
  - (h) 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) Methane and propane (heading No 27.11);
  - (d) The compounds of carbon mentioned in Note 2 of Chapter 28;
  - (e) Urea (heading No 31.02 or 31.05 as the case may be);
  - (f) Colouring matter of vegetable or animal origin (heading No 32.04); synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No 32.05) and dyes or other colouring matter put up in forms or packings of a kind sold by retail (heading No 32.09);
  - (g) Metaldehyde, hexamethylenetetramine 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 300 cm<sup>3</sup> (heading No 36.08);
  - (h) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No 38.17; ink removers put up in packings for sale by retail, of heading No 38.19; or
  - (ij) Optical elements, for example, of ethylenediamine tartrate (heading No 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in the latest of those headings.

4. *Unless otherwise stipulated in the subheadings of headings Nos 29.03 to 29.05, 29.07 to 29.10, 29.12 to 29.21, inclusive, and 29.22 and 29.23 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 29.30.

5. (a) The esters of acid-function organic compounds falling within sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading placed last in the sub-Chapters.
- (b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified with the corresponding acid-function compounds.
- (c) The salts of the esters referred to in paragraph (a) or (b) above with inorganic bases are to be classified with the corresponding esters.
- (d) The salts of other acid- or phenol-function organic compounds falling within sub-Chapters I to VII with inorganic bases are to be classified with the corresponding acid- or phenol-function organic compounds.
- (e) Halides of carboxylic acids are to be classified with the corresponding acids.
6. 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, internal hemiacetals, methylene ethers of orthodihydric phenols, epoxides with three or four member rings, cyclic acetals, cyclic polymers of aldehydes, of thioaldehydes or of aldimines, anhydrides of polybasic acids, cyclic esters of polyhydric alcohols with polybasic acids, cyclic ureides and cyclic thioureides, imides of polybasic acids, hexamethylenetetramine and trimethylenetrinitramine.

#### Additional Note

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



| Heading number | Description                                                                                  | Rate of Duty |                |
|----------------|----------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                              | autonomous % | conventional % |
| 1              | 2                                                                                            | 3            | 4              |
|                | <b>I. HYDROCARBONS AND THEIR HALOGENATED SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b> |              |                |
| <b>29.01</b>   | <b>Hydrocarbons:</b>                                                                         |              |                |
|                | A. Acyclic:                                                                                  |              |                |
|                | I. For use as power or heating fuels.....                                                    | 25           | 17,5           |
|                | II. For other purposes (a).....                                                              | Free         | Free           |
|                | B. Cyclanes and cyclenes:                                                                    |              |                |
|                | I. Azulenes .....                                                                            | 16           | 12,8           |
|                | II. Other:                                                                                   |              |                |
|                | a) For use as power or heating fuels.....                                                    | 25           | 17,5           |
|                | b) For other purposes (a) .....                                                              | Free         | Free           |
|                | C. Cycloterpenes:                                                                            |              |                |
|                | I. Pinenes, camphene and dipentene.....                                                      | 13           | 9,6            |
|                | II. Other .....                                                                              | 18           | 11,2           |
|                | D. Aromatic:                                                                                 |              |                |
|                | I. Benzene, toluene and xylenes:                                                             |              |                |
|                | a) For use as power or heating fuels.....                                                    | 25           | 16             |
|                | b) For other purposes (a).....                                                               | Free         | Free           |
|                | II. Styrene and ethylbenzene.....                                                            | 8            | 6,4            |
|                | III. <i>iso</i> Propylbenzene (cumene) .....                                                 | 8            | 8              |
|                | IV. Naphthalene and anthracene.....                                                          | Free         | 3              |
|                | V. Diphenyl and triphenyls .....                                                             | 15           | 12             |
|                | VI. Other .....                                                                              | 16           | 10,4           |
| <b>29.02</b>   | <b>Halogenated derivatives of hydrocarbons:</b>                                              |              |                |
|                | A. Halogenated derivatives of acyclic hydrocarbons:                                          |              |                |
|                | I. Fluorides and polyfluorides.....                                                          | 18           | 14,4           |
|                | II. Chlorides and polychlorides:                                                             |              |                |
|                | a) Saturated:                                                                                |              |                |
|                | 1. Chloromethane and chloroethane.....                                                       | 18           | 14,4           |
|                | 2. Other .....                                                                               | 16           | 12,8           |
|                | b) Unsaturated .....                                                                         | 19           | 15,2           |
|                | III. Bromides and polybromides .....                                                         | 23           | 18,4           |
|                | IV. Iodides and polyiodides.....                                                             | 25           | 17,5           |
|                | V. Mixed derivatives .....                                                                   | 17           | 13,6           |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number       | Description                                                                                     | Rate of Duty    |                   |
|----------------------|-------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                      |                                                                                                 | autonomous<br>% | conventional<br>% |
| 1                    | 2                                                                                               | 3               | 4                 |
| 29.02<br>(continued) | B. Halogenated derivatives of cyclanes, cyclenes and cycloterpenes .....                        | 17              | 13,6              |
|                      | C. Halogenated derivatives of aromatic hydrocarbons.....                                        | 18              | 14,4              |
| 29.03                | <b>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons:</b>                         |                 |                   |
|                      | A. Sulphonated derivatives .....                                                                | 16              | 12,8              |
|                      | B. Nitrated and nitrosated derivatives:                                                         |                 |                   |
|                      | I. Trinitrotoluenes and dinitronaphthalenes .....                                               | 10              | 8                 |
|                      | II. Other .....                                                                                 | 16              | 12,8              |
|                      | C. Mixed derivatives:                                                                           |                 |                   |
|                      | I. Sulphohalogenated derivatives .....                                                          | 14              | 11,2              |
|                      | II. Other .....                                                                                 | 16              | 12,8              |
|                      | <b>II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>      |                 |                   |
| 29.04                | <b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b> |                 |                   |
|                      | A. Saturated monohydric alcohols:                                                               |                 |                   |
|                      | I. Methanol (methyl alcohol).....                                                               | 18              | 14,4              |
|                      | II. Propyl and isopropyl alcohols .....                                                         | 15              | 12                |
|                      | III. Butyl alcohols:                                                                            |                 |                   |
|                      | a) tertButyl alcohol .....                                                                      | 8               | 6,4               |
|                      | b) Other butyl alcohols.....                                                                    | 14              | 11,2              |
|                      | IV. Amyl alcohols .....                                                                         | 20              | 16                |
|                      | V. Other .....                                                                                  | 18              | 15,8              |
|                      | B. Unsaturated monohydric alcohols:                                                             |                 |                   |
|                      | I. Allyl alcohol .....                                                                          | 14              | 11,2              |
|                      | II. Other .....                                                                                 | 16              | 12                |
|                      | C. Polyhydric alcohols:                                                                         |                 |                   |
|                      | I. Diols, triols and tetraols .....                                                             | 19              | 16,4              |
|                      | II. Mannitol .....                                                                              | 12 + vc         | —                 |
|                      | III. Sorbitol:                                                                                  |                 |                   |
|                      | a) In aqueous solution:                                                                         |                 |                   |
|                      | 1. Containing 2% or less by weight of mannitol, calculated on the sorbitol content .....        | 12 + vc         | —                 |
|                      | 2. Other .....                                                                                  | 12(a) + vc      | —                 |
|                      | b) Other:                                                                                       |                 |                   |
|                      | 1. Containing 2% or less by weight of mannitol, calculated on the sorbitol content.....         | 12 + vc         | —                 |
|                      | 2. Other .....                                                                                  | 12(a) + vc      | —                 |

(a) Duty rate reduced to 9% (suspension) for an indefinite period.

| Heading number              | Description                                                                                                  | Rate of Duty |                |
|-----------------------------|--------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                             |                                                                                                              | autonomous % | conventional % |
| 1                           | 2                                                                                                            | 3            | 4              |
| <b>29.04</b><br>(continued) | C. IV. Other polyhydric alcohols .....                                                                       | 14           | 11,2           |
|                             | V. Halogenated, sulphonated, nitrated or nitrosated derivatives of polyhydric alcohols .....                 | 18           | 14,4           |
| <b>29.05</b>                | <b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>               |              |                |
|                             | A. Cyclanic, cyclenic and cycloterpenic:                                                                     |              |                |
|                             | I. Cyclohexanol, methyl- and dimethylcyclohexanols.....                                                      | 20           | 16             |
|                             | II. Menthol .....                                                                                            | 11           | 8,8            |
|                             | III. Sterols and inositols.....                                                                              | 14           | 11,2           |
|                             | IV. Other .....                                                                                              | 16           | 12,8           |
|                             | B. Aromatic:                                                                                                 |              |                |
|                             | I. Cinnamyl alcohol .....                                                                                    | 13           | 10,4           |
|                             | II. Other .....                                                                                              | 17           | 13,6           |
|                             | <b>III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b> |              |                |
| <b>29.06</b>                | <b>Phenols and phenol-alcohols:</b>                                                                          |              |                |
|                             | A. Monophenols:                                                                                              |              |                |
|                             | I. Phenol and its salts.....                                                                                 | 4            | 3,2            |
|                             | II. Cresols, xylenols, and their salts.....                                                                  | 3            | 2,4            |
|                             | III. Naphthols and their salts.....                                                                          | 18           | 14,4           |
|                             | IV. Other .....                                                                                              | 17           | 13,6           |
|                             | B. Polyphenols:                                                                                              |              |                |
|                             | I. Resorcinol and its salts .....                                                                            | 17           | 13,6           |
|                             | II. Hydroquinone .....                                                                                       | 18           | 14,4           |
|                             | III. Dihydroxynaphthalenes and their salts.....                                                              | 17           | 13,6           |
|                             | IV. 2,2-Di-(p-hydroxyphenyl)propane .....                                                                    | 15           | 9,6            |
|                             | V. Other .....                                                                                               | 15           | 12             |
|                             | C. Phenol-alcohols .....                                                                                     | 18           | 14,4           |
| <b>29.07</b>                | <b>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:</b>           |              |                |
|                             | A. Halogenated derivatives .....                                                                             | 15           | 12             |
|                             | B. Sulphonated derivatives .....                                                                             | 18           | 14,4           |
|                             | C. Nitrated and nitrosated derivatives:                                                                      |              |                |
|                             | I. Trinitrophenol (picric acid); trinitroresorcinol of lead; trinitroxylenols and their salts.....           | 10           | 8              |

| Heading number              | Description                                                                                                                                                                                       | Rate of Duty |                |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                             |                                                                                                                                                                                                   | autonomous % | conventional % |
| 1                           | 2                                                                                                                                                                                                 | 3            | 4              |
| <b>29.07</b><br>(continued) | C. II. Dinitrocresols; trinitrometacresol .....                                                                                                                                                   | 16           | 12,8           |
|                             | III. Other .....                                                                                                                                                                                  | 18           | 14,4           |
|                             | D. Mixed derivatives .....                                                                                                                                                                        | 18           | 14,4           |
|                             | <b>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</b> |              |                |
| <b>29.08</b>                | 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 ethers .....                                                                                                                                                 | 25           | 17,5           |
|                             | b) Other .....                                                                                                                                                                                    | 17           | 13,6           |
|                             | II. Cyclanic, cyclenic and cycloterpenic .....                                                                                                                                                    | 17           | 13,6           |
|                             | III. Aromatic:                                                                                                                                                                                    |              |                |
|                             | a) <i>tert</i> Butyldinitrometacresol methyl ether (musk ambrette) .....                                                                                                                          | 13           | 10,4           |
|                             | b) Diphenyl ether .....                                                                                                                                                                           | 17           | 13,6           |
|                             | c) Other .....                                                                                                                                                                                    | 16           | 12,8           |
|                             | B. Ether-alcohols:                                                                                                                                                                                |              |                |
|                             | I. Acyclic .....                                                                                                                                                                                  | 20           | 16             |
|                             | II. Cyclic .....                                                                                                                                                                                  | 14           | 11,2           |
|                             | C. Ether-phenols and ether-alcohol-phenols:                                                                                                                                                       |              |                |
|                             | I. Guaiacol; potassium guaiacolsulphonate.....                                                                                                                                                    | 19           | 15,2           |
|                             | II. Other .....                                                                                                                                                                                   | 15           | 12             |
|                             | D. Alcohol peroxides and ether peroxides .....                                                                                                                                                    | 17           | 11,2           |
| <b>29.09</b>                | Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.....                              | 18           | 15,8           |
| <b>29.10</b>                | Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives:                                    |              |                |
|                             | A. Piperonyl butoxide .....                                                                                                                                                                       | 13           | 10,4           |
|                             | B. Other .....                                                                                                                                                                                    | 18           | 14,4           |

| Heading number | Description                                                                                                                                                                                                                                                          | Rate of Duty |                |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                      | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                                    | 3            | 4              |
|                | <b>V. ALDEHYDE-FUNCTION COMPOUNDS</b>                                                                                                                                                                                                                                |              |                |
| 29.11          | Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde:                                                                                               |              |                |
|                | A. Acyclicaldehydes:                                                                                                                                                                                                                                                 |              |                |
|                | I. Methanal (formaldehyde) .....                                                                                                                                                                                                                                     | 18           | 14,4           |
|                | II. Ethanal .....                                                                                                                                                                                                                                                    | 24           | 19,2           |
|                | III. Butanal .....                                                                                                                                                                                                                                                   | 19           | 15,2           |
|                | IV. Other .....                                                                                                                                                                                                                                                      | 16           | 12,8           |
|                | B. Cyclanic, cyclenic and cycloterpenic aldehydes.....                                                                                                                                                                                                               | 14           | 11,2           |
|                | C. Aromatic aldehydes:                                                                                                                                                                                                                                               |              |                |
|                | I. Cinnamaldehyde .....                                                                                                                                                                                                                                              | 18           | 14,4           |
|                | II. Other .....                                                                                                                                                                                                                                                      | 16           | 12,8           |
|                | D. Aldehyde-alcohols .....                                                                                                                                                                                                                                           | 16           | 12,8           |
|                | E. Aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes:                                                                                                                                                                          |              |                |
|                | I. Methylprotocatechualdehyde (vanillin) and ethylprotocatechualdehyde (ethylvanillin) .....                                                                                                                                                                         | 20           | 16             |
|                | II. Other .....                                                                                                                                                                                                                                                      | 17           | 12             |
|                | F. Cyclic polymers of aldehydes:                                                                                                                                                                                                                                     |              |                |
|                | I. Trioxan .....                                                                                                                                                                                                                                                     | 18           | 14,4           |
|                | II. Other .....                                                                                                                                                                                                                                                      | 17           | 13,6           |
|                | G. Paraformaldehyde .....                                                                                                                                                                                                                                            | 18           | 14,4           |
| 29.12          | Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No 29.11 .....                                                                                                                                                       | 16           | 12,8           |
|                | <b>VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS</b>                                                                                                                                                                                                  |              |                |
| 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 .....                                                                                                                                                                                                                                                 | 15           | 11,2           |
|                | II. Polyketones .....                                                                                                                                                                                                                                                | 12           | 9,6            |
|                | B. Cyclanic, cyclenic and cycloterpenic ketones:                                                                                                                                                                                                                     |              |                |
|                | I. Camphor:                                                                                                                                                                                                                                                          |              |                |
|                | a) Natural crude .....                                                                                                                                                                                                                                               | 11           | 8,8            |
|                | b) Other (natural refined and synthetic) .....                                                                                                                                                                                                                       | 16           | 12,8           |
|                | II. Other .....                                                                                                                                                                                                                                                      | 15           | 12             |
|                | C. Aromatic ketones:                                                                                                                                                                                                                                                 |              |                |
|                | I. Methyl naphthyl ketone.....                                                                                                                                                                                                                                       | 14           | 11,2           |

| Heading number              | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Rate of Duty    |                   |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | autonomous<br>% | conventional<br>% |
| 1                           | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 3               | 4                 |
| <b>29.13</b><br>(continued) | C. II. Benzylidenacetone ..... 17 13,6<br>III. Other ..... 18 14,4<br>D. Ketone-alcohols and ketone-aldehydes:<br>I. Acyclic, cyclanic, cyclenic and cycloterpenic..... 14 11,2<br>II. Aromatic ..... 18 14,4<br>E. Ketone-phenols and other single or complex oxygen-function ketones.. 18 14,4<br>F. Quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function quinones..... 17 13,6<br>G. Halogenated, sulphonated, nitrated or nitrosated derivatives:<br>I. Musk ketone ..... 14 11,2<br>II. Other ..... 16 12,8<br><br><b>VII. CARBOXYLIC ACIDS, AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>                                                                                                                                                                                                                                                                                                                                                                       |                 |                   |
| <b>29.14</b>                | <b>Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b><br>A. Saturated acyclic monocarboxylic acid:<br>I. Formic acid and its salts and esters..... 19 15,2<br>II. Acetic acid and its salts and esters:<br>a) Acetic acid ..... 21 16,8<br>b) Salts of acetic acids:<br>1. Pyrolignites (for example, of calcium) ..... 10 8<br>2. Sodium acetate ..... 19 15,2<br>3. Cobalt acetate ..... 14 11,2<br>4. Other ..... 17 13,6<br>c) Esters of acetic acid:<br>1. Ethyl, vinyl, propyl and isopropyl acetates..... 20 16<br>2. Methyl, butyl, isobutyl, amyl, isoamyl and glycerol acetates 19 15,2<br>3. Paracresyl, phenylpropyl, phenylmethyl, rhodiny, santalyl and phenylglycol acetates..... 13 10,4<br>4. Other ..... 17 13,6<br>III. Acetic anhydride ..... 20 16<br>IV. Halides of acetic acid ..... 18 14,4<br>V. Bromoacetic acids and their salts and esters..... 23 18,4<br>VI. Propionic acid and its salts and esters..... 14 8,8<br>VII. Butyric acids and their salts and esters..... 15 12 |                 |                   |

| Heading number              | Description                                                                                                                                                | Rate of Duty |                |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                             |                                                                                                                                                            | autonomous % | conventional % |
| 1                           | 2                                                                                                                                                          | 3            | 4              |
| <b>29.14</b><br>(continued) | A.VIII. Valeric acid and its salts and esters.....                                                                                                         | 13           | 10,4           |
|                             | IX. Palmitic acid and its salts and esters:                                                                                                                |              |                |
|                             | a) Palmitic acid .....                                                                                                                                     | 11           | 8,8            |
|                             | b) Salts and esters of palmitic acid.....                                                                                                                  | 16           | 12,8           |
|                             | X. Stearic acid and its salts and esters:                                                                                                                  |              |                |
|                             | a) Stearic acid .....                                                                                                                                      | 12           | 9,6            |
|                             | b) Salts and esters of stearic acid:                                                                                                                       |              |                |
|                             | 1. Zinc and magnesium stearates.....                                                                                                                       | 13           | 10,4           |
|                             | 2. Other .....                                                                                                                                             | 15           | 12             |
|                             | XI. Other .....                                                                                                                                            | 16           | 12,8           |
|                             | B. Unsaturated acyclic monocarboxylic acids:                                                                                                               |              |                |
|                             | I. Methacrylic acid and its salts and esters.....                                                                                                          | 17           | 13,6           |
|                             | II. Undecylenic acid and its salts and esters:                                                                                                             |              |                |
|                             | a) Undecylenic acid .....                                                                                                                                  | 13           | 10,4           |
|                             | b) Salts and esters of undecylenic acid.....                                                                                                               | 16           | 12,8           |
|                             | III. Oleic acid and its salts and esters:                                                                                                                  |              |                |
|                             | a) Oleic acid .....                                                                                                                                        | 12           | 9,6            |
|                             | b) Salts and esters of oleic acid.....                                                                                                                     | 16           | 12,8           |
|                             | IV. Other:                                                                                                                                                 |              |                |
|                             | a) Sorbic acid and acrylic acid.....                                                                                                                       | 15           | 9,6            |
|                             | b) Other .....                                                                                                                                             | 15           | 12             |
|                             | C. Cyclanic, cyclenic and cycloterpenic monocarboxylic acids.....                                                                                          | 17           | 13,6           |
|                             | D. Aromatic monocarboxylic acids:                                                                                                                          |              |                |
|                             | I. Benzoic acid and its salts and esters.....                                                                                                              | 17           | 13,6           |
|                             | II. Benzoyl chloride .....                                                                                                                                 | 18           | 14,4           |
|                             | III. Phenylacetic acid and its salts and esters.....                                                                                                       | 19           | 15,2           |
|                             | IV. Other .....                                                                                                                                            | 16           | 12,8           |
| <b>29.15</b>                | <b>Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b> |              |                |
|                             | A. Acyclic polycarboxylic acids:                                                                                                                           |              |                |
|                             | I. Oxalic acid and its salts and esters.....                                                                                                               | 19           | 15,2           |
|                             | II. Malonic and adipic acids and their salts and esters.....                                                                                               | 17           | 13,6           |
|                             | III. Maleic anhydride .....                                                                                                                                | 15           | 12             |
|                             | IV. Azelaic and sebacic acids and their salts and esters:                                                                                                  |              |                |
|                             | a) Azelaic and sebacic acids.....                                                                                                                          | 12           | 9,6            |
|                             | b) Salts and esters of azelaic and sebacic acids.....                                                                                                      | 16           | 12,8           |
|                             | V. Other .....                                                                                                                                             | 16           | 10,4           |
|                             | B. Cyclanic, cyclenic and cycloterpenic polycarboxylic acids.....                                                                                          | 17           | 11,2           |

| Heading number              | Description                                                                                                                                                                                                                                                    | Rate of Duty |                |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                             |                                                                                                                                                                                                                                                                | autonomous % | conventional % |
| 1                           | 2                                                                                                                                                                                                                                                              | 3            | 4              |
| <b>29.15</b><br>(continued) | C. Aromatic polycarboxylic acids:                                                                                                                                                                                                                              |              |                |
|                             | I. Phthalic anhydride .....                                                                                                                                                                                                                                    | 18           | 14,4           |
|                             | II. Terephthalic acid and its salts and esters.....                                                                                                                                                                                                            | 18           | 11,2           |
|                             | III. Other .....                                                                                                                                                                                                                                               | 18           | 14,4           |
| <b>29.16</b>                | Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: |              |                |
|                             | A. Carboxylic acids with alcohol function:                                                                                                                                                                                                                     |              |                |
|                             | I. Lactic acid and its salts and esters.....                                                                                                                                                                                                                   | 17           | 13,6           |
|                             | II. Malic acid and its salts and esters.....                                                                                                                                                                                                                   | 15           | 12             |
|                             | III. Tartaric acid and its salts and esters:                                                                                                                                                                                                                   |              |                |
|                             | a) Crude calcium tartrate.....                                                                                                                                                                                                                                 | 9            | 7,2            |
|                             | b) Other .....                                                                                                                                                                                                                                                 | 18           | 14,4           |
|                             | IV. Citric acid and its salts and esters:                                                                                                                                                                                                                      |              |                |
|                             | a) Citric acid .....                                                                                                                                                                                                                                           | 19           | 15,2           |
|                             | b) Crude calcium citrate.....                                                                                                                                                                                                                                  | 7            | 5,6            |
|                             | c) Other .....                                                                                                                                                                                                                                                 | 20           | 16             |
|                             | V. Gluconic acid and its salts and esters.....                                                                                                                                                                                                                 | 23           | 18,4           |
|                             | VI. Phenylglycollic acid (mandelic acid) and its salts and esters.....                                                                                                                                                                                         | 20           | 16             |
|                             | VII. Cholic and deoxycholic acids and their salts and esters .....                                                                                                                                                                                             | 13           | 10,4           |
|                             | VIII. Other:                                                                                                                                                                                                                                                   |              |                |
|                             | a) Acyclic .....                                                                                                                                                                                                                                               | 15           | 12             |
|                             | b) Cyclic .....                                                                                                                                                                                                                                                | 18           | 14,4           |
|                             | B. Carboxylic acids with phenol function:                                                                                                                                                                                                                      |              |                |
|                             | I. Salicylic and acetylsalicylic acids and their salts and esters:                                                                                                                                                                                             |              |                |
|                             | a) Salicylic acid .....                                                                                                                                                                                                                                        | 21           | 16,8           |
|                             | b) Salts of salicylic acid.....                                                                                                                                                                                                                                | 19           | 15,2           |
|                             | c) Esters of salicylic acid:                                                                                                                                                                                                                                   |              |                |
|                             | 1. Methyl salicylate and phenyl salicylate (salol).....                                                                                                                                                                                                        | 22           | 17,6           |
|                             | 2. Other .....                                                                                                                                                                                                                                                 | 18           | 14,4           |
|                             | d) Acetylsalicylic acid and its salts and esters.....                                                                                                                                                                                                          | 21           | 16,8           |
|                             | II. Sulphosalicylic acids and their salts and esters.....                                                                                                                                                                                                      | 18           | 14,4           |
|                             | III. paraHydroxybenzoic acid and its salts and esters.....                                                                                                                                                                                                     | 16           | 12,8           |
|                             | IV. Gallic acid and its salts and esters:                                                                                                                                                                                                                      |              |                |
|                             | a) Gallic acid .....                                                                                                                                                                                                                                           | 14           | 11,2           |
|                             | b) Salts and esters of gallic acid.....                                                                                                                                                                                                                        | 17           | 13,6           |
|                             | V. Hydroxynaphthoic acids and their salts and esters.....                                                                                                                                                                                                      | 18           | 14,4           |
|                             | VI. Other .....                                                                                                                                                                                                                                                | 17           | 13,6           |



| Heading number       | Description                                                                                                                                                                                                                                                                                                                                                                     | Rate of Duty         |                            |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------|
|                      |                                                                                                                                                                                                                                                                                                                                                                                 | autonomous<br>%      | conventional<br>%          |
| 1                    | 2                                                                                                                                                                                                                                                                                                                                                                               | 3                    | 4                          |
| 29.16<br>(continued) | C. Carboxylic acids with aldehyde or ketone function:<br>I. Dehydrocholic acid and its salts.....<br>II. Ethyl acetoacetate and its salts .....<br>III. Other .....<br>D. Other single or complex oxygen-function carboxylic acids.....                                                                                                                                         | 13<br>20<br>17<br>17 | 10,4<br>16<br>13,6<br>13,6 |
|                      | VIII. INORGANIC ESTERS AND THEIR SALTS, AND THEIR<br>HALOGENATED, SULPHONATED, NITRATED OR NITROSATED<br>DERIVATIVES                                                                                                                                                                                                                                                            |                      |                            |
| 29.17                | Sulphuric esters and their salts, and their halogenated, sulphonated,<br>nitrated or nitrosated derivatives.....                                                                                                                                                                                                                                                                | 18                   | 14,4                       |
| 29.18                | Nitrous and nitric esters, and their halogenated, sulphonated, nitrated<br>or nitrosated derivatives:<br>A. Dinitroglycol, hexanitromannitol, trinitroglycerol and tetranitropenta-<br>erythritol (penthrite) .....<br>B. Dinitrodiethyleneglycol .....<br>C. Other .....                                                                                                       | 15<br>15<br>17       | 12<br>12<br>13,6           |
| 29.19                | Phosphoric esters and their salts, including lactophosphates, and their<br>halogenated, sulphonated, nitrated or nitrosated derivatives:<br>A. Inositolhexaphosphoric acid, inositolhexaphosphates and lacto-<br>phosphates .....<br>B. Tributyl phosphate, triphenyl phosphate, tricresyl phosphate, trixylyl<br>phosphate and trichloroethyl phosphate.....<br>C. Other ..... | 15<br>15<br>17       | 12<br>11,2<br>13,6         |
| 29.20                | Carbonic esters and their salts, and their halogenated, sulphonated,<br>nitrated or nitrosated derivatives.....                                                                                                                                                                                                                                                                 | 18                   | 14,4                       |
| 29.21                | Other esters of mineral acids (excluding halides) and their salts, and their<br>halogenated, sulphonated, nitrated or nitrosated derivatives.....                                                                                                                                                                                                                               | 17                   | 13,6                       |
|                      | IX. NITROGEN-FUNCTION COMPOUNDS                                                                                                                                                                                                                                                                                                                                                 |                      |                            |
| 29.22                | Amine-function compounds:<br>A. Acyclic monoamines:<br>I. Methylamine and di- and trimethylamine, and their salts.....<br>II. Diethylamine and its salts.....<br>III. Other .....                                                                                                                                                                                               | 16<br>11<br>14       | 12,8<br>8,8<br>11,2        |

| Heading number       | Description                                                                                                                             | Rate of Duty |                |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                      |                                                                                                                                         | autonomous % | conventional % |
| 1                    | 2                                                                                                                                       | 3            | 4              |
| 29.22<br>(continued) | B. Acyclic polyamines:                                                                                                                  |              |                |
|                      | I. Hexamethylenediamine and its salts.....                                                                                              | 16           | 12,8           |
|                      | II. Other .....                                                                                                                         | 15           | 9,6            |
|                      | C. Cyclanic, cyclenic and cycloterpenic mono- and polyamines:                                                                           |              |                |
|                      | I. Cyclohexylamine and dimethylcyclohexylamine, and their salts ....                                                                    | 13           | 10,4           |
|                      | II. Other .....                                                                                                                         | 16           | 12,8           |
|                      | D. Aromatic monoamines:                                                                                                                 |              |                |
|                      | I. Aniline and its halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts.....                                  | 16           | 12,8           |
|                      | II. Methyltrinitrophenylnitramine (tetryl) .....                                                                                        | 8            | 6,4            |
|                      | III. Toluidines and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts.....                           | 16           | 12,8           |
|                      | IV. Xylidines and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts.....                             | 15           | 12             |
|                      | V. Diphenylamine and its halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts:                                |              |                |
|                      | a) Hexanitrodiphenylamine (hexyl) .....                                                                                                 | 8            | 6,4            |
|                      | b) Other .....                                                                                                                          | 16           | 12,8           |
|                      | VI. alphaNaphthylamine and betanaphthylamine and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts:  |              |                |
|                      | a) betaNaphthylamine and its salts .....                                                                                                | 14           | 11,2           |
|                      | b) Other .....                                                                                                                          | 16           | 12,8           |
|                      | VII. Other .....                                                                                                                        | 16           | 12,8           |
|                      | E. Aromatic polyamines:                                                                                                                 |              |                |
|                      | I. Phenylenediamines and tolylenediamines, and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts.... | 14           | 11,2           |
|                      | II. Other .....                                                                                                                         | 16           | 12,8           |
| 29.23                | Single or complex oxygen-function amino-compounds:                                                                                      |              |                |
|                      | A. Amino-alcohols and their ethers and esters:                                                                                          |              |                |
|                      | I. mono-Ethanolamine and its salts .....                                                                                                | 14           | 11,2           |
|                      | II. Other .....                                                                                                                         | 16           | 12,8           |
|                      | B. Amino-naphthols and other amino-phenols; amino-arylethers; amino-arylesters:                                                         |              |                |
|                      | I. Anisidines, dianisidines, phenetidines and their salts .....                                                                         | 18           | 14,4           |
|                      | II. Other .....                                                                                                                         | 16           | 12,8           |
|                      | C. Amino-aldehydes; amino-ketones; amino-quinones.....                                                                                  | 16           | 12,8           |
|                      | D. Amino-acids:                                                                                                                         |              |                |
|                      | I. Lysine and its esters, and their salts .....                                                                                         | 13           | 10,4           |
|                      | II. Sarcosine and its salts.....                                                                                                        | 15           | 12             |

| Heading number              | Description                                                                                                                                                                           | Rate of Duty    |                   |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                             |                                                                                                                                                                                       | autonomous<br>% | conventional<br>% |
| 1                           | 2                                                                                                                                                                                     | 3               | 4                 |
| <b>29.23</b><br>(continued) | D. III. Glutamic acid and its salts .....                                                                                                                                             | 19              | (a)               |
|                             | IV. Amino-acetic acid .....                                                                                                                                                           | 17              | 11,2              |
|                             | V. Other .....                                                                                                                                                                        | 17              | 13,6              |
|                             | E. Amino-alcohol-phenols; amino-acid-phenols; other single or complex oxygen-function amino-compounds.....                                                                            | 17              | 13,6              |
| <b>29.24</b>                | <b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins:</b>                                                                                              |                 |                   |
|                             | A. Lecithins and other phosphoaminolipins.....                                                                                                                                        | 14              | 8,8               |
|                             | B. Other .....                                                                                                                                                                        | 17              | 13,6              |
| <b>29.25</b>                | <b>Carboxyamide-function compounds; amide-function compounds of carbonic acid:</b>                                                                                                    |                 |                   |
|                             | A. Acyclic amides:                                                                                                                                                                    |                 |                   |
|                             | I. Asparagine and its salts:                                                                                                                                                          |                 |                   |
|                             | a) Asparagine .....                                                                                                                                                                   | 14              | 11,2              |
|                             | b) Asparagine salts .....                                                                                                                                                             | 17              | 13,6              |
|                             | II. Other .....                                                                                                                                                                       | 18              | 14,4              |
|                             | B. Cyclic amides:                                                                                                                                                                     |                 |                   |
|                             | I. Ureines:                                                                                                                                                                           |                 |                   |
|                             | a) paraEthoxyphenylurea (dulcin) .....                                                                                                                                                | 12              | 9,6               |
|                             | b) Other .....                                                                                                                                                                        | 15              | 12                |
|                             | II. Ureides:                                                                                                                                                                          |                 |                   |
|                             | a) Ethylphenylmalonylurea and its salts.....                                                                                                                                          | 22              | 17,6              |
|                             | b) Diethylmalonylurea and its salts.....                                                                                                                                              | 19              | 15,2              |
|                             | c) Other .....                                                                                                                                                                        | 17              | 13,6              |
|                             | III. Other cyclic amides:                                                                                                                                                             |                 |                   |
|                             | a) Diethylaminoaceto-2, 6-xylylide .....                                                                                                                                              | 17              | 12                |
|                             | b) Other .....                                                                                                                                                                        | 17              | 13,6              |
| <b>29.26</b>                | <b>Carboxyimide-function compounds (including orthobenzoicsulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine):</b> |                 |                   |
|                             | A. Imides:                                                                                                                                                                            |                 |                   |
|                             | I. orthoBenzoicsulphimide (saccharin) and its salts .....                                                                                                                             | 15              | 12                |
|                             | II. Other .....                                                                                                                                                                       | 17              | 13,6              |
|                             | B. Imines:                                                                                                                                                                            |                 |                   |
|                             | I. Aldimines .....                                                                                                                                                                    | 18              | 14,4              |
|                             | II. Other imines:                                                                                                                                                                     |                 |                   |
|                             | a) Hexamethylenetetramine .....                                                                                                                                                       | 18              | 14,4              |
|                             | b) Trimethylenetrinitramine (hexogen) .....                                                                                                                                           | 11              | 8,8               |
|                             | c) Other .....                                                                                                                                                                        | 17              | 13,6              |

(a) See Annex.

| Heading number | Description                                                                                                                                                 | Rate of Duty |                |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                             | autonomous % | conventional % |
| 1              | 2                                                                                                                                                           | 3            | 4              |
| 29.27          | Nitrile-function compounds .....                                                                                                                            | 17           | 15,2           |
| 29.28          | Diazo-, azo- and azoxy-compounds.....                                                                                                                       | 16           | 12,8           |
| 29.29          | Organic derivatives of hydrazine or of hydroxylamine.....                                                                                                   | 17           | 13,6           |
| 29.30          | Compounds with other nitrogen-functions.....                                                                                                                | 17           | 13,6           |
|                | <b>X. ORGANO-INORGANIC COMPOUNDS AND HETEROCYCLIC COMPOUNDS</b>                                                                                             |              |                |
| 29.31          | Organo-sulphur compounds:                                                                                                                                   |              |                |
|                | A. Xanthates .....                                                                                                                                          | 14           | 11,2           |
|                | B. Other .....                                                                                                                                              | 18           | 14,4           |
| 29.32          | Organo-arsenic compounds .....                                                                                                                              | 17           | 13,6           |
| 29.33          | Organo-mercury compounds .....                                                                                                                              | 17           | 13,6           |
| 29.34          | Other organo-inorganic compounds:                                                                                                                           |              |                |
|                | A. Tetraethyl-lead .....                                                                                                                                    | 20           | 16             |
|                | B. Other .....                                                                                                                                              | 18           | 14,4           |
| 29.35          | Heterocyclic compounds; nucleic acids:                                                                                                                      |              |                |
|                | A. Furfuraldehyde (furfural, furfurol) and benzofuran (coumarone).....                                                                                      | 14           | 11,2           |
|                | B. Furfuryl and tetrahydrofurfuryl alcohols.....                                                                                                            | 17           | 13,6           |
|                | C. Thiophen .....                                                                                                                                           | 14           | 11,2           |
|                | D. Pyridine and its salts.....                                                                                                                              | 10           | 8              |
|                | E. Indole and betamethylindole (skatole) and their salts.....                                                                                               | 12           | 9,6            |
|                | F. Esters of pyridine-beta-carboxylic (nicotinic) acid; diethylamide of nicotinic acid and its salts.....                                                   | 14           | 11,2           |
|                | G. Quinoline and its salts.....                                                                                                                             | 17           | 13,6           |
|                | H. 2,3-Dimethyl-1-phenyl-5-pyrazolone (analgesine) and 2,3-dimethyl-4-dimethylamino-1-phenyl-5-pyrazolone (dimethylaminoanalgesine), and their derivatives: |              |                |
|                | I. 2,3-Dimethyl-4-isopropyl-1-phenyl-5-pyrazolone (isopropylanalgesine) .....                                                                               | 15           | 10,4           |
|                | II. Other .....                                                                                                                                             | 25           | 17,5           |
|                | IJ. Nucleic acids and their salts.....                                                                                                                      | 18           | 14,4           |
|                | K. beta-Picoline .....                                                                                                                                      | 12           | 9,6            |
|                | L. Dibenzo-thiazolyl disulphide; mercaptobenzimidazole; mercaptobenzothiazole and its salts .....                                                           | 18           | 14,4           |

| Heading number                                                                                 | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Rate of Duty |                |
|------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | autonomous % | conventional % |
| 1                                                                                              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 3            | 4              |
| 29.35<br>(Continued)                                                                           | M. Santonin .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 13           | 8              |
|                                                                                                | N. Coumarin, methylcoumarin and ethylcoumarin .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 18           | 14,4           |
|                                                                                                | O. Phenolphthalein .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 18           | 14,4           |
|                                                                                                | P. 1-Methyl-4-[N-phenyl-N, (2-thenyl)] aminopiperidine and its tartrates and maleates;<br>3-Methylmercapto-10-[2-(N-methyl-2 piperidyl)-ethyl]-phenothiazine and its salts;<br>Methyl-1 (m-hydroxyphenyl)-4 propionyl-4-piperidine hydrochloride;<br>(Naphthyl-1'methyl)-2 imidazoline (hydrochloride and nitrate);<br>(N-p-Tolyl N-m-hydroxyphenyl aminomethyl)-2 imidazoline;<br>3,5-Dioxo-1,2-diphenyl-4 n-butyl-pyrazolidine;<br>N-(3-Dimethylaminopropyl) iminodibenzyl hydrochloride;<br>Diethylic ether salt of 2-isopropyl-4-methylpyrimidyl-thiophosphoric acid;<br>2,4-bis-Ethylamino-6 chlorotriazine;<br>2-Ethylamino-4-isopropylamino-6 chlorotriazine;<br>(d)-3-Methoxy-N-methyl morphinan and its salts;<br>6-Allyl-6-7-dihydro-5-H-dibenzo(c-e)-azepine and its salts;<br>7-Chloro-2-methylamino-5-phenyl-3-H-1-4-benzo(f) diazepine - 4 - oxide and its salts;<br>N-isoNicotinoyl-N'isopropyl hydrazine;<br>2-Methyl-9-phenyl-2-3-4-9-tetrahydro 1-H-indeno(2,1-c)-pyridine and its salts;<br>1-Methyl-3-dimethyl carbamoyloxypiridinium bromide;<br>2-Chloro-9-(3-dimethyl aminopropylidene)-thiaxanthen;<br>Benzyl-2 imidazoline hydrochloride;<br>2,4-bis-isopropylamino-6 chlorotriazine;<br>3-Ethylmercapto-10-(1'methylpiperazinyl-4'-propyl)-phenothiazine;<br>Halogenated quinoline derivatives;<br>Quinoline-carboxylic acid derivatives ..... | 16           | 8,4            |
|                                                                                                | Q. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 16           | 10,4           |
| 29.36                                                                                          | Sulphonamides .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 18           | 11,2           |
| 29.37                                                                                          | Sultones and sultams.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 17           | 13,6           |
| <b>XI. PROVITAMINS, VITAMINS, HORMONES AND ENZYMES,<br/>NATURAL OR REPRODUCED BY SYNTHESIS</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |              |                |
| 29.38                                                                                          | Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |              |                |
|                                                                                                | A. Provitamins, unmixed, whether or not in aqueous solution .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 14           | 7,1            |

| Heading number       | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Rate of Duty |                |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | autonomous % | conventional % |
| 1                    | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 3            | 4              |
| 29.38<br>(continued) | <p>B. Vitamins, unmixed, whether or not in aqueous solution:</p> <p>I. Vitamins A ..... 9 4,5</p> <p>II. Vitamins B<sub>2</sub>, B<sub>3</sub>, B<sub>6</sub>, B<sub>12</sub> and H ..... 9 5,8</p> <p>III. Vitamin B<sub>9</sub> ..... 18 14,4</p> <p>IV. Vitamin C ..... 12 9,6</p> <p>V. Other vitamins ..... 14 9,1</p> <p>C. Natural concentrates of vitamins:</p> <p>I. Natural concentrates of vitamins A + D ..... 9 5,6</p> <p>II. Other ..... 14 11,2</p> <p>D. Intermixtures, whether or not in any solvent; non-aqueous solutions of provitamins or vitamins ..... 18 11,7</p>           |              |                |
| 29.39                | <p>Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones:</p> <p>A. Adrenaline ..... 17 13,6</p> <p>B. Insulin ..... 16 12,8</p> <p>C. Pituitary (anterior) and similar hormones:</p> <p>I. Gonadotrophic hormones ..... 11 8,8</p> <p>II. Other ..... 15 12</p> <p>D. Adrenal (cortex) hormones:</p> <p>I. Cortisone and hydrocortisone, and their acetates; prednisone and 1,2-dehydro-hydrocortisone ..... 11 8,8</p> <p>II. Other ..... 14 11,2</p> <p>E. Other hormones and other steroids ..... 14 11,2</p> |              |                |
| 29.40                | <p>Enzymes ..... 13 10,4</p> <p><b>XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                        |              |                |
| 29.41                | <p>Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:</p> <p>A. Digitalis glycosides ..... 12 9,6</p> <p>B. Glycyrrhizic acid and glycyrrhizates ..... 11 8,8</p> <p>C. Rutin and its derivatives ..... 18 14,4</p> <p>D. Other ..... 14 11,2</p>                                                                                                                                                                                                                                                                                                |              |                |

| Heading<br>number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Rate of Duty    |                   |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 3               | 4                 |
| 29.42             | Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:<br>A. Of the opium group:<br>I. Thebaine and its salts..... 13      10,4<br>II. Other ..... 17      13,6<br>B. Of cinchona:<br>I. Quinine and quinine sulphate..... 9      7,2<br>II. Other ..... 12      9,6<br>C. Other alkaloids:<br>I. Caffeine and its salts..... 13      10,4<br>II. Cocaine and its salts:<br>a) Crude cocaine ..... 5      Free<br>b) Other ..... 17      11,2<br>III. Emetine and its salts..... 10      8<br>IV. Ephedrine and its salts..... 16      12,8<br>V. Theobromine and its derivatives..... 10      8<br>VI. Theophylline and theophylline-ethylenediamine, and their salts .... 17      13,6<br>VII. Other ..... 13      8,4<br><br>XIII. OTHER ORGANIC COMPOUNDS |                 |                   |
| 29.43             | Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos 29.39, 29.41 and 29.42:<br>A. Rhamnose, raffinose and mannose..... 15      —<br>B. Other ..... 20      —                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                 |                   |
| 29.44             | Antibiotics:<br>A. Penicillins ..... 21      16,8<br>B. Chloramphenicol ..... 13      10,4<br>C. Other antibiotics ..... 9      8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                   |
| 29.45             | Other organic compounds ..... 20      16                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 |                   |

## 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 forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes.

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

- (A) As unmixed products:
  - (1) Unmixed products dissolved in water;
  - (2) All goods falling in Chapter 28 or 29; 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 33.05);
  - (b) Dentifrices of all kinds, including those having therapeutic or prophylactic properties, which are to be considered as falling within heading No 33.06, or
  - (c) Soap or other products of heading No 34.01 containing added medicaments.
3. Heading No 30.05 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) Opacifying preparations for X-ray examinations and diagnostic reagents (excluding those of heading No 30.02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses;
  - (e) Blood-grouping reagents;
  - (f) Dental cements and other dental fillings; and
  - (g) First-aid boxes and kits.



| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Rate of Duty |                |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3            | 4              |
| 30.01          | <p>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:</p> <p>A. Glands or other organs, dried:</p> <p>    I. Powdered ..... 10 8</p> <p>    II. Not powdered ..... 8 6,4</p> <p>B. Other ..... 11 8,8</p>                                                                                                                                                                                                                                                                                                                             |              |                |
| 30.02          | <p>Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products:</p> <p>A. Antisera and vaccines ..... 15 9,6</p> <p>B. Microbial cultures ..... 17 13,6</p> <p>C. Other ..... 14 11,2</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |              |                |
| 30.03          | <p>Medicaments (including veterinary medicaments):</p> <p>A. Not put up in forms or in packings of a kind sold by retail:</p> <p>    I. Containing iodine or iodine compounds ..... 29 20,3</p> <p>    II. Other:</p> <p>        a) Containing penicillin, streptomycin or their derivatives:</p> <p>            1. Containing penicillin or its derivatives ..... 17 13,2</p> <p>            2. Other ..... 17 11,2</p> <p>        b) Other ..... 15 7,8</p> <p>B. Put up in forms or in packings of a kind sold by retail:</p> <p>    I. Containing iodine or iodine compounds ..... 34 23,8</p> <p>    II. Other:</p> <p>        a) Containing penicillin, streptomycin or their derivatives ..... 22 17,6</p> <p>        b) Other ..... 20 10,4</p> |              |                |
| 30.04          | <p>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 11,2</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                     |              |                |
| 30.05          | Other pharmaceutical goods ..... 15 12                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |              |                |

## 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:
    - (1) Sodium nitrate containing not more than 16.3% by weight of nitrogen;
    - (2) Ammonium nitrate, whether or not pure;
    - (3) Ammonium sulphonitrate, whether or not pure;
    - (4) Ammonium sulphate, whether or not pure;
    - (5) Calcium nitrate containing not more than 16% by weight of nitrogen;
    - (6) Calcium nitrate-magnesium nitrate, whether or not pure;
    - (7) Calcium cyanamide containing not more than 25% by weight of nitrogen, whether or not treated with oil;
    - (8) Urea, whether or not pure.
  - (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) (2) or (8) 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:
    - (1) Basic slag;
    - (2) Disintegrated (calcined) calcium phosphates (thermophosphates and fused phosphates) and calcined natural aluminium calcium phosphates;
    - (3) Superphosphates (single, double or triple);
    - (4) Calcium hydrogen phosphate containing not less than 0.2% 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:
    - (1) Crude natural potassium salts (for example, carnallite, kainite and sylvinit);
    - (2) Crude potassium salts obtained by the treatment of residues of beet molasses;
    - (3) Potassium chloride, whether or not pure, except as provided in Note 6 (c) below;
    - (4) Potassium sulphate containing not more than 52% by weight of  $K_2O$ ;
    - (5) Magnesium sulphate-potassium sulphate containing not more than 30% by weight of  $K_2O$ .

- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
4. Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No 31.05.
5. For the purposes of the quantitative criteria specified in Notes 1 (A), 2 (A) and 3 (A) 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 2,5 g each, of heading No 38.19; optical elements of potassium chloride (heading No 90.01).

| Heading number | Description                                                                                                                                           | Rate of Duty |                |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                       | autonomous % | conventional % |
| 1              | 2                                                                                                                                                     | 3            | 4              |
| 31.01          | Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated.....                               | Free         | Free           |
| 31.02          | Mineral or chemical fertilisers, nitrogenous:                                                                                                         |              |                |
|                | A. Natural sodium nitrate (a).....                                                                                                                    | Free         | Free           |
|                | B. Urea containing more than 45% by weight of nitrogen on the dry anhydrous product .....                                                             | 16           | 12,8           |
|                | C. Other .....                                                                                                                                        | 10           | 8              |
| 31.03          | Mineral or chemical fertilisers, phosphatic:                                                                                                          |              |                |
|                | A. Mentioned in Note 2 (A) to this Chapter:                                                                                                           |              |                |
|                | I. Superphosphates .....                                                                                                                              | 6            | 4,8            |
|                | II. Other .....                                                                                                                                       | Free         | Free           |
|                | B. Mentioned in Note 2 (B) or (C) to this Chapter.....                                                                                                | 4            | 2,4            |
| 31.04          | Mineral or chemical fertilisers, potassic:                                                                                                            |              |                |
|                | A. Mentioned in Note 3 (A) to this Chapter.....                                                                                                       | Free         | Free           |
|                | B. Mentioned in Note 3 (B) to this Chapter.....                                                                                                       | 3            | 2,4            |
| 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 10 kg: |              |                |
|                | A. Other fertilisers:                                                                                                                                 |              |                |
|                | I. Containing the three fertilising substances: nitrogen, phosphorus and potassium.....                                                               | 7            | 6,6            |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading<br>number    | Description                                                                                                                                                                                                                                  | Rate of Duty    |                   |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                      |                                                                                                                                                                                                                                              | autonomous<br>% | conventional<br>% |
| 1                    | 2                                                                                                                                                                                                                                            | 3               | 4                 |
| 31.05<br>(continued) | A. II. Containing the two fertilising substances: nitrogen and phosphorus:                                                                                                                                                                   |                 |                   |
|                      | a) Ammonium phosphates .....                                                                                                                                                                                                                 | 7               | 6,6               |
|                      | b) Containing phosphates and nitrates.....                                                                                                                                                                                                   | 7               | 6,6               |
|                      | c) Other:                                                                                                                                                                                                                                    |                 |                   |
|                      | 1. With a nitrogen content exceeding 10% by weight.....                                                                                                                                                                                      | 10              | 8                 |
|                      | 2. Other .....                                                                                                                                                                                                                               | 7               | 4,8               |
|                      | III. Containing the two fertilising substances: nitrogen and potassium:                                                                                                                                                                      |                 |                   |
|                      | a) Natural potassic sodium nitrate, consisting of a natural mixture of sodium nitrate and potassium nitrate (the proportion of the latter element may be as high as 44%), of a total nitrogen content not exceeding 16.3% by weight (a)..... | 10              | Free              |
|                      | b) Other:                                                                                                                                                                                                                                    |                 |                   |
|                      | 1. With a nitrogen content exceeding 10% by weight.....                                                                                                                                                                                      | 10              | 8                 |
|                      | 2. Other .....                                                                                                                                                                                                                               | 7               | 4,8               |
|                      | IV. Other:                                                                                                                                                                                                                                   |                 |                   |
|                      | a) With a nitrogen content exceeding 10% by weight.....                                                                                                                                                                                      | 10              | 8                 |
|                      | b) Other .....                                                                                                                                                                                                                               | 4               | 3,2               |
|                      | B. Goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg.....                                                                                                    | 11              | 8,8               |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

## 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 or other colouring matter in forms or packings of a kind sold by retail falling within heading No 32.09); or
  - (b) Tannates and other tanning derivatives of products falling within headings Nos 29.38 to 29.42, 29.44 or 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 50% 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) Metal (for example, gold or aluminium) or pigment, deposited on paper, artificial plastic material or other support.

| Heading number | Description                                             | Rate of Duty |                |
|----------------|---------------------------------------------------------|--------------|----------------|
|                |                                                         | autonomous % | conventional % |
| 1              | 2                                                       | 3            | 4              |
| 32.01          | Tanning extracts of vegetable origin:                   |              |                |
|                | A. Of wattle (mimosa).....                              | 10           | 9              |
|                | B. Of quebracho .....                                   | Free         | Free           |
|                | C. Of sumach, of vallonina, of oak or of chestnut ..... | 9            | —              |
|                | D. Other .....                                          | 9            | 8 (a)          |

(a) Duty rate reduced to 4% in respect of eucalyptus tanning extracts, within the limits of an annual tariff quota of 250 metric tons to be granted by the competent authorities of the E.C.

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Rate of Duty                                 |                                                      |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|------------------------------------------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | autonomous %                                 | conventional %                                       |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3                                            | 4                                                    |
| 32.02          | Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives.....                                                                                                                                                                                                                                                                                                                                                                                                                | 10                                           | 8                                                    |
| 32.03          | Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin).....                                                                                                                                                                                                                                                                                   | 10                                           | 8                                                    |
| 32.04          | Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:<br>A. Colouring matter of vegetable origin:<br>I. Black cutch (acacia catechu).....<br>II. Extracts of Persian berries and of madder; woad.....<br>III. Litmus .....<br>IV. Other .....<br>B. Colouring matter of animal origin.....                                                                                                                                                         | Free<br>6<br>3<br>9<br>10                    | Free<br>4,8<br>2,4<br>5,6<br>8                       |
| 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:<br>A. Synthetic organic dyestuffs.....<br>B. Preparations mentioned in Note 3 to this Chapter.....<br>C. Synthetic organic products of a kind used as luminophores.....<br>D. Products of the kind known as optical bleaching agents, substantive to the fibre .....<br>E. Natural indigo .....                      | 17<br>20<br>19<br>17<br>9                    | 10<br>14<br>16,8<br>9,5<br>8,4                       |
| 32.06          | Colour lakes .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 16                                           | 14                                                   |
| 32.07          | Other colouring matter; inorganic products of a kind used as luminophores:<br>A. Other colouring matter:<br>I. Mineral blacks, not elsewhere specified or included.....<br>II. Soluble vandyke brown and similar products .....<br>III. Pigments with a basis of zinc sulphide (lithopone and the like)....<br>IV. Pigments with a basis of titanium oxide.....<br>V. Pigments with a basis of lead, barium, zinc or strontium chromates:<br>a) Molybdenum red .....<br>b) Other .....<br>VI. Other:<br>a) Magnetite .....<br>b) Other ..... | 9<br>9<br>12<br>15<br>11<br>17<br>Free<br>14 | 7,2<br>7,2<br>9,6<br>9,6<br>8,8<br>13,6<br>7<br>11,2 |

| Heading number       | Description                                                                                                                                                                                                                                                                                                                 | Rate of Duty    |                   |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                      |                                                                                                                                                                                                                                                                                                                             | autonomous<br>% | conventional<br>% |
| 1                    | 2                                                                                                                                                                                                                                                                                                                           | 3               | 4                 |
| 32.07<br>(continued) | B. Preparations mentioned in Note 3 to this Chapter.....                                                                                                                                                                                                                                                                    | 16              | 12,8              |
|                      | C. Inorganic products of a kind used as luminophores.....                                                                                                                                                                                                                                                                   | 12              | 8                 |
| 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              | 12                |
|                      | B. Vitrifiable enamels and glazes .....                                                                                                                                                                                                                                                                                     | 16              | 10,4              |
|                      | C. Liquid lustres and similar products; engobes (slips).....                                                                                                                                                                                                                                                                | 13              | 8                 |
|                      | D. Glass frit and other glass, in the form of powder, granules or flakes....                                                                                                                                                                                                                                                | 8               | 4,8               |
| 32.09                | Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter 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; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media:                                                                                            |                 |                   |
|                      | I. Pearl essence .....                                                                                                                                                                                                                                                                                                      | 16              | 12,8              |
|                      | II. Other .....                                                                                                                                                                                                                                                                                                             | 19              | 12                |
|                      | B. Stamping foils .....                                                                                                                                                                                                                                                                                                     | 17              | 11,2              |
|                      | C. Dyes or other colouring matter in forms or packings of a kind sold by retail .....                                                                                                                                                                                                                                       | 16              | 12,8              |
| 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              | 14,4              |
| 32.11                | Prepared driers .....                                                                                                                                                                                                                                                                                                       | 17              | 11,2              |
| 32.12                | Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements .....                                                                                                                                                | 11              | 7,2               |
| 32.13                | Writing ink, printing ink and other inks:                                                                                                                                                                                                                                                                                   |                 |                   |
|                      | A. Writing or drawing ink .....                                                                                                                                                                                                                                                                                             | 15              | 12                |
|                      | B. Printing ink .....                                                                                                                                                                                                                                                                                                       | 18              | 11,2              |
|                      | C. Other inks .....                                                                                                                                                                                                                                                                                                         | 16              | 12,8              |

## 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, of heading No 22.09;
  - (b) Soap and other products 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:
  - (a) Prepared room deodorisers, whether or not perfumed;
  - (b) Products, whether or not mixed (other than those of heading No 33.05), suitable for use as perfumery, cosmetics, or toilet preparations or as room deodorisers, put up in packings of a kind sold by retail for such use.

| Heading number | Description                                                                                                                                                                                                                                                  | Rate of Duty    |                   |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                                                              | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                            | 3               | 4                 |
| 33.01          | Essential oils (terpeneless or not); concretes and absolutes; resinoids:                                                                                                                                                                                     |                 |                   |
|                | A. Essential oils, not terpeneless:                                                                                                                                                                                                                          |                 |                   |
|                | I. Of citrus fruit .....                                                                                                                                                                                                                                     | 12              | 11                |
|                | II. Other:                                                                                                                                                                                                                                                   |                 |                   |
|                | a) Geranium, clove, niaouli and ylang-ylang oils.....                                                                                                                                                                                                        | 5               | 3,2               |
|                | b) Other .....                                                                                                                                                                                                                                               | Free            | (a)               |
|                | B. Essential oils, terpeneless:                                                                                                                                                                                                                              |                 |                   |
|                | I. Of citrus fruit .....                                                                                                                                                                                                                                     | 12              | 12                |
|                | II. Other .....                                                                                                                                                                                                                                              | 10              | 6,4               |
|                | C. Resinoids .....                                                                                                                                                                                                                                           | 7               | 5,6               |
| 33.02          | Terpenic by-products of the deterpenation of essential oils .....                                                                                                                                                                                            | 10              | 6,4               |
| 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               | 7,2               |
| 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              | 8                 |

(a) See Annex.



| Heading<br>number | Description                                                                                                           | Rate of Duty    |                   |
|-------------------|-----------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                       | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                     | 3               | 4                 |
| 33.05             | Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses..... | 12              | 9,6               |
| 33.06             | Perfumery, cosmetics and toilet preparations:                                                                         |                 |                   |
|                   | A. Shaving creams .....                                                                                               | 20              | 12,8              |
|                   | B. Other .....                                                                                                        | 18              | 11,2              |

## 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 containing soap or organic surface-active agents (heading No 33.06)
2. For the purposes of heading No 34.01, the expression "soap" is to be taken to apply only to soap soluble in water. Soap and other products falling within heading No 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No 34.05 as "scouring powders and similar preparations".
3. The reference in heading No 34.03 to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 of Chapter 27.
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 number | Description                                                                                                                                                             | Rate of Duty    |                   |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                         | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                       | 3               | 4                 |
| 34.01          | Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap ..... | 19              | 12                |
| 34.02          | Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap .....                                               | 17              | 12                |

| Heading<br>number | Description                                                                                                                                                                                                                                                    | Rate of Duty    |                   |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                                                                                                | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                                                                                                              | 3               | 4                 |
| 34.03             | Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals: |                 |                   |
|                   | A. Containing petroleum oils or oils obtained from bituminous minerals..                                                                                                                                                                                       | 10              | 6,4               |
|                   | B. Other .....                                                                                                                                                                                                                                                 | 10              | 6,4               |
| 34.04             | Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents.....                                                                                                                                                   | 12              | 8                 |
| 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.....                                                                           | 15              | 9,6               |
| 34.06             | Candles, tapers, night-lights and the like.....                                                                                                                                                                                                                | 16              | 12,8              |
| 34.07             | 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              | 10,4              |

## CHAPTER 35

## ALBUMINOIDAL SUBSTANCES; GLUES

## Notes

1. This Chapter does not cover:

- (a) Protein substances put up as medicaments (heading No 30.03); or
- (b) Gelatin postcards and other products of the printing industry (Chapter 49).

2. For the purposes of heading No 35.05, the term "dextrins" is to be taken to apply to starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%. Such products with a reducing sugar content exceeding 10% fall in heading No 17.02.

| Heading number | Description                                                                         | Rate of Duty    |                   |
|----------------|-------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                     | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                   | 3               | 4                 |
| 35.01          | Casein, caseinates and other casein derivatives; casein glues:                      |                 |                   |
|                | A. Casein:                                                                          |                 |                   |
|                | I. For the manufacture of regenerated textile fibres (a).....                       | 2               | 2                 |
|                | II. For industrial uses other than the manufacture of foodstuffs or fodder (a)..... | 6               | 5                 |
|                | III. Other .....                                                                    | 14              | —                 |
|                | B. Casein glues .....                                                               | 13              | —                 |
|                | C. Other .....                                                                      | 10              | 10                |
| 35.02          | Albumins, albuminates and other albumin derivatives:                                |                 |                   |
|                | A. Albumins:                                                                        |                 |                   |
|                | I. Unfit, or to be rendered unfit, for human consumption (b) .....                  | Free            | Free              |
|                | II. Other:                                                                          |                 |                   |
|                | a) Ovalbumin and lactalbumin:                                                       |                 |                   |
|                | 1. Dried (for example, in sheets, scales, flakes, powder) .....                     | 10 (c)          | —                 |
|                | 2. Other .....                                                                      | 10 (c)          | —                 |
|                | b) Other .....                                                                      | 10              | —                 |
|                | B. Albuminates and other albumin derivatives.....                                   | 12              | 12                |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) Entry under this subheading of albumins to be rendered unfit for human consumption is subject to conditions to be determined by the competent authorities.

(c) The ad valorem duty is substituted by a specific tax established in accordance with the provisions of Regulation No 170/67/CEE of the Council.

| Heading<br>number | Description                                                                                                                                                                                                         | Rate of Duty    |                                 |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------------------|
|                   |                                                                                                                                                                                                                     | autonomous<br>‰ | conventional<br>‰               |
| 1                 | 2                                                                                                                                                                                                                   | 3               | 4                               |
| 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 .....                                                                                                                                                                                                  | 10              | 8                               |
|                   | B. Other .....                                                                                                                                                                                                      | 15              | 12                              |
| 35.04             | Peptones and other protein substances and their derivatives; hide powder, whether or not chromed.....                                                                                                               | 12              | 8                               |
| 35.05             | Dextrins and dextrin glues; soluble or roasted starches; starch glues:                                                                                                                                              |                 |                                 |
|                   | A. Dextrins; soluble or roasted starches.....                                                                                                                                                                       | 23,9<br>+ vc    | 14<br>+ vc                      |
|                   | B. Glues made from dextrin or from starch, containing by weight of those materials:                                                                                                                                 |                 |                                 |
|                   | I. Less than 25% .....                                                                                                                                                                                              | 16,3<br>+ vc    | 13 + vc<br>with a max.<br>of 18 |
|                   | II. 25% or more but less than 55%.....                                                                                                                                                                              | 16,3<br>+ vc    | 13 + vc<br>with a max.<br>of 18 |
|                   | III. 55% or more but less than 80% .....                                                                                                                                                                            | 16,3<br>+ vc    | 13 + vc<br>with a max.<br>of 18 |
|                   | IV. 80% or more.....                                                                                                                                                                                                | 16,3<br>+ vc    | 13 + vc<br>with a max.<br>of 18 |
| 35.06             | Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg:                                           |                 |                                 |
|                   | A. Prepared glues not elsewhere specified or included:                                                                                                                                                              |                 |                                 |
|                   | I. Vegetable glues:                                                                                                                                                                                                 |                 |                                 |
|                   | a) Obtained from natural gums.....                                                                                                                                                                                  | 11              | 8,8                             |
|                   | b) Other .....                                                                                                                                                                                                      | 19              | 15,2                            |
|                   | II. Other glues .....                                                                                                                                                                                               | 16              | 12,8                            |
|                   | B. Products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg .....                                                                                       | 19              | 15,2                            |

## 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 36.08 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 prepared fuels, in solid or semi-solid form;
  - (b) Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cm<sup>3</sup>; and
  - (c) Resin torches, firelighters and the like.

| Heading number | Description                                                                                | Rate of Duty |                |
|----------------|--------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                            | autonomous % | conventional % |
| 1              | 2                                                                                          | 3            | 4              |
| 36.01          | Propellant powders:                                                                        |              |                |
|                | A. Black powder (gun powder).....                                                          | 8            | 6,4            |
|                | B. Other .....                                                                             | 11           | 8,8            |
| 36.02          | Prepared explosives, other than propellant powders.....                                    | 16           | 12,8           |
| 36.03          | Mining, blasting and safety fuses.....                                                     | 15           | 9,6            |
| 36.04          | Percussion and detonating caps; igniters; detonators.....                                  | 24           | 19,2           |
| 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           | 10,4           |
|                | B. Other .....                                                                             | 18           | 11,2           |
| 36.06          | Matches (excluding Bengal matches).....                                                    | 14           | 11,2           |
| 36.07          | Ferro-cerium and other pyrophoric alloys in all forms.....                                 | 15           | 9,6            |
| 36.08          | Other combustible preparations and products.....                                           | 19           | 15,2           |

## 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 classified in its appropriate heading.*
2. *The expression "newsreels" (subheading 37.07 B I) shall be taken to apply to films of a length of less than 330m, and depicting current events of a political, sporting, military, scientific, literary, folkloric, touristic, society etc., nature.*

| Heading number | Description                                                                                                                 | Rate of Duty           |                        |
|----------------|-----------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
|                |                                                                                                                             | autonomous<br>%        | conventional<br>%      |
| 1              | 2                                                                                                                           | 3                      | 4                      |
| 37.01          | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth..... | 21                     | 13,6                   |
| 37.02          | Film in rolls, sensitised, unexposed, perforated or not .....                                                               | 20                     | 12,8                   |
| 37.03          | Sensitised paper, paperboard and cloth, unexposed or exposed but not developed .....                                        | 23                     | 14,4                   |
| 37.04          | Sensitised plates and film, exposed but not developed, negative or positive:                                                |                        |                        |
|                | A. Cinematograph film:                                                                                                      |                        |                        |
|                | I. Negatives; intermediate positives.....                                                                                   | Free                   | Free                   |
|                | II. Other positives .....                                                                                                   | 2,35 UA per 100 metres | 1,52 UA per 100 metres |
|                | B. Other .....                                                                                                              | Free                   | Free                   |
| 37.05          | Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive: |                        |                        |
|                | A. Microfilm .....                                                                                                          | 5                      | 4                      |
|                | B. Other .....                                                                                                              | 12                     | 8                      |

| Heading number | Description                                                                                                      | Rate of Duty           |                        |
|----------------|------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
|                |                                                                                                                  | autonomous<br>%        | conventional<br>%      |
| 1              | 2                                                                                                                | 3                      | 4                      |
| 37.06          | Cinematograph film, exposed and developed, consisting only of sound track, negative or positive.....             | Free                   | (a)                    |
| 37.07          | Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive: |                        |                        |
|                | A. Negatives; intermediate positives.....                                                                        | Free                   | Free                   |
|                | B. Other positives:                                                                                              |                        |                        |
|                | I. Newsreels .....                                                                                               | 2,25 UA per 100 metres | 1,57 UA per 100 metres |
|                | II. Other, of a width of:                                                                                        |                        |                        |
|                | a) Less than 10 mm.....                                                                                          | 0,50 UA per 100 metres | 0,32 UA per 100 metres |
|                | b) 10 mm or more, but less than 34 mm.....                                                                       | 3,50 UA per 100 metres | 2,80 UA per 100 metres |
|                | c) 34 mm or more, but less than 54 mm.....                                                                       | 5 UA per 100 metres    | 3,20 UA per 100 metres |
|                | d) 54 mm or more.....                                                                                            | 5 UA per 100 metres    | 4 UA per 100 metres    |
| 37.08          | Chemical products and flash light materials, of a kind and in a form suitable for use in photography.....        | 15                     | 9,6                    |

(a) See Annex II.



## CHAPTER 38

## MISCELLANEOUS CHEMICAL PRODUCTS

## Notes

## 1. This Chapter does not cover:

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

(1) Artificial graphite (heading No 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) Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally, heading No 21.07).

(c) 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 2,5 g 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);

(f) Plasters specially prepared for use in dentistry; and

(g) Chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronics, in the form of discs, wafers or similar forms, polished or not, whether or not coated with a uniform epitaxial layer.

| Heading number | Description                                                                                                                                                                                                                                   | Rate of Duty |                   |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------------|
|                |                                                                                                                                                                                                                                               | autonomous % | conventional %    |
| 1              | 2                                                                                                                                                                                                                                             | 3            | 4                 |
| 38.01          | Artificial graphite; colloidal graphite, other than suspensions in oil:<br>A. Artificial graphite:<br>I. In immediate packings of a net capacity of 1 kg or less .....<br>II. Other .....<br>B. Natural or artificial colloidal graphite..... | 10<br>6<br>9 | 6,4<br>4,6<br>5,6 |
| 38.02          | Animal black (for example, bone black and ivory black), including spent animal black .....                                                                                                                                                    | 7            | 5,6               |

| Heading number | Description                                                                                                                                                                                                                                   | Rate of Duty    |                   |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                                               | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                             | 3               | 4                 |
| 38.03          | Activated carbon (decolourising, depolarising or adsorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products:                                                                             |                 |                   |
|                | A. Activated carbon .....                                                                                                                                                                                                                     | 16              | 10,4              |
|                | B. Other .....                                                                                                                                                                                                                                | 14              | 8,8               |
| 38.04          | Ammoniacal gas liquors and spent oxide produced in coal gas purification .....                                                                                                                                                                | 4               | 3,2               |
| 38.05          | Tall oil:                                                                                                                                                                                                                                     |                 |                   |
|                | A. Crude .....                                                                                                                                                                                                                                | 4               | Free              |
|                | B. Other .....                                                                                                                                                                                                                                | 7               | 5,6               |
| 38.06          | Concentrated sulphite lye.....                                                                                                                                                                                                                | 9               | 7,2               |
| 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.....                                                                                                                                                                                                                 | 5               | 4                 |
|                | B. Sulphate turpentine; crude dipentene.....                                                                                                                                                                                                  | 7               | 4                 |
|                | C. Other .....                                                                                                                                                                                                                                | 7               | 4,8               |
| 38.08          | Rosin and resin acids, and derivatives thereof other than ester gums included in heading No 39.05; rosin spirit and rosin oils;                                                                                                               |                 |                   |
|                | A. Rosin, including 'brais résineux' .....                                                                                                                                                                                                    | 6               | 5                 |
|                | B. Rosin spirits and rosin oils.....                                                                                                                                                                                                          | 7               | 4,8               |
|                | C. Other .....                                                                                                                                                                                                                                | 10              | 6,4               |
| 38.09          | Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No 38.18); wood creosote; wood naphtha; acetone oil:                                                                                           |                 |                   |
|                | A. Wood tar .....                                                                                                                                                                                                                             | 4               | 2,4               |
|                | B. Wood naphtha .....                                                                                                                                                                                                                         | 16              | 12,8              |
|                | C. Other .....                                                                                                                                                                                                                                | 8               | 6,4               |
| 38.10          | Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products .....                                                                        | 8               | 6,4               |

| Heading number | Description                                                                                                                                                                                                                                                                                      | Rate of Duty |                                 |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------|
|                |                                                                                                                                                                                                                                                                                                  | autonomous % | conventional %                  |
| 1              | 2                                                                                                                                                                                                                                                                                                | 3            | 4                               |
| 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 immediate packings of a net capacity of 1 kg or less .....                                                                                                                                                                                   | 9            | 7,2                             |
|                | B. Preparations based on copper compounds .....                                                                                                                                                                                                                                                  | 8            | 6,4                             |
|                | C. Other .....                                                                                                                                                                                                                                                                                   | 15           | 9,6                             |
| 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, containing by weight of those substances:                                                                                                                                                                                                              |              |                                 |
|                | a) Less than 55% .....                                                                                                                                                                                                                                                                           | 18,8<br>+ vc | 13 + vc<br>with a max.<br>of 20 |
|                | b) 55% or more but less than 70% .....                                                                                                                                                                                                                                                           | 18,8<br>+ vc | 13 + vc<br>with a max.<br>of 20 |
|                | c) 70% or more but less than 83% .....                                                                                                                                                                                                                                                           | 18,8<br>+ vc | 13 + vc<br>with a max.<br>of 20 |
|                | d) 83% or more .....                                                                                                                                                                                                                                                                             | 18,8<br>+ vc | 13 + vc<br>with a max.<br>of 20 |
|                | II. Other .....                                                                                                                                                                                                                                                                                  | 14           | 8,8                             |
|                | B. Prepared mordants .....                                                                                                                                                                                                                                                                       | 14           | 11,2                            |
| 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 .....                                                                                                                                                      | 14           | 11,2                            |
|                | B. Preparations of a kind used as cores or coatings for welding electrodes and rods .....                                                                                                                                                                                                        | 9            | 5,6                             |
|                | C. Other .....                                                                                                                                                                                                                                                                                   | 9            | 7,2                             |

| Heading number | Description                                                                                                                                                                                                                                                             | Rate of Duty |                |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                         | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                                       | 3            | 4              |
| 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') .....                                                                                                                                                                                               | 19           | 15,8           |
|                | B. Other:                                                                                                                                                                                                                                                               |              |                |
|                | I. For lubricants:                                                                                                                                                                                                                                                      |              |                |
|                | a) Containing petroleum oils or oils obtained from bituminous minerals .....                                                                                                                                                                                            | 13           | 8              |
|                | b) Other .....                                                                                                                                                                                                                                                          | 16           | 10,4           |
|                | II. Anti-knock preparations based on tetramethyl-lead, on ethylmethyl-lead or on mixtures of tetraethyl-lead and tetramethyl-lead .....                                                                                                                                 | 17           | 11,8           |
|                | III. Other .....                                                                                                                                                                                                                                                        | 17           | 11,2           |
| 38.15          | Prepared rubber accelerators .....                                                                                                                                                                                                                                      | 16           | 10,4           |
| 38.16          | Prepared culture media for development of micro-organisms .....                                                                                                                                                                                                         | 11           | 7,2            |
| 38.17          | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades .....                                                                                                                                                                              | 15           | 12             |
| 38.18          | Composite solvents and thinners for varnishes and similar products .....                                                                                                                                                                                                | 18           | 11,2           |
| 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            | 5,6            |
|                | B. Naphthenic acids .....                                                                                                                                                                                                                                               | 6            | 4              |
|                | C. Water-insoluble salts of naphthenic acids; esters of naphthenic acids....                                                                                                                                                                                            | 12           | 8              |
|                | D. Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts.....                                                               | 14           | 8,8            |
|                | E. Mixed alkylbenzenes and mixed alkyl-naphthalenes.....                                                                                                                                                                                                                | 13           | 10,4           |
|                | F. Ion exchangers:                                                                                                                                                                                                                                                      |              |                |
|                | I. Based on sulphonated carbon, or of natural mineral substances....                                                                                                                                                                                                    | 9            | 7,2            |
|                | II. Other .....                                                                                                                                                                                                                                                         | 14           | 11,2           |
|                | G. Catalysts .....                                                                                                                                                                                                                                                      | 14           | 11,2           |
|                | H. Getters for vacuum tubes.....                                                                                                                                                                                                                                        | 12           | 9,6            |
|                | IJ. Non-agglomerated mixtures of metal carbides .....                                                                                                                                                                                                                   | 12           | 8              |

| Heading<br>number    | Description                                                                                                                                                                                                                | Rate of Duty    |                   |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                      |                                                                                                                                                                                                                            | autonomous<br>% | conventional<br>% |
| 1                    | 2                                                                                                                                                                                                                          | 3               | 4                 |
| 38.19<br>(continued) | K. Refractory cements, mortars and similar compositions.....                                                                                                                                                               | 4               | 3,2               |
|                      | L. Alkaline iron oxide for the purification of gas.....                                                                                                                                                                    | 9               | 7,2               |
|                      | M. Carbonaceous pastes for electrodes.....                                                                                                                                                                                 | 10              | 8                 |
|                      | N. Accumulator compounds based on cadmium oxide or nickel hydroxide .....                                                                                                                                                  | 15              | 12                |
|                      | O. Carbon (other than that falling within subheading 38.01 A in metal-graphite or other compounds, in the form of small plates, bars or other semi-manufactures .....                                                      | 6               | 4,8               |
|                      | P. Preparations known as 'liquids for hydraulic transmission' (for example, hydraulic brake fluids) not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals ..... | 18              | 12,8              |
|                      | Q. Foundry core binders based on synthetic resins.....                                                                                                                                                                     | 18              | 12,8              |
|                      | R. Anti-rust preparations containing amines as active elements.....                                                                                                                                                        | 18              | 12,8              |
|                      | S. Chemical elements referred to in Note 2 (g) to this Chapter .....                                                                                                                                                       | 9               | 14,4              |
|                      | T. Other .....                                                                                                                                                                                                             | 18              | 14,4              |

## SECTION VII

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

## CHAPTER 39

ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS;  
ARTICLES THEREOF**Notes**

## 1. This Chapter does not cover:

- (a) Stamping foils of heading No 32.09;
- (b) Artificial waxes (heading No 34.04);
- (c) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (d) Saddlery or harness (heading No 42.01) or travel goods, handbags or other receptacles falling within heading No 42.02;
- (e) Plaits, wickerwork or other articles falling within Chapter 46;
- (f) Goods falling within Section XI (textiles and textile articles);
- (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;
- (ij) Articles falling within Section XVI (machines and mechanical or electrical appliances);
- (k) Parts of aircraft or vehicles falling within Section XVII;
- (l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;
- (m) Articles falling within Chapter 91 (for example, clock or watch cases);
- (n) Musical instruments or parts thereof or other articles falling within Chapter 92;
- (o) Furniture and other articles of Chapter 94;
- (p) Brushes or other articles falling within Chapter 96;
- (q) Articles falling within Chapter 97 (for example, toys, games and sports requisites); 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 polycondensation or polymerisation products.

3. Headings Nos 39.01 to 39.06 are to be taken to apply to materials in the following forms only:

- (a) Liquid or pasty (including emulsions, dispersions and solutions);
- (b) Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms;
- (c) Monofil of which any cross-sectional dimension exceeds 1 mm; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked;
- (d) Plates, sheets, film, foil and strip (other than that classified in heading No 51.02 by the application of Note 4 to Chapter 51), whether or not printed or otherwise surface-worked, uncut or cut into rectangles but not further worked (even if, when so cut, they become articles ready for use);
- (e) Waste and scrap.

#### Additional Note

*Subheading 39.02 C 1 is to be taken to include polyethylene slightly modified by small quantities of other olefins.*

| Heading number | Description                                                                                                                                                                                                                                                                                           | Rate of Duty |                |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                                                       | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                                                                     | 3            | 4              |
| 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           | 12             |
|                | B. Adhesive strips of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber .....                                                                                                                                                                    | 16           | 10,4           |
|                | C. Other:                                                                                                                                                                                                                                                                                             |              |                |
|                | I. Phenoplasts:                                                                                                                                                                                                                                                                                       |              |                |
|                | a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter .....                                                                                                                                                                                                                          | 15           | 12             |
|                | b) In other forms .....                                                                                                                                                                                                                                                                               | 17           | 12,8           |
|                | II. Aminoplasts:                                                                                                                                                                                                                                                                                      |              |                |
|                | a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter .....                                                                                                                                                                                                                          | 15           | 12             |
|                | b) In other forms .....                                                                                                                                                                                                                                                                               | 17           | 13,6           |
|                | III. Alkyds and other polyesters .....                                                                                                                                                                                                                                                                | 20           | 16             |
|                | IV. Polyamides .....                                                                                                                                                                                                                                                                                  | 22           | 17,6           |
|                | V. Polyurethanes .....                                                                                                                                                                                                                                                                                | 22           | 17,6           |
|                | VI. Silicones .....                                                                                                                                                                                                                                                                                   | 20           | 17,6           |
|                | VII. Other .....                                                                                                                                                                                                                                                                                      | 20           | 14,4           |
| 39.02          | Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): |              |                |
|                | A. Ion exchangers .....                                                                                                                                                                                                                                                                               | 22           | 14,4           |
|                | B. Adhesive strips of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber .....                                                                                                                                                                    | 16           | 10,4           |

| Heading number       | Description                                                                                                                                                                                                                      | Rate of Duty |                |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                      |                                                                                                                                                                                                                                  | autonomous % | conventional % |
| 1                    | 2                                                                                                                                                                                                                                | 3            | 4              |
| 39.02<br>(continued) | C. Other:                                                                                                                                                                                                                        |              |                |
|                      | I. Polyethylene:                                                                                                                                                                                                                 |              |                |
|                      | a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter .....                                                                                                                                                     | 20           | 16             |
|                      | b) In other forms.....                                                                                                                                                                                                           | 23           | 18,4           |
|                      | II. Polytetrahaloethylenes .....                                                                                                                                                                                                 | 23           | 14,4           |
|                      | III. Polysulphohaloethylenes .....                                                                                                                                                                                               | 23           | 18,4           |
|                      | IV. Polypropylene .....                                                                                                                                                                                                          | 23           | 18,4           |
|                      | V. Polyisobutylene .....                                                                                                                                                                                                         | 23           | 18,4           |
|                      | VI. Polystyrene and copolymers of styrene:                                                                                                                                                                                       |              |                |
|                      | a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter .....                                                                                                                                                     | 20           | 16             |
|                      | b) In other forms.....                                                                                                                                                                                                           | 23           | 18,4           |
|                      | VII. Polyvinyl chloride:                                                                                                                                                                                                         |              |                |
|                      | a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter .....                                                                                                                                                     | 20           | 16             |
|                      | b) In other forms.....                                                                                                                                                                                                           | 23           | 18,4           |
|                      | VIII. Polyvinylidene chloride, copolymers of vinylidene chloride with vinyl chloride .....                                                                                                                                       | 19           | 15,2           |
|                      | IX. Polyvinyl acetate .....                                                                                                                                                                                                      | 19           | 12             |
|                      | X. Copolymers of vinyl chloride with vinyl acetate .....                                                                                                                                                                         | 21           | 16,8           |
|                      | XI. Polyvinyl alcohols, acetals and ethers .....                                                                                                                                                                                 | 21           | 13,6           |
|                      | XII. Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers .....                                                                                                                                              | 21           | 16,8           |
|                      | XIII. Coumarone resins, indene resins and coumarone-indene resins .....                                                                                                                                                          | 19           | 12             |
|                      | XIV. Other polymerisation or copolymerisation products:                                                                                                                                                                          |              |                |
|                      | a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter .....                                                                                                                                                     | 21           | 16,8           |
|                      | b) In other forms.....                                                                                                                                                                                                           | 23           | 18,4           |
| 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. Adhesive strips of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber.....                                                                                                | 16           | 10,4           |
|                      | B. Other:                                                                                                                                                                                                                        |              |                |
|                      | I. Regenerated cellulose:                                                                                                                                                                                                        |              |                |
|                      | a) Expanded, foam or sponge .....                                                                                                                                                                                                | 22           | 17,6           |
|                      | b) Other:                                                                                                                                                                                                                        |              |                |
|                      | 1. Sheets, film or strip, coiled or not, of a thickness of less than 0.75 mm.....                                                                                                                                                | 23           | 18,4           |
|                      | 2. Other .....                                                                                                                                                                                                                   | 19           | 12             |
|                      | c) Waste and scrap.....                                                                                                                                                                                                          | 16           | 10,4           |



| Heading<br>number    | Description                                                                           | Rate of Duty    |                   |
|----------------------|---------------------------------------------------------------------------------------|-----------------|-------------------|
|                      |                                                                                       | autonomous<br>% | conventional<br>% |
| 1                    | 2                                                                                     | 3               | 4                 |
| 39.03<br>(continued) | B. II. Cellulose nitrates:                                                            |                 |                   |
|                      | a) Not plasticised:                                                                   |                 |                   |
|                      | 1. Collodions and celloidin .....                                                     | 20              | 16                |
|                      | 2. Other .....                                                                        | 12              | 9,6               |
|                      | b) Plasticised:                                                                       |                 |                   |
|                      | 1. With camphor or otherwise (for example, celluloid):                                |                 |                   |
|                      | aa) Film in rolls or in strips, for cinematography or<br>photography .....            | 15              | 12                |
|                      | bb) Other .....                                                                       | 17              | 13,6              |
|                      | 2. Waste and scrap .....                                                              | 14              | 11,2              |
|                      | III. Cellulose acetates:                                                              |                 |                   |
|                      | a) Not plasticised .....                                                              | 19              | 15,2              |
|                      | b) Plasticised:                                                                       |                 |                   |
|                      | 1. Products known as moulding powders .....                                           | 15              | 12                |
|                      | 2. Film in rolls or in strips, for cinematography or<br>photography .....             | 13              | 10,4              |
|                      | 3. Sheets, film or strip, coiled or not, of a thickness of less<br>than 0.75 mm ..... | 19              | 15,2              |
|                      | 4. Other:                                                                             |                 |                   |
|                      | aa) Waste and scrap .....                                                             | 14              | 11,2              |
|                      | bb) Other .....                                                                       | 17              | 13,6              |
|                      | IV. Other cellulose esters:                                                           |                 |                   |
|                      | a) Not plasticised .....                                                              | 18              | 11,2              |
|                      | b) Plasticised:                                                                       |                 |                   |
|                      | 1. Products known as moulding powders .....                                           | 15              | 9,6               |
|                      | 2. Film in rolls or in strips for cinematography or<br>photography .....              | 14              | 11,2              |
|                      | 3. Sheets, film or strip, coiled or not, of a thickness of less<br>than 0.75 mm ..... | 20              | 12,8              |
|                      | 4. Other:                                                                             |                 |                   |
|                      | aa) Waste and scrap .....                                                             | 14              | 8,8               |
|                      | bb) Other .....                                                                       | 18              | 11,2              |
|                      | V. Cellulose ethers and other chemical derivatives of cellulose:                      |                 |                   |
|                      | a) Not plasticised:                                                                   |                 |                   |
|                      | 1. Ethylcellulose .....                                                               | 15              | 12                |
|                      | 2. Other .....                                                                        | 19              | 15,2              |
|                      | b) Plasticised:                                                                       |                 |                   |
|                      | 1. Waste and scrap .....                                                              | 16              | 12,8              |
|                      | 2. Other:                                                                             |                 |                   |
|                      | aa) Ethylcellulose .....                                                              | 16              | 12,8              |
|                      | bb) Other .....                                                                       | 20              | 16                |
|                      | VI. Vulcanised fibre .....                                                            | 14              | 8,8               |

| Heading<br>number | Description                                                                                                                                                                                                                                                                      | Rate of Duty    |                   |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                                                                                                                  | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                                                                                                                                | 3               | 4                 |
| 39.04             | Hardened proteins (for example, hardened casein and hardened gelatin) ..                                                                                                                                                                                                         | 10              | 8                 |
| 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 .....                                                                                                                                                                                                                                                                | 14              | 8,8               |
|                   | B. Other .....                                                                                                                                                                                                                                                                   | 17              | 11,2              |
| 39.06             | Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linnoxyn:                                                                                                                                                 |                 |                   |
|                   | A. Alginic acid and its salts and esters.....                                                                                                                                                                                                                                    | 11              | 7,2               |
|                   | B. Other .....                                                                                                                                                                                                                                                                   | 20              | 16                |
| 39.07             | Articles of materials of the kinds described in headings Nos 39.01 to 39.06:                                                                                                                                                                                                     |                 |                   |
|                   | A. Of regenerated cellulose.....                                                                                                                                                                                                                                                 | 23              | 18,4              |
|                   | B. Of vulcanised fibre.....                                                                                                                                                                                                                                                      | 19              | 12                |
|                   | C. Of hardened proteins.....                                                                                                                                                                                                                                                     | 18              | 11,2              |
|                   | D. Of chemical derivatives of rubber.....                                                                                                                                                                                                                                        | 17              | 11,2              |
|                   | E. Of other materials:                                                                                                                                                                                                                                                           |                 |                   |
|                   | I. Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No 92.12 .....                                                                                                                           | 16              | 8                 |
|                   | II. Other .....                                                                                                                                                                                                                                                                  | 22              | 17,6              |

## CHAPTER 40

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

## Notes

1. Except where the context otherwise requires, throughout the Tariff the expression “rubber” means the following products, whether or not vulcanised or hardened: natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.
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 than transmission, conveyor and elevator belts or belting, of rubberised knitted or crocheted fabric, of heading No 40.10); other elastic fabric or articles thereof;
  - (b) Textile hosepiping and similar textile tubing, internally coated or lined with rubber (heading No 59.15);
  - (c) Woven textile fabrics (other than the goods of heading No 40.10) impregnated, coated, covered or laminated with rubber:
    - Weighing not more than 1,500 g/m<sup>2</sup>; or
    - Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50% by weight of textile material; and articles of those fabrics;
  - (d) Felt impregnated or coated with rubber and containing more than 50% by weight of textile material, and articles thereof;
  - (e) Bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof;
  - (f) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

However, plates, sheets and strip, of expanded foam or sponge rubber, combined with textile fabric, and articles thereof, are to be classified in Chapter 40 provided that the textile fabric is present merely for reinforcing purposes.

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) Articles falling within Chapter 97 (other than sports gloves and goods falling within heading No 40.11); 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 rubber” is to be taken to apply to:
  - (a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur 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 substances which, at a temperature between 18° and 29° C, will not break on being extended to three

times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length.

Such substances include cis-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadiene-styrene (SBR), polychlorobutadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) and butyl rubber (IIR);

(b) Thioplasts (TM); and

(c) Natural rubber modified by grafting or mixing with artificial plastic material, de-polymerised natural rubber, and mixtures of unsaturated synthetic substances with saturated synthetic high polymers, provided that all the abovementioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5. Headings Nos 40.01 and 40.02 are to be taken not to apply to:

(a) Natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance; however, latex merely stabilised or concentrated, and thermosensitive and electro-positive latex are to be classified in heading No 40.01 or 40.02 as the case may be;

(b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation; or

(c) Mixtures of any of the products specified in Note 1 to the present Chapter, whether or not compounded with any other substance.

6. Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds 5mm, 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 purpose of heading No 40.06, pre-vulcanised rubber latex is to be deemed to be unvulcanised rubber latex. For the purposes of headings Nos 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanised rubber whether or not they have been vulcanised.

9. In headings Nos 40.05, 40.08 and 40.15, the expressions "plates", "sheets" and "strip" are to be taken to apply, and to apply only, to plates, sheets and strip, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom not further worked.

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

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Rate of Duty |                |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 3            | 4              |
|                | <b>I. RAW RUBBER</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |              |                |
| 40.01          | Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums.....                                                                                                                                                                                                                                                                                                                            | Free         | Free           |
| 40.02          | Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils:                                                                                                                                                                                                                                                                                                                                                                                                |              |                |
|                | A. Factice derived from oils .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 10           | 4              |
|                | B. Products modified by the incorporation of artificial plastic materials ..                                                                                                                                                                                                                                                                                                                                                                                                                               | 10           | 5              |
|                | C. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Free         | Free           |
| 40.03          | Reclaimed rubber .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 3            | 1              |
| 40.04          | Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber .....                                                                                                                                                                                                                                                                                                                                    | Free         | Free           |
|                | <b>II. UNVULCANISED RUBBER</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |                |
| 40.05          | Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch: |              |                |
|                | A. Rubber compounded with carbon black or with silica (masterbatch)....                                                                                                                                                                                                                                                                                                                                                                                                                                    | 6,5          | 3              |
|                | B. Granules of natural or synthetic rubber compounded ready for vulcanisation .....                                                                                                                                                                                                                                                                                                                                                                                                                        | 14           | 5,5            |
|                | C. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 10           | 4              |
| 40.06          | Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs):                                                                                                                                                                                                            |              |                |
|                | A. Solutions and dispersions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 18           | 7              |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 14           | 5,5            |

| Heading number | Description                                                                                                                               | Rate of Duty |                |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                           | autonomous % | conventional % |
| 1              | 2                                                                                                                                         | 3            | 4              |
|                | <b>III. ARTICLES OF UNHARDENED VULCANISED RUBBER</b>                                                                                      |              |                |
| 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 and cord, whether or not textile covered....                                                                  | 15           | 10             |
|                | B. Textile thread covered or impregnated with vulcanised rubber.....                                                                      | 10           | 8              |
| 40.08          | Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:                                                          |              |                |
|                | A. Plates, sheets and strip:                                                                                                              |              |                |
|                | I. Of expanded, foam or sponge rubber .....                                                                                               | 18           | 9              |
|                | II. Other .....                                                                                                                           | 17           | 7              |
|                | B. Rods and profile shapes.....                                                                                                           | 15           | 6              |
| 40.09          | Piping and tubing, of unhardened vulcanised rubber .....                                                                                  | 18           | 7              |
| 40.10          | Transmission, conveyor or elevator belts or belting, of vulcanised rubber .....                                                           | 15           | 10             |
| 40.11          | Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:                               |              |                |
|                | A. Solid or cushion tyres and interchangeable tyre treads .....                                                                           | 19           | 7,5            |
|                | B. Other .....                                                                                                                            | 20           | 9              |
| 40.12          | Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber..... | 20           | 10             |
| 40.13          | Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber:                       |              |                |
|                | A. Gloves, including mittens.....                                                                                                         | 20           | 8              |
|                | B. Articles of apparel and clothing accessories.....                                                                                      | 20           | 10             |
| 40.14          | Other articles of unhardened vulcanised rubber:                                                                                           |              |                |
|                | A. Of expanded, foam or sponge rubber .....                                                                                               | 20           | 8              |
|                | B. Other .....                                                                                                                            | 15           | 6              |

| Heading<br>number | Description                                                                                                                                                | Rate of Duty    |                   |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                            | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                          | 3               | 4                 |
| 40.15             | IV. HARDENED RUBBER (EBONITE AND VULCANITE);<br>ARTICLES MADE THEREOF                                                                                      |                 |                   |
|                   | Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip,<br>rods, profile shapes or tubes; scrap, waste and powder, of hardened<br>rubber: |                 |                   |
|                   | A. In bulk or blocks, in plates, sheets or strip, in rods, profile shapes or<br>tubes .....                                                                | 10              | 4                 |
|                   | B. Scrap, waste and powder, of hardened rubber.....                                                                                                        | Free            | Free              |
| 40.16             | Articles of hardened rubber (ebonite and vulcanite) .....                                                                                                  | 19              | 7,5               |

## SECTION VIII

**RAW HIDES AND SKINS, LEATHER, FURSKINS  
AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS,  
HANDBAGS AND SIMILAR CONTAINERS; 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); the following are, however, to be classified in heading No 41.01, namely, raw hides or skins with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.
2. Throughout 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 number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Rate of Duty        |                    |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | autonomous<br>%     | conventional<br>%  |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 3                   | 4                  |
| 41.01          | Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool.....                                                                                                                                                                                                                                                                                                                                                                     | Free                | 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:<br>A. East India kip, whole, whether or not the heads and legs have been removed, weighing each not more than 4.5 kg net, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles.....<br>B. Other ..... | Free<br><br>9       | —<br><br>8         |
| 41.03          | Sheep and lamb skin leather, except leather falling within heading No 41.06, 41.07 or 41.08:<br>A. Of Indian cross-bred sheep and goats, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles.....<br>B. Other:<br>I. Not further prepared than tanned.....<br>II. Other .....                                                              | Free<br><br>6<br>10 | Free<br><br>3<br>5 |



| Heading<br>number | Description                                                                                                                                                                                                                                                                                                                                                                                                      | Rate of Duty            |                          |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------|
|                   |                                                                                                                                                                                                                                                                                                                                                                                                                  | autonomous<br>%         | conventional<br>%        |
| 1                 | 2                                                                                                                                                                                                                                                                                                                                                                                                                | 3                       | 4                        |
| 41.04             | Goat and kid skin leather, except leather falling within heading No 41.06, 41.07 or 41.08:<br>A. Of Indian goat or kid, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles .....<br>B. Other:<br>I. Not further prepared than tanned.....<br>II. Other ..... | Free<br><br><br>7<br>10 | Free<br><br><br>3,5<br>5 |
| 41.05             | Other kinds of leather, except leather falling within heading No 41.06, 41.07 or 41.08:<br>A. Of reptiles, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles .....<br>B. Other:<br>I. Not further prepared than tanned.....<br>II. Other .....              | Free<br><br><br>8<br>9  | Free<br><br><br>4<br>4,5 |
| 41.06             | Chamois-dressed leather .....                                                                                                                                                                                                                                                                                                                                                                                    | 10                      | 5                        |
| 41.07             | Parchment-dressed leather .....                                                                                                                                                                                                                                                                                                                                                                                  | 10                      | 5                        |
| 41.08             | Patent leather and imitation patent leather; metallised leather .....                                                                                                                                                                                                                                                                                                                                            | 12                      | 5                        |
| 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                    | Free                     |
| 41.10             | Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls.....                                                                                                                                                                                                                                                                                                               | 10                      | 5                        |

## CHAPTER 42

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

## Notes

1. This Chapter does not cover:
  - (a) Sterile surgical catgut 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) Articles falling within Chapter 97 (for example, toys, games and sports requisites); 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. 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 number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Rate of Duty    |                   |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3               | 4                 |
| 42.01          | Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal .....                                                                                                                                                                                                                                                                                                                                               | 18              | 9                 |
| 42.02          | Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric: |                 |                   |
|                | A. Of artificial plastic sheeting.....                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 21              | 15                |
|                | B. Of other materials.....                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 19              | 7,5               |

| Heading<br>number | Description                                                                                                                    | Rate of Duty    |                   |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                              | 3               | 4                 |
| 42.03             | Articles of apparel and clothing accessories, of leather or of composition leather:                                            |                 |                   |
|                   | A. Articles of apparel.....                                                                                                    | 20              | 8                 |
|                   | B. Gloves, including mittens and mitts:                                                                                        |                 |                   |
|                   | I. Protective, for all trades .....                                                                                            | 17              | 13                |
|                   | II. Special, for sports.....                                                                                                   | 19              | 11                |
|                   | III. Other .....                                                                                                               | 19              | 10,5              |
|                   | C. Other clothing accessories.....                                                                                             | 19              | 7,5               |
| 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              | 5                 |
|                   | B. Other .....                                                                                                                 | 13              | 8                 |
| 42.05             | Other articles of leather or of composition leather.....                                                                       | 17              | 7                 |
| 42.06             | Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons.....                  | 8               | 6                 |

## 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) Articles falling within Chapter 97 (for example, toys, games and sports requisites);
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 number | Description                                                                                                                                                                                                          | Rate of Duty    |                   |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                      | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                    | 3               | 4                 |
| 43.01          | Raw furskins .....                                                                                                                                                                                                   | Free            | Free              |
| 43.02          | Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated): |                 |                   |
|                | A. Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms.....                                                                                                               | 9               | 4,5               |
|                | B. Pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated).....                                                                                          | Free            | 3,5               |

| Heading<br>number | Description                                            | Rate of Duty    |                   |
|-------------------|--------------------------------------------------------|-----------------|-------------------|
|                   |                                                        | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                      | 3               | 4                 |
| 43.03             | Articles of furskin:                                   |                 |                   |
|                   | A. Of a kind commonly used in machinery or plant ..... | 18              | 7                 |
|                   | B. Other .....                                         | 24              | 9,5               |
| 43.04             | Artificial fur and articles made thereof .....         | 22              | 9                 |

## SECTION IX

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

## CHAPTER 44

**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL****Notes**

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 12.07);
  - (b) Wood of a kind used primarily in dyeing or in tanning (heading No 13.01);
  - (c) Activated charcoal (heading No 38.03);
  - (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 68.09;
  - (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) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
  - (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.
2. 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.
3. 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.
4. 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 heading No 44.12, "wood flour" means wood powder of which not more than 8% by weight is retained by a sieve with an aperture of 0.63 mm.*

| Heading number | Description                                                                                                                                                                                                                                                                                              | Rate of Duty    |                   |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                                                                                                          | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                                                                        | 3               | 4                 |
| 44.01          | Fuel wood, on logs, in billets, in twigs or in faggots; wood waste, including sawdust .....                                                                                                                                                                                                              | Free            | Free              |
| 44.02          | Wood charcoal (including shell and nut charcoal), agglomerated or not ..                                                                                                                                                                                                                                 | 13              | 6,5               |
| 44.03          | Wood in the rough, whether or not stripped of its bark or merely roughed down:<br>A. Poles of coniferous wood, injected or otherwise impregnated to any degree, not less than 6 m nor more than 18 m in length and with a circumference at the butt end of more than 45 cm but not more than 90 cm ..... | 8               | 3                 |
|                | B. Other .....                                                                                                                                                                                                                                                                                           | Free            | Free              |
| 44.04          | Wood, roughly squared or half-squared, but not further manufactured ....                                                                                                                                                                                                                                 | Free            | Free              |
| 44.05          | Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm:<br>A. Small boards for the manufacture of pencils (a) .....                                                                                                                                             | Free            | Free              |
|                | B. Coniferous wood, of a length of 125 cm or less and of a thickness of less than 12.5 mm .....                                                                                                                                                                                                          | 13              | 10                |
|                | C. Other .....                                                                                                                                                                                                                                                                                           | Free            | Free              |
| 44.06          | Wood paving blocks .....                                                                                                                                                                                                                                                                                 | 6               | 3                 |
| 44.07          | Railway or tramway sleepers of wood:<br>A. Injected or otherwise impregnated to any degree .....                                                                                                                                                                                                         | 10              | 5                 |
|                | B. Other .....                                                                                                                                                                                                                                                                                           | 8               | 3                 |
| 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               | 3,5               |
| 44.09          | Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids:<br>A. Pulpwood in chips or particles .....              | Free            | 4                 |
|                | B. Other .....                                                                                                                                                                                                                                                                                           | 8               | 4                 |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number | Description                                                                                                                                                                                                                                     | Rate of Duty    |                   |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                                                 | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                               | 3               | 4                 |
| 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               | 3                 |
| 44.11          | Drawn wood; match splints; wooden pegs or pins for footwear .....                                                                                                                                                                               | 9               | 6                 |
| 44.12          | Wood wool and wood flour .....                                                                                                                                                                                                                  | 10              | 5                 |
| 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              | 5                 |
| 44.14          | Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm:                                                                    |                 |                   |
|                | A. Small boards for the manufacture of pencils (a) .....                                                                                                                                                                                        | Free            | 7                 |
|                | B. Other .....                                                                                                                                                                                                                                  | 10              | 7                 |
| 44.15          | Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry .....                                                                                   | 15              | 13                |
| 44.16          | Cellular wood panels, whether or not faced with base metal .....                                                                                                                                                                                | 10              | 5                 |
| 44.17          | 'Improved' wood, in sheets, blocks or the like .....                                                                                                                                                                                            | 10              | 4                 |
| 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 .....                        | 13              | 12                |
| 44.19          | Wooden beadings and mouldings, including moulded skirting and other moulded boards .....                                                                                                                                                        | 15              | 7,5               |
| 44.20          | Wooden picture frames, photograph frames, mirror frames and the like .....                                                                                                                                                                      | 15              | 7,5               |
| 44.21          | Complete wooden packing cases, boxes, crates, drums and similar packings:                                                                                                                                                                       |                 |                   |
|                | A. Wholly or partly of plywood, blockboard, laminboard, battenboard or similar laminated wood products (including veneered wood panels and sheets) .....                                                                                        | 17              | 12                |
|                | B. Other .....                                                                                                                                                                                                                                  | 13              | 10                |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.



| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Rate of Duty |                |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 3            | 4              |
| 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           | 5,5            |
| 44.23          | Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels):                                                                                                                                                                                                                                                                                                                                                                           |              |                |
|                | A. Shuttering for concrete constructional work .....                                                                                                                                                                                                                                                                                                                                                                                                                                               | 14           | 5,5            |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 14           | 7              |
| 44.24          | Household utensils of wood .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 15           | 7,5            |
| 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 .....                                                                                                                                                                                                                                                                                                                                                                                                                           | 16           | 6,5            |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 12           | 6              |
| 44.26          | Spools, cops, bobbins, sewing thread reels and the like, of turned wood:                                                                                                                                                                                                                                                                                                                                                                                                                           |              |                |
|                | A. Reels for sewing thread and the like .....                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 9            | 3,5            |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 16           | 8              |
| 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           | 7              |
| 44.28          | Other articles of wood:                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |              |                |
|                | A. Foundry moulding patterns .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 7            | 3,5            |
|                | B. Blind rollers, whether or not fitted with springs .....                                                                                                                                                                                                                                                                                                                                                                                                                                         | 14           | 6,5            |
|                | C. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 14           | 7              |

## 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) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

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 number | Description                                                                                                                     | Rate of Duty    |                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                 | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                               | 3               | 4                 |
| 45.01          | Natural cork, unworked, crushed, granulated or ground; waste cork . . . . .                                                     | 7               | 3                 |
| 45.02          | Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers) . . . . . | 12              | 8                 |
| 45.03          | Articles of natural cork . . . . .                                                                                              | 20              | 16                |
| 45.04          | Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:              |                 |                   |
|                | A. Discs for the manufacture of crown corks (a) . . . . .                                                                       | 11              | 16                |
|                | B. Other . . . . .                                                                                                              | 20              | 16                |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

## CHAPTER 46

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

## 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, horsehair, 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.

| Heading number | Description                                                                                                                                                                                    | Rate of Duty |                |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                              | 3            | 4              |
| 46.01          | <b>Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips:</b>                                                                                  |              |                |
|                | A. Of unspun vegetable materials .....                                                                                                                                                         | 3            | Free           |
|                | B. Other .....                                                                                                                                                                                 | 13           | 6,5            |
| 46.02          | <b>Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles:</b>                                        |              |                |
|                | A. Coarse matting; straw envelopes for bottles; screens and other coarse articles used for packing or for protection .....                                                                     | 9            | 5              |
|                | B. Chinese mats and matting and similar mats and matting .....                                                                                                                                 | 14           | 5,5            |
|                | C. Other articles:                                                                                                                                                                             |              |                |
|                | I. Of unspun vegetable materials:                                                                                                                                                              |              |                |
|                | a) Not backed or lined with paper or fabric .....                                                                                                                                              | 9            | 6              |
|                | b) Backed or lined with paper or fabric .....                                                                                                                                                  | 14           | 5,5            |
|                | II. Of strips of paper, whether or not mixed in any proportion with vegetable materials .....                                                                                                  | 14           | 5,5            |
|                | III Of other plaiting materials .....                                                                                                                                                          | 19           | 9,5            |
| 46.03          | <b>Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No 46.01 or 46.02; articles of loofah .....</b> | 18           | 10             |

## SECTION X

PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD  
AND ARTICLES THEREOF

## CHAPTER 47

## PAPER-MAKING MATERIAL

| Heading<br>number | Description                                                                                                                                                                                                                                                                                                                                                                   | Rate of Duty                  |                                 |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|---------------------------------|
|                   |                                                                                                                                                                                                                                                                                                                                                                               | autonomous<br>%               | conventional<br>%               |
| 1                 | 2                                                                                                                                                                                                                                                                                                                                                                             | 3                             | 4                               |
| 47.01             | Pulp derived by mechanical or chemical means from any fibrous vegetable material:<br>A. Wood pulp:<br>I. For the manufacture of regenerated textile fibres (a) .....<br>II. Other .....<br>B. Other .....                                                                                                                                                                     | Free<br><br>6<br>Free         | Free<br><br>3 (b)<br>Free       |
| 47.02             | Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making:<br>A. Waste paper and paperboard:<br>I. Fit only for use in paper-making .....<br>II. Other:<br>a) To be rendered fit only for use in paper-making (a) .....<br>b) Other .....<br>B. Scrap articles of paper or of paperboard, fit only for use in paper-making ..... | Free<br><br>Free<br>3<br>Free | Free<br><br>Free<br>1,5<br>Free |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) Exemption from the payment of duty within the limits of an annual tariff quota of:

— 170,000 metric tons for mechanical wood pulp and semi-chemical wood pulp;

B. 1,935,000 metric tons for chemical wood pulp.

## 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 32.09;
- (b) Perfume and cosmetic papers (heading No 33.06);
- (c) Soap papers (heading No 34.01), paper impregnated or coated with detergent (heading No 34.02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No 34.05);
- (d) Paper or paperboard, sensitised (heading No 37.03);
- (e) Paper-reinforced stratified artificial plastic sheeting (headings Nos 39.01 to 39.06), or vulcanised fibre (heading No 39.03), or articles of such materials (heading No 39.07);
- (f) Goods falling within heading No 42.02 (for example, travel goods);
- (g) Articles falling within any heading in Chapter 46 (manufactures of plaiting material);
- (h) Paper yarn or textile articles of paper yarn (Section XI);
- (i) Abrasive paper (heading No 68.06) or paper-backed mica splittings (heading No 68.15) (paper coated with mica powder is, however, to be classified in heading No 48.07);
- (k) Metal foil backed with paper or paperboard (Section XV);
- (l) Perforated paper or paperboard for musical instruments (heading No 92.10); or
- (m) Goods falling within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).

## 2. Subject to the provisions of Note 3, headings Nos 48.01 and 48.02 are to be taken to include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, including false water-marking, and also paper and paperboard coloured or marbled throughout the mass by any method. They do not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.

## 3. Paper or paperboard answering to a description in two or more of the headings Nos 48.01 to 48.07 is to be classified under that one of such headings which occurs latest in the Tariff.

## 4. Headings Nos 48.01 to 48.07 are to be taken not to apply to paper, paperboard or cellulose wadding:

- (a) In strips or rolls of a width not exceeding 15 cm; or
- (b) In rectangular sheets (unfolded if necessary) of which no side exceeds 36 cm; 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 48.02.

- 
5. For the purposes of heading No 48.11, "wallpaper and lincrusta" are to be taken to apply only to:
- (a) Paper in rolls, suitable for wall or ceiling decoration, being:
    - B. Paper with one or with two margins, with or without guide marks; or
    - B. Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding 60 cm;
  - (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. However, dress patterns and models, of paper or paperboard, shall be classified within heading No 48.21 regardless of the printing appearing thereon.

#### Additional Note

*For the purpose of subheading 48.01 A, the expression "newsprint" shall be taken to apply to white paper or to paper which has been slightly coloured in the pulp, the mechanical pulp content of which represents at least 70% of the total fibre content, glazed to an extent not exceeding 130 seconds Bekk, unsized, weighing not less than 40 g/m<sup>2</sup> and not more than 57 g/m<sup>2</sup>, with watermarks not less than 4 cm but not more than 10 cm apart, imported in reels of a width of not less than 31 cm, containing 8% or less by weight of fillers, and intended for the printing of daily newspapers, weekly papers or other periodicals of heading No 49.02, published at least ten times per year.*

| Heading<br>number | Description                                                                                                                                                                                                     | Rate of Duty    |                   |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                                                 | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                                                               | 3               | 4                 |
|                   | <b>I. PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS</b>                                                                                                                                                           |                 |                   |
| 48.01             | Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:                                                                                                                           |                 |                   |
|                   | A. Newsprint (a) .....                                                                                                                                                                                          | 7               | 7 (b)             |
|                   | B. Cigarette paper .....                                                                                                                                                                                        | 14              | 7                 |
|                   | C. Kraft paper and kraft board:                                                                                                                                                                                 |                 |                   |
|                   | I. Paper for the manufacture of paper yarn (a) .....                                                                                                                                                            | 6               | 3                 |
|                   | II. Other .....                                                                                                                                                                                                 | 18              | 12                |
|                   | D. Paper weighing not more than 15 g/m <sup>2</sup> for use in stencil making (a) ..                                                                                                                            | 6               | 5                 |
|                   | E. Other .....                                                                                                                                                                                                  | 18              | 12                |
| 48.02             | Hand-made paper and paperboard .....                                                                                                                                                                            | 15              | 7,5               |
| 48.03             | Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets .....                                                                                   | 18              | 13                |
| 48.04             | Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets .....                       | 18              | 13                |
| 48.05             | Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:                                                                           |                 |                   |
|                   | A. Paper and paperboard, corrugated .....                                                                                                                                                                       | 21              | 14                |
|                   | B. Other .....                                                                                                                                                                                                  | 18              | 13                |
| 48.06             | Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets .....                                                                                                              | 20              | 13                |
| 48.07             | Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets: |                 |                   |
|                   | A. Coated with mica powder .....                                                                                                                                                                                | 15              | 10                |
|                   | B. Other .....                                                                                                                                                                                                  | 19              | 12                |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) Exemption from the payment of duty within the limits of an annual tariff quota of 625,000 metric tons.

| Heading number                                                                                                     | Description                                                                                                                                                                                                                                                                 | Rate of Duty |                |
|--------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                                                                                                                    |                                                                                                                                                                                                                                                                             | autonomous % | conventional % |
| 1                                                                                                                  | 2                                                                                                                                                                                                                                                                           | 3            | 4              |
| 48.08                                                                                                              | Filter blocks, slabs and plates, of paper pulp .....                                                                                                                                                                                                                        | 17           | 13             |
| 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           | 11             |
| <p align="center"><b>II. PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE<br/>AND ARTICLES OF PAPER OR PAPERBOARD</b></p> |                                                                                                                                                                                                                                                                             |              |                |
| 48.10                                                                                                              | Cigarette paper, cut to size, whether or not in the form of booklets or tubes .....                                                                                                                                                                                         | 15           | 7,5            |
| 48.11                                                                                                              | Wallpaper and lincrusta; window transparencies of paper .....                                                                                                                                                                                                               | 19           | 13             |
| 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           | 14             |
| 48.13                                                                                                              | Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes .....                                                                                                                                      | 19           | 12             |
| 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           | 15             |
| 48.15                                                                                                              | Other paper and paperboard, cut to size or shape:                                                                                                                                                                                                                           |              |                |
|                                                                                                                    | A. Adhesive strips of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber .....                                                                                                                                          | 16           | 6,5            |
|                                                                                                                    | B. Other .....                                                                                                                                                                                                                                                              | 19           | 12             |
| 48.16                                                                                                              | Boxes, bags and other packing containers, of paper or paperboard .....                                                                                                                                                                                                      | 20           | 15             |
| 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           | 14             |
| 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           | 15             |
| 48.19                                                                                                              | Paper or paperboard labels, whether or not printed or gummed .....                                                                                                                                                                                                          | 20           | 14             |



| Heading<br>number | Description                                                                                                                 | Rate of Duty    |                   |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                             | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                           | 3               | 4                 |
| 48.20             | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened) ..... | 19              | 14                |
| 48.21             | Other articles of paper pulp, paper, paperboard or cellulose wadding:                                                       |                 |                   |
|                   | A. Perforated paper and paperboard for Jacquard and similar machines ..                                                     | 13              | 6,5               |
|                   | B. Other .....                                                                                                              | 19              | 14                |

## CHAPTER 49

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

## Notes

1. This Chapter does not cover:
  - (a) 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 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within heading No 49.11.
5. For the purposes of heading No 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.
6. For the purposes of heading No 49.06, the expression "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.
7. For the purposes of heading No 49.09, the expression "picture postcards" means cards consisting essentially of an illustration and bearing printed indications of their use.

| Heading number | Description                                                                                                                                                                                                                      | Rate of Duty    |                   |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                                  | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                | 3               | 4                 |
| 49.01          | Printed books, booklets, brochures, pamphlets and leaflets .....                                                                                                                                                                 | Free            | Free              |
| 49.02          | Newspapers, journals and periodicals, whether or not illustrated .....                                                                                                                                                           | Free            | Free              |
| 49.03          | Children's picture books and painting books .....                                                                                                                                                                                | 15              | 13                |
| 49.04          | Music, printed or in manuscript, whether or not bound or illustrated ....                                                                                                                                                        | Free            | Free              |
| 49.05          | Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial):                                                                 |                 |                   |
|                | A. Printed globes (terrestrial or celestial) .....                                                                                                                                                                               | 16              | 6,5               |
|                | B. Other .....                                                                                                                                                                                                                   | Free            | Free              |
| 49.06          | Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts .....                                         | Free            | 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 .....                                                                                                                                                                                     | 6               | 3                 |
|                | B. Banknotes .....                                                                                                                                                                                                               | Free            | Free              |
|                | C. Other:                                                                                                                                                                                                                        |                 |                   |
|                | I. Signed and numbered .....                                                                                                                                                                                                     | Free            | Free              |
|                | II. Other .....                                                                                                                                                                                                                  | 15              | 7,5               |
| 49.08          | Transfers (Decalcomanias) .....                                                                                                                                                                                                  | 13              | 8                 |
| 49.09          | Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings .....                                                                                                           | 15              | 11                |
| 49.10          | Calendars of any kind, of paper or paperboard, including calendar blocks                                                                                                                                                         | 19              | 9,5               |

| Heading<br>number | Description                                                                                                                                                                                                                                           | Rate of Duty    |                   |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                                                                                       | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                                                                                                     | 3               | 4                 |
| 49.11             | <b>Other printed matter, including printed pictures and photographs:</b>                                                                                                                                                                              |                 |                   |
|                   | A. Sheets (not being trade advertising material), not folded, merely with illustrations or pictures not bearing a text or caption, for editions of books or periodicals which are published in different countries in one or more languages (a) ..... | Free            | Free              |
|                   | B. Other .....                                                                                                                                                                                                                                        | 16              | 9                 |

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(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

## SECTION XI

## TEXTILES AND TEXTILE ARTICLES

## Notes

## 1. This Section does not cover:

- (a) Animal brush making bristles or hair (heading No 05.02); horsehair or horsehair waste (heading No 05.03);
- (b) Human hair or articles of human hair (heading No 05.01, 67.03 or 67.04), 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 of heading No 25.24 or articles of asbestos and other products of heading No 68.13 or 68.14;
- (e) Articles falling within heading No 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials);
- (f) Sensitised textile fabric (heading No 37.03);
- (g) Monofil of which any cross-sectional dimension exceeds 1 mm and strip (artificial straw and the like) of a width exceeding 5 mm, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46);
- (h) Woven textile fabrics, felt, bonded fibre fabrics or similar bonded yarn fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40;
- (i) Skins with their wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, falling within heading No 43.03 or 43.04;
- (k) Articles of textile materials falling within heading No 42.01 or 42.02;
- (l) Products and articles of Chapter 48 (for example, cellulose wadding);
- (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 (heading No 65.05 or 67.04, as the case may be);
- (p) Goods falling within Chapter 67;
- (q) Abrasive-coated threads, cords or fabric (heading No 68.06);
- (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 (for example, toys, games and sports requisites).

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

- (a) Goods containing more than 10% by weight of silk, wool 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) Of silk, noil or other waste silk, of a weight exceeding 2 g/m (18,000 denier);
  - (b) Of man-made fibres (including yarn of two or more monofil of Chapter 51), of a weight exceeding 1 g/m (9,000 denier);
  - (c) Of true hemp or flax:
    - Polished or glazed, of which the length per kilogram, multiplied by the number of constituent strands, is less than 7,000 m;
    - Not polished or glazed and of a weight exceeding 2 g/m;
  - (d) Of coir, consisting of three or more plies;
  - (e) Of other vegetable fibres, of a weight exceeding 2 g/m; 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 for the manufacture of man-made fibres (discontinuous), and multifilament yarn without twist or with a twist of less than 5 turns per metre;
  - (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:
    - 200 g in the case of flax and ramie;
    - 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
    - 125 g in other cases;

- (b) In hanks or skeins of a weight not exceeding:
    - 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
    - 125 g in other cases;
  - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
    - 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
    - 125 g in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
    - Single yarn of sheep's or lambs' wool or of fine animal hair, unbleached; and
    - Single yarn of sheep's or lambs' wool or of fine animal hair, bleached, dyed or printed, of a length less than 2,000 m/kg;
  - (b) Multiple or cabled yarn, unbleached:
    - Of silk, noil or other waste silk, however put up; or
    - 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 m/kg, measured multiple; and
  - (d) Single, multiple or cabled yarn of any textile material:
    - In cross-reeled hanks or skeins; or
    - Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
- (C) *The above provisions relating to flax and ramie are also applicable in respect of hemp.*
5. (a) For the purposes of heading No 55.07, "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 58.08, "plain" means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling-in of the meshes. In applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.
6. For the purposes of this Section, the expression "made up" means:
- (a) Cut otherwise than into rectangles;
  - (b) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, 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, where applicable, within the headings of Chapters 58 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 headings Nos 58.01 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 incorporating 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, whether or not combined with components 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 50

#### SILK AND WASTE SILK

| Heading number | Description                                                                                          | Rate of Duty    |                   |
|----------------|------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                      | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                    | 3               | 4                 |
| 50.01          | Silk-worm cocoons suitable for reeling .....                                                         | 2               | 1                 |
| 50.02          | Raw silk (not thrown) .....                                                                          | 10              | 5                 |
| 50.03          | Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags) ..... | Free            | Free              |



| Heading<br>number | Description                                                                                                                                                                                                                             | Rate of Duty    |                   |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                                                                         | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                                                                                       | 3               | 4                 |
| 50.04             | Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale .....                                                                                                                                                | 12              | 7                 |
| 50.05             | Yarn spun from silk waste other than noil, not put up for retail sale .....                                                                                                                                                             | 7               | 3,5               |
| 50.06             | Yarn spun from noil silk, not put up for retail sale .....                                                                                                                                                                              | 5               | 2,5               |
| 50.07             | Silk yarn and yarn spun from noil or other waste silk, put up for retail sale: .....                                                                                                                                                    |                 |                   |
|                   | A. Silk yarn .....                                                                                                                                                                                                                      | 13              | 10                |
|                   | B. Other .....                                                                                                                                                                                                                          | 11              | 5                 |
| 50.08             | Silk-worm gut; imitation catgut of silk .....                                                                                                                                                                                           | 7               | 3,5               |
| 50.09             | Woven fabrics of silk or of waste silk other than noil:                                                                                                                                                                                 |                 |                   |
|                   | A. Crepes .....                                                                                                                                                                                                                         | 17              | 12                |
|                   | B. Pongee, habutai, honan, shantung, corah and similar Far Eastern fabrics, of pure silk (not mixed with noil or other waste silk or with other textile materials), plain-woven, unbleached or not further processed than scoured ..... | 16              | 8                 |
|                   | C. Other:                                                                                                                                                                                                                               |                 |                   |
|                   | I. Pongee, habutai, honan, shantung, corah and similar Far Eastern fabrics, of pure silk (not mixed with noil or other waste silk or with other textile materials) .....                                                                | 17              | 14                |
|                   | II. Other .....                                                                                                                                                                                                                         | 17              | 13                |
| 50.10             | Woven fabrics of noil silk .....                                                                                                                                                                                                        | 17              | 8,5               |

## 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 term "synthetic textile fibres" applies to the fibres or filaments described under paragraph (a) above and the term "regenerated textile fibres" to the 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 1 mm is to be classified in heading No 51.01 when of a weight less than 6.6 mg/m (60 denier) and in heading No 51.02 in other cases. Monofil of which any cross-sectional dimension exceeds 1 mm 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 5 mm and in Chapter 39 in other cases.

| Heading number | Description                                                       | Rate of Duty |                |
|----------------|-------------------------------------------------------------------|--------------|----------------|
|                |                                                                   | autonomous % | conventional % |
| 1              | 2                                                                 | 3            | 4              |
| 51.01          | Yarn of man-made fibres (continuous), not put up for retail sale: |              |                |
|                | A. Yarn of synthetic textile fibres .....                         | 15           | 9              |
|                | B. Yarn of regenerated textile fibres:                            |              |                |
|                | I. Hollow-filament yarn .....                                     | 15           | 2,5            |
|                | II. Other .....                                                   | 15           | 11             |

| Heading<br>number | Description                                                                                                                                                                                                                                                          | Rate of Duty                                                    |                                                                   |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-------------------------------------------------------------------|
|                   |                                                                                                                                                                                                                                                                      | autonomous<br>%                                                 | conventional<br>%                                                 |
| 1                 | 2                                                                                                                                                                                                                                                                    | 3                                                               | 4                                                                 |
| 51.02             | <b>Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:</b><br>A. Of synthetic textile materials:<br>I. Monofil .....<br>II. Other .....<br>B. Of regenerated textile materials:<br>I. Monofil .....<br>II. Other ..... | <br><br><br><br><br><br><br><br><br><br>13<br>14<br><br>9<br>10 | <br><br><br><br><br><br><br><br><br><br>9<br>10,5<br><br>4,5<br>5 |
| 51.03             | <b>Yarn of man-made fibres (continuous), put up for retail sale:</b><br>A. Yarn of synthetic textile fibres .....<br>B. Yarn of regenerated textile fibres .....                                                                                                     | <br><br><br>19<br>18                                            | <br><br><br>9,5<br>9                                              |
| 51.04             | <b>Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02:</b><br>A. Woven fabrics of synthetic textile fibres .....<br>B. Woven fabrics of regenerated textile fibres .....                        | <br><br><br>21<br>20                                            | <br><br><br>13<br>15                                              |

## CHAPTER 52

## METALLISED TEXTILES

| Heading<br>number | Description                                                                                                                         | Rate of Duty    |                   |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                     | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                   | 3               | 4                 |
| 52.01             | Metallised yarn, being textile yarn spun with metal or covered with metal by any process .....                                      | 10              | 7                 |
| 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              | 8,5               |

## 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 number | Description                                                                                                                                                            | Rate of Duty    |                   |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                        | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                      | 3               | 4                 |
| 53.01          | Sheep's or lambs' wool, not carded or combed .....                                                                                                                     | Free            | Free              |
| 53.02          | Other animal hair (fine or coarse), not carded or combed:<br>A. Coarse animal hair, prepared (for example, bleached, dyed) and artificially curled .....               | 3               | 1,5               |
|                | B. Other .....                                                                                                                                                         | Free            | Free              |
| 53.03          | Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted .....                                                                | Free            | 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            | Free              |
| 53.05          | Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed .....                                                                                   | 3               | 3                 |
| 53.06          | Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale:<br>A. Containing 85% or more by weight of wool or of wool and fine animal hair ..... | 5               | (a)               |
|                | B. Other .....                                                                                                                                                         | 10              | 8                 |
| 53.07          | Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale:<br>A. Containing 85% or more by weight of wool or of wool and fine animal hair ..... | 5               | (a)               |
|                | B. Other .....                                                                                                                                                         | 10              | 10                |
| 53.08          | Yarn of fine animal hair (carded or combed), not put up for retail sale ..                                                                                             | 5               | 4                 |
| 53.09          | Yarn of horsehair or of other coarse animal hair, not put up for retail sale                                                                                           | 9               | 4,5               |
| 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              | 11                |

(a) See Annex.

| Heading<br>number | Description                                                     | Rate of Duty    |                   |
|-------------------|-----------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                 | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                               | 3               | 4                 |
| 53.11             | Woven fabrics of sheep's or lambs' wool or of fine animal hair: |                 |                   |
|                   | A. Containing 85% or more by weight of such fibres .....        | 13              | (a)               |
|                   | B. Other .....                                                  | 18              | (a)               |
| 53.12             | Woven fabrics of coarse animal hair other than horsehair .....  | 16              | 8                 |
| 53.13             | Woven fabrics of horsehair .....                                | 16              | 8                 |

(a) See Annex.

## CHAPTER 54

## FLAX AND RAMIE

| Heading number | Description                                                                                            | Rate of Duty    |                   |
|----------------|--------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                        | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                      | 3               | 4                 |
| 54.01          | Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags) .....     | Free            | —                 |
| 54.02          | Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags) ..... | Free            | Free              |
| 54.03          | Flax or ramie yarn, not put up for retail sale:                                                        |                 |                   |
|                | A. Flax yarn, polished or glazed .....                                                                 | 16              | 9                 |
|                | B. Other:                                                                                              |                 |                   |
|                | I. Single, measuring per kg:                                                                           |                 |                   |
|                | a) 45,000 m or less .....                                                                              | 10              | 6,5 (a)           |
|                | b) More than 45,000 m .....                                                                            | 6               | 5                 |
|                | II. Multiple or cabled .....                                                                           | 10              | 7                 |
| 54.04          | Flax or ramie yarn, put up for retail sale:                                                            |                 |                   |
|                | A. Flax yarn, polished or glazed .....                                                                 | 16              | 10                |
|                | B. Other .....                                                                                         | 17              | 8,5               |
| 54.05          | Woven fabrics of flax or of ramie .....                                                                | 21              | 16                |

(a) Duty reduced to 2% in respect of unbleached flax yarn (other than tow yarn) of a length of 30,000 m or less per kg, intended for the manufacture of multiple or cabled yarn for the footwear industry or for whipping cables, within the limits of an annual quota of 500 metric tons to be granted by the E.C. Authorities. The granting of such quotas shall, moreover, be subject to conditions to be determined by the competent authorities.

## CHAPTER 55

## COTTON

| Heading<br>number | Description                                                                                                                                        | Rate of Duty    |                   |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                    | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                  | 3               | 4                 |
| 55.01             | Cotton, not carded or combed .....                                                                                                                 | Free            | Free              |
| 55.02             | Cotton linters .....                                                                                                                               | Free            | Free              |
| 55.03             | Cotton waste (including pulled or garnetted rags), not carded or combed                                                                            | Free            | Free              |
| 55.04             | Cotton, carded or combed .....                                                                                                                     | 3               | 1,5               |
| 55.05             | Cotton yarn, not put up for retail sale:                                                                                                           |                 |                   |
|                   | A. Multiple or cabled, finished, in balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding 900 g ..... | 10              | 8                 |
|                   | B. Other:                                                                                                                                          |                 |                   |
|                   | I. Measuring, per single yarn, 120,000 m or more per kg:                                                                                           |                 |                   |
|                   | a) Single yarns .....                                                                                                                              | 10              | 4                 |
|                   | b) Other .....                                                                                                                                     | 10              | 6                 |
|                   | II. Other .....                                                                                                                                    | 10              | 7                 |
| 55.06             | Cotton yarn, put up for retail sale .....                                                                                                          | 16              | 12                |
| 55.07             | Cotton gauze (a) .....                                                                                                                             | 15              | 9                 |
| 55.08             | Terry towelling and similar terry fabrics, of cotton .....                                                                                         | 18              | 15                |
| 55.09             | Other woven fabrics of cotton:                                                                                                                     |                 |                   |
|                   | A. Containing 85% or more by weight of cotton:                                                                                                     |                 |                   |
|                   | I. Of a width of less than 85 cm .....                                                                                                             | 17              | 13                |
|                   | II. Other .....                                                                                                                                    | 17              | 14                |
|                   | B. Other:                                                                                                                                          |                 |                   |
|                   | I. Of a width of less than 85 cm .....                                                                                                             | 19              | 14                |
|                   | II. Other .....                                                                                                                                    | 19              | 15                |

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



## CHAPTER 56

## MAN-MADE FIBRES (DISCONTINUOUS)

## 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 2 m;
- (b) Twist less than 5 turns per metre;
- (c) Weight per filament less than 6.6 mg/m (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 100% of its length;
- (e) Total weight of tow more than 2 g/m (18,000 denier).

Tow of a length not exceeding 2 m is to be classified in heading No 56.01.

| Heading number | Description                                                                                                                                                        | Rate of Duty |                |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                    | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                  | 3            | 4              |
| 56.01          | Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:                                                                            |              |                |
|                | A. Synthetic textile fibres .....                                                                                                                                  | 14           | 9              |
|                | B. Regenerated textile fibres .....                                                                                                                                | 12           | 8              |
| 56.02          | Continuous filament tow for the manufacture of man-made fibres (discontinuous):                                                                                    |              |                |
|                | A. Of synthetic textile fibres .....                                                                                                                               | 14           | 8,5            |
|                | B. Of regenerated textile fibres .....                                                                                                                             | 12           | 8              |
| 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. Of synthetic textile fibres .....                                                                                                                               | 14           | 8,5            |
|                | B. Of regenerated textile fibres .....                                                                                                                             | 12           | 8              |
| 56.04          | Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning:                                                                       |              |                |
|                | A. Synthetic textile fibres .....                                                                                                                                  | 14           | 8,5            |
|                | B. Regenerated textile fibres .....                                                                                                                                | 13           | 10             |

| Heading<br>number | Description                                                                                | Rate of Duty    |                   |
|-------------------|--------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                            | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                          | 3               | 4                 |
| 56.05             | Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:              |                 |                   |
|                   | A. Of synthetic textile fibres .....                                                       | 15              | 11                |
|                   | B. Of regenerated textile fibres .....                                                     | 14              | 10                |
| 56.06             | Yarn of man-made fibres (discontinuous or waste), put up for retail sale ..                | 19              | 14                |
| 56.07             | Woven fabrics of man-made fibres (discontinuous or waste):                                 |                 |                   |
|                   | A. Of synthetic textile fibres:                                                            |                 |                   |
|                   | I. Gauze weighing not less than 80 g/m <sup>2</sup> but not more than 120 g/m <sup>2</sup> | 21              | 15                |
|                   | II. Other .....                                                                            | 21              | 16                |
|                   | B. Of regenerated textile fibres .....                                                     | 19              | 16                |

## CHAPTER 57

OTHER VEGETABLE TEXTILE MATERIALS; PAPER YARN AND  
WOVEN FABRICS OF PAPER YARN

| Heading<br>number | Description                                                                                                                                                                      | Rate of Duty    |                   |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                  | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                                | 3               | 4                 |
| 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            | Free              |
| 57.03             | Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes) ..... | Free            | 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            | Free              |
| 57.05             | Yarn of true hemp:                                                                                                                                                               |                 |                   |
|                   | A. Not put up for retail sale:                                                                                                                                                   |                 |                   |
|                   | I. Polished or glazed .....                                                                                                                                                      | 16              | 9                 |
|                   | II. Other .....                                                                                                                                                                  | 10              | 6                 |
|                   | B. Put up for retail sale .....                                                                                                                                                  | 16              | 7                 |
| 57.06             | Yarn of jute or of other textile bast fibres of heading No 57.03 .....                                                                                                           | 10              | 8                 |
| 57.07             | Yarn of other vegetable textile fibres:                                                                                                                                          |                 |                   |
|                   | A. Coir yarn .....                                                                                                                                                               | Free            | Free              |
|                   | B. Other .....                                                                                                                                                                   | 10              | 5                 |
| 57.08             | Paper yarn .....                                                                                                                                                                 | 10              | 8                 |
| 57.09             | Woven fabrics of true hemp .....                                                                                                                                                 | 21              | 10,5              |
| 57.10             | Woven fabrics of jute or of other textile bast fibres of heading No 57.03:                                                                                                       |                 |                   |
|                   | A. Of a width of not more than 150 cm and weighing per square metre:                                                                                                             |                 |                   |
|                   | I. Less than 310 g .....                                                                                                                                                         | 23              | 20                |
|                   | II. Not less than 310 g but not more than 500 g .....                                                                                                                            | 23              | 19                |
|                   | III. More than 500 g .....                                                                                                                                                       | 23              | 15                |
|                   | B. Of a width of more than 150 cm .....                                                                                                                                          | 23              | 22                |
| 57.11             | Woven fabrics of other vegetable textile fibres .....                                                                                                                            | 20              | 10                |
| 57.12             | Woven fabrics of paper yarn .....                                                                                                                                                | 19              | 9                 |

## CHAPTER 58

CARPETS, MATS, MATTING AND TAPESTRIES; PILE AND CHENILLE FABRICS; NARROW FABRICS;  
TRIMMINGS; TULLE AND OTHER NET FABRICS; LACE; EMBROIDERY

## Notes

1. The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within heading No 58.10.
2. In headings Nos 58.01 and 58.02, the words "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59.
3. For the purposes of heading No 58.05, the expression "narrow woven fabrics" means:
  - (a) Woven fabrics of a width not exceeding 30 cm, 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 30 cm; and
  - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

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.

## Additional Note

*For the purposes of applying the maximum rate of duty provided for in respect of carpets, carpeting and rugs falling within subheading 58.01 A, the dutiable surface shall not include the heading, the selvages and the fringes.*

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                               | Rate of Duty                                                           |                                                                        |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                           | autonomous<br>%                                                        | conventional<br>%                                                      |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                         | 3                                                                      | 4                                                                      |
| 58.01          | <b>Carpets, carpeting and rugs, knotted (made up or not):</b><br>A. Of wool or of fine animal hair .....<br>B. Of silk, of waste silk other than noil, of synthetic textile fibres, of yarn falling within heading No 52.01 or of metal threads .....<br>C. Of other textile materials .....                                                                                                                                              | 32<br>with a max.<br>of 5 UA<br>per m <sup>2</sup><br><br>40<br><br>24 | 24<br>with a max.<br>of 4 UA<br>per m <sup>2</sup><br><br>20<br><br>12 |
| 58.02          | <b>Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):</b><br>A. Carpets, carpeting, rugs, mats and matting:<br>I. Coir mats and matting, and tufted carpets, carpeting and rugs ....<br>II. Other .....<br>B. "Kelem", "Schumacks" and "Karamanie" rugs and the like .....                                                                                    | 23<br><br>23<br><br>21                                                 | 23<br><br>20<br><br>10,5                                               |
| 58.03          | <b>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 .....</b>                                                                                                                                                                                                                         | 21                                                                     | 8,5                                                                    |
| 58.04          | <b>Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05) .....</b>                                                                                                                                                                                                                                          | 19                                                                     | 15                                                                     |
| 58.05          | <b>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 58.06:</b><br>A. Narrow woven fabrics:<br>I. Pile fabrics or chenille fabrics:<br>a) Of man-made fibres or of cotton .....<br>b) Of silk, of noil silk or of other waste silk .....<br>c) Of other textile materials .....<br>II. Other .....<br>B. Bolduc .....       | 21<br><br>20<br>18<br><br>18<br>16                                     | 10,5<br><br>10<br>7<br><br>14<br>10                                    |
| 58.06          | <b>Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size .....</b>                                                                                                                                                                                                                                                                                                                          | 20                                                                     | 10                                                                     |
| 58.07          | <b>Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:</b><br>A. Braids of a width of 5 cm or less, of man-made fibres (including mono-fil or strip of heading No 51.01 or 51.02), of flax, of ramie or of vegetable textile fibres of Chapter 57 .....<br>B. Other ..... | 13<br><br>16                                                           | 6,5<br><br>8                                                           |

| Heading<br>number | Description                                                                                                                                                         | Rate of Duty    |                   |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                     | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                   | 3               | 4                 |
| 58.08             | Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain (a):                                                                     |                 |                   |
|                   | A. Tulle or other net fabrics not comprised in B below .....                                                                                                        | 20              | 10                |
|                   | B. Knotted net fabrics .....                                                                                                                                        | 22              | 11                |
| 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 .....                                                                                                                                | 22              | 13                |
|                   | B. Lace:                                                                                                                                                            |                 |                   |
|                   | I. Hand-made .....                                                                                                                                                  | 20              | 14                |
|                   | II. Mechanically made .....                                                                                                                                         | 23              | 11,5              |
| 58.10             | Embroidery, in the piece, in strips or in motifs:                                                                                                                   |                 |                   |
|                   | A. Embroidery without visible ground:                                                                                                                               |                 |                   |
|                   | I. Of a value of more than 35 UA per kg net weight .....                                                                                                            | 17              | 9                 |
|                   | II. Other .....                                                                                                                                                     | 17              | 13                |
|                   | B. Other:                                                                                                                                                           |                 |                   |
|                   | I. Of a value of more than 17.5 UA per kg net weight .....                                                                                                          | 17              | 9                 |
|                   | II. Other .....                                                                                                                                                     | 17              | 13                |

(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. (A) Heading No 59.08 is to be taken to apply to textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials whatever the weight per square metre and whatever the nature of the plastic material (compact, foam, sponge or expanded).  
It does not, however, cover:
  - (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
  - (b) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15° and 30° C (usually Chapter 39); or
  - (c) Products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (Chapter 39).
- (B) Heading No 59.12 does not apply to:
  - (a) Fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
  - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
  - (c) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; or
  - (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.
3. In heading No 59.11 the expression "rubberised textile fabrics" means:
  - (a) Textile fabrics impregnated, coated, covered or laminated with rubber:
    - Weighing not more than 1,500 g/m<sup>2</sup>; or
    - Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50% by weight of textile material;
  - (b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and
  - (c) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter.
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 3 mm; 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:

- Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant;
- Bolting cloth;
- Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair;
- Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft;
- Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant;
- Textile fabrics of the metallised yarn falling within heading No 52.01, of a kind commonly used in paper-making or other machinery;
- Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials;

(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). *Textile fabrics, wadding, felt or bonded fibre or similar bonded yarn fabrics, in the piece, cut to length or simply cut to rectangular shape, are not considered to be textile articles of a kind commonly used in machinery or plant.*

| Heading number | Description                                                                   | Rate of Duty    |                   |
|----------------|-------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                               | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                             | 3               | 4                 |
| 59.01          | <b>Wadding and articles of wadding; textile flock and dust and mill neps:</b> |                 |                   |
|                | A. Wadding and articles of wadding:                                           |                 |                   |
|                | I. Of man-made fibres:                                                        |                 |                   |
|                | a) Rolls of a diameter of not more than 8 mm .....                            | 10              | 5                 |
|                | b) Other .....                                                                | 10              | 8                 |
|                | II. Of other textile materials .....                                          | 10              | 5                 |
|                | B. Flock and dust and mill neps:                                              |                 |                   |
|                | I. Of man-made fibres .....                                                   | 8               | 4                 |
|                | II. Of other textile materials .....                                          | Free            | Free              |
| 59.02          | <b>Felt and articles of felt, whether or not impregnated or coated:</b>       |                 |                   |
|                | A. Felt in the piece or simply cut to rectangular shape .....                 | 16              | 11,5              |
|                | B. Other .....                                                                | 19              | 9,5               |



| Heading number | Description                                                                                                                                                                                                                                            | Rate of Duty |                |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                        | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                      | 3            | 4              |
| 59.03          | Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated .....                                                                                                                            | 18           | 12             |
| 59.04          | Twine, cordage, ropes and cables, plaited or not .....                                                                                                                                                                                                 | 16           | 13             |
| 59.05          | Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope:<br>A. Fishing nets and netting:<br>I. Of vegetable textile materials .....                                                                  | 14           | 11             |
|                | II. Of other textile materials .....                                                                                                                                                                                                                   | 19           | 13,5           |
|                | B. Other:<br>I. Of man-made fibres .....                                                                                                                                                                                                               | 19           | 13,5           |
|                | II. Of other textile materials .....                                                                                                                                                                                                                   | 19           | 9,5            |
| 59.06          | Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics .....                                                                                                                    | 18           | 9              |
| 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 fabrics for hat foundations and similar uses                         | 18           | 11             |
| 59.08          | Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials .....                                                                                                    | 18           | 14             |
| 59.09          | Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil:<br>A. Oilcloth and other textile fabrics coated with preparations with a basis of drying oil .....                                                          | 19           | 7,5            |
|                | B. Oilsilk and similar oiled fabrics .....                                                                                                                                                                                                             | 17           | 7              |
| 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           | 8              |
| 59.11          | Rubberised textile fabrics, other than rubberised knitted or crocheted goods:<br>A. Rubberised textile fabrics:<br>I. Adhesive strips, of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber ..... | 16           | 6,5            |
|                | II. Fabrics combined with expanded, foam or sponge rubber .....                                                                                                                                                                                        | 18           | 9              |
|                | III. Other .....                                                                                                                                                                                                                                       | 18           | 8,5            |
|                | B. Fabrics mentioned in Note 3 (b) to this Chapter .....                                                                                                                                                                                               | 15           | 14             |

| Heading number | Description                                                                                                                                                                                                                                                     | Rate of Duty    |                   |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                                                                 | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                               | 3               | 4                 |
| 59.12          | Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like .....                                                                                                                                  | 18              | 7                 |
| 59.13          | Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads .....                                                                                                                        | 18              | 11                |
| 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              | 8,5               |
| 59.15          | Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials .....                                                                                                                                                   | 19              | 11                |
| 59.16          | Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material .....                                                                                                                        | 14              | 7,5               |
| 59.17          | Textile fabrics and textile articles, of a kind commonly used in machinery or plant:                                                                                                                                                                            |                 |                   |
|                | A. Textile fabrics, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for the manufacture of card clothing, and similar fabrics of a kind commonly used in machinery or plant..... | 13              | 8                 |
|                | B. Bolting cloth, whether or not made up (a):                                                                                                                                                                                                                   |                 |                   |
|                | I. Of silk or of waste silk other than noil .....                                                                                                                                                                                                               | 10              | 4                 |
|                | II. Of other textile materials .....                                                                                                                                                                                                                            | 16              | 6,5               |
|                | C. Woven fabrics, felted or not, 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:                   |                 |                   |
|                | I. Of silk or of man-made fibres .....                                                                                                                                                                                                                          | 15              | 9                 |
|                | II. Of other textile materials .....                                                                                                                                                                                                                            | 15              | 6                 |
|                | D. Other .....                                                                                                                                                                                                                                                  | 16              | 9,5               |

(a) Entry under this subheading of bolting cloth, not made up, is subject to conditions to be determined by the competent authorities.

## 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 knitted or crocheted articles and to parts thereof:
  - (a) Knitted or crocheted directly to shape, whether imported as separate items or in the form of a number of items in the length;
  - (b) Made up, by sewing or otherwise.
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, covered or laminated with rubber, or made with textile thread impregnated, coated or covered with rubber.

| Heading number | Description                                                                 | Rate of Duty |                |
|----------------|-----------------------------------------------------------------------------|--------------|----------------|
|                |                                                                             | autonomous % | conventional % |
| 1              | 2                                                                           | 3            | 4              |
| 60.01          | Knitted or crocheted fabric, not elastic nor rubberised:                    |              |                |
|                | A. Of wool or of fine animal hair .....                                     | 16           | 13             |
|                | B. Of man-made fibres .....                                                 | 20           | 13             |
|                | C. Of other textile materials .....                                         | 19           | 14             |
| 60.02          | Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised | 23           | 20             |

| Heading<br>number | Description                                                                                                                    | Rate of Duty    |                   |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                              | 3               | 4                 |
| 60.03             | Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised ..... | 22              | 13                |
| 60.04             | Under garments, knitted or crocheted, not elastic nor rubberised:                                                              |                 |                   |
|                   | A. Of cotton .....                                                                                                             | 21              | 17                |
|                   | B. Of other textile materials .....                                                                                            | 21              | 17                |
| 60.05             | Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:                                           |                 |                   |
|                   | A. Outer garments and clothing accessories:                                                                                    |                 |                   |
|                   | I. Jerseys and pullovers, containing at least 50% by weight of wool and weighing 600 g or more per article .....               | 21              | 10,5              |
|                   | II. Other .....                                                                                                                | 21              | 18                |
|                   | B. Other .....                                                                                                                 | 20              | 13                |
| 60.06             | Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):   |                 |                   |
|                   | A. Fabric .....                                                                                                                | 18              | 11                |
|                   | B. Other .....                                                                                                                 | 20              | 16                |

## 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 60 cm are to be classified as handkerchiefs (heading No 61.05).  
Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No 61.06.
5. The headings of this Chapter are to be taken to apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter.

Heading No 61.09, however, also includes fabrics knitted or crocheted to shape for making articles classified in that heading, whether imported as separate items or in the form of a number of items in the length.

| Heading number | Description                                                               | Rate of Duty    |                   |
|----------------|---------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                           | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                         | 3               | 4                 |
| 61.01          | Men's and boys' outer garments .....                                      | 20              | 17                |
| 61.02          | Women's, girls' and infants' outer garments:                              |                 |                   |
|                | A. Babies' garments .....                                                 | 22              | 10,5              |
|                | B. Other .....                                                            | 20              | 17                |
| 61.03          | Men's and boys' under garments, including collars, shirt fronts and cuffs | 20              | 17                |
| 61.04          | Women's, girls' and infants' under garments .....                         | 22              | 13                |

| Heading<br>number | Description                                                                                                                                                                         | Rate of Duty    |                   |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                     | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                                   | 3               | 4                 |
| 61.05             | Handkerchiefs:                                                                                                                                                                      |                 |                   |
|                   | A. Of cotton fabric, of a value of more than 15 UA per kg net weight ....                                                                                                           | 20              | 11                |
|                   | B. Other .....                                                                                                                                                                      | 20              | 14                |
| 61.06             | Shawls, scarves, mufflers, mantillas, veils and the like .....                                                                                                                      | 21              | 16                |
| 61.07             | Ties, bow ties and cravats .....                                                                                                                                                    | 21              | 10,5              |
| 61.08             | Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments ....                                 | 21              | 10,5              |
| 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              | 8,5               |
| 61.10             | Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods .....                                                                                  | 21              | 14,5              |
| 61.11             | Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets) .....                                   | 21              | 10,5              |

## 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 or similar bonded yarn fabrics) 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 number | Description                                                                                            | Rate of Duty    |                   |
|----------------|--------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                        | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                      | 3               | 4                 |
| <b>62.01</b>   | <b>Travelling rugs and blankets:</b>                                                                   |                 |                   |
|                | A. Electrically heated .....                                                                           | 19              | 12                |
|                | B. Other:                                                                                              |                 |                   |
|                | I. Of cotton .....                                                                                     | 19              | 14                |
|                | II. Of other textile materials .....                                                                   | 19              | 14                |
| <b>62.02</b>   | <b>Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:</b> |                 |                   |
|                | A. Net curtains .....                                                                                  | 22              | 17                |
|                | B. Other .....                                                                                         | 22              | 19                |
| <b>62.03</b>   | <b>Sacks and bags, of a kind used for the packing of goods:</b>                                        |                 |                   |
|                | A. Of jute or of other textile bast fibres of heading No 57.03:                                        |                 |                   |
|                | I. Used .....                                                                                          | 11              | 8                 |
|                | II. Other:                                                                                             |                 |                   |
|                | a) Of fabric weighing less than 310 g/m <sup>2</sup> .....                                             | 23              | 20                |
|                | b) Of fabric weighing not less than 310 g/m <sup>2</sup> but not more than 500 g/m <sup>2</sup> .....  | 23              | 19                |
|                | c) Of fabric weighing more than 500 g/m <sup>2</sup> .....                                             | 23              | 15                |
|                | B. Of other textile materials:                                                                         |                 |                   |
|                | I. Used:                                                                                               |                 |                   |
|                | a) Of flax or of sisal .....                                                                           | 10              | 8                 |
|                | b) Other .....                                                                                         | 19              | 10                |
|                | II. Other .....                                                                                        | 19              | 13                |
| <b>62.04</b>   | <b>Tarpaulins, sails, awnings, sunblinds, tents and camping goods:</b>                                 |                 |                   |
|                | A. Of cotton .....                                                                                     | 19              | 15                |
|                | B. Of other textile materials .....                                                                    | 19              | 16                |

| Heading<br>number | Description                                                                                                                                                                                                                                                                                                                                                                                         | Rate of Duty    |                   |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                                                                                                                                                                                                                                     | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                                                                                                                                                                                                                                                   | 3               | 4                 |
| 62.05             | Other made up textile articles (including dress patterns):                                                                                                                                                                                                                                                                                                                                          |                 |                   |
|                   | A. Strips for the internal reinforcement of belts, of a width of not less than 12 mm but not more than 102 mm, composed of two strips of fabric of cotton or of regenerated textile fibres, which have been stuck together, the edges of the narrower strip, which has been stiffened by impregnation with synthetic resin, being covered by the folding over of the edges of the wider strip ..... | 21              | 8                 |
|                   | B. Floor cloths, dish cloths, dusters and the like .....                                                                                                                                                                                                                                                                                                                                            | 21              | 15                |
|                   | C. Other .....                                                                                                                                                                                                                                                                                                                                                                                      | 21              | 10,5              |



## CHAPTER 63

## OLD CLOTHING AND OTHER TEXTILE ARTICLES; RAGS

| Heading<br>number | Description                                                                                                                                                                                                                                                                                                                                   | Rate of Duty    |                   |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                                                                                                                                                                               | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                                                                                                                                                                                             | 3               | 4                 |
| 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 or in bales, sacks or similar bulk packings: |                 |                   |
|                   | A. Used clothing .....                                                                                                                                                                                                                                                                                                                        | 18              | 8                 |
|                   | B. Other .....                                                                                                                                                                                                                                                                                                                                | 18              | 7                 |
| 63.02             | Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables .....                                                                                                                                                                                                                         | Free            | Free              |

## SECTION XII

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

## CHAPTER 64

## FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

## Notes

## 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 or bonded fibre or similar bonded yarn fabrics) (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 98.01.

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 those materials.

| Heading number | Description                                                                                                                                                                            | Rate of Duty    |                   |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                        | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                      | 3               | 4                 |
| 64.01          | Footwear with outer soles and uppers of rubber or artificial plastic material                                                                                                          | 20              | 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: |                 |                   |
|                | A. Footwear with uppers of leather .....                                                                                                                                               | 20              | 8                 |
|                | B. Other .....                                                                                                                                                                         | 20              | (a)               |
| 64.03          | Footwear with outer soles of wood or cork .....                                                                                                                                        | 18              | 9                 |

(a) See Annex.

| Heading<br>number | Description                                                                                                | Rate of Duty    |                   |
|-------------------|------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                            | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                          | 3               | 4                 |
| 64.04             | Footwear with outer soles of other materials .....                                                         | 18              | 7                 |
| 64.05             | Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal:            |                 |                   |
|                   | A. Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles .....  | 18              | 9                 |
|                   | B. Other .....                                                                                             | 16              | 6,5               |
| 64.06             | Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof ..... | 19              | 9,5               |

## 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 number | Description                                                                                                                                               | Rate of Duty    |                   |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                           | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                         | 3               | 4                 |
| 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 fur felt or of mixed wool or fine animal hair and fur felt .....                                                                                    | 13              | 7,5               |
|                | B. Other .....                                                                                                                                            | 11              | 8                 |
| 65.02          | Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims:                                   |                 |                   |
|                | A. Of wood shavings or strips, straw, bark, esparto, aloe, Manila hemp (abaca), sisal or other unspun vegetable fibres .....                              | 8               | 4,5               |
|                | B. Of other materials .....                                                                                                                               | 15              | 6,5               |
| 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. Of fur felt or of mixed wool or fine animal hair and fur felt .....                                                                                    | 15              | 7,5               |
|                | II. Other .....                                                                                                                                           | 15              | 8                 |
|                | B. Lined or trimmed:                                                                                                                                      |                 |                   |
|                | I. Of fur felt or of mixed wool or fine animal hair and fur felt .....                                                                                    | 17              | 10,5              |
|                | II. Other .....                                                                                                                                           | 17              | 9,5               |

| Heading<br>number | Description                                                                                                                                                                                                                                                                                                                                      | Rate of Duty    |                   |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                                                                                                                                                                                  | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                                                                                                                                                                                                | 3               | 4                 |
| 65.04             | Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed:<br>A. Not lined or trimmed:<br>I. Of wood shavings or strips, straw, bark, esparto, aloe, Manila hemp (abaca), sisal or other unspun vegetable fibres .....<br>II. Of other materials .....<br>B. Lined or trimmed ..... | 11<br>16<br>18  | 5,5<br>6,5<br>9   |
| 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              | 9,5               |
| 65.06             | Other headgear, whether or not lined or trimmed .....                                                                                                                                                                                                                                                                                            | 19              | 9,5               |
| 65.07             | Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear:<br>A. Head-bands .....<br>B. Other .....                                                                                                                                                                  | 12<br>16        | 5<br>8            |

## CHAPTER 66

## UMBRELLAS, SUNSHADES, WALKING-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

## 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 66.03 is to be taken not to apply to parts, trimmings or accessories of textile material, nor to covers, tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within heading No 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

| Heading number | Description                                                                                                         | Rate of Duty |                |
|----------------|---------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                     | autonomous % | conventional % |
| 1              | 2                                                                                                                   | 3            | 4              |
| 66.01          | Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas) ..... | 20           | 16             |
| 66.02          | Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like .....           | 17           | 7              |
| 66.03          | Parts, fittings, trimmings and accessories of articles falling within heading No 66.01 or 66.02:                    |              |                |
|                | A. Handles and knobs .....                                                                                          | 17           | 6,5            |
|                | B. Frames, including frames mounted on shafts (sticks) .....                                                        | 19           | 15             |
|                | C. Other parts, fittings, trimmings and accessories .....                                                           | 17           | 13             |

## CHAPTER 67

**PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN;  
ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS**

**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 number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                              | Rate of Duty                 |                                  |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                          | autonomous %                 | conventional %                   |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 3                            | 4                                |
| 67.01          | <p><b>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 05.07 and worked quills and scapes):</b></p> <p>A. Skins and other parts of birds with their feathers or down:</p> <p>    I. Dressed goose skins, without feathers but with down, not cut ....</p> <p>    II. Other .....</p> <p>B. Feathers, parts of feathers and down .....</p> | <p>9</p> <p>15</p> <p>15</p> | <p>4,5</p> <p>7,5</p> <p>7,5</p> |

| Heading<br>number    | Description                                                                                                                                                                                    | Rate of Duty    |                   |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                      |                                                                                                                                                                                                | autonomous<br>% | conventional<br>% |
| 1                    | 2                                                                                                                                                                                              | 3               | 4                 |
| 67.01<br>(continued) | C. Made up articles .....                                                                                                                                                                      | 22              | 9                 |
| 67.02                | Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit:<br>A. Artificial flowers, foliage or fruit and parts thereof:<br>I. Parts ..... | 18              | 13                |
|                      | II. Other .....                                                                                                                                                                                | 21              | 15                |
|                      | B. Articles made of artificial flowers, foliage or fruit .....                                                                                                                                 | 23              | 17                |
| 67.03                | Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like:<br>A. Human hair, not further worked than dressed .....    | 9               | 4,5               |
|                      | B. Other .....                                                                                                                                                                                 | 14              | 7                 |
| 67.04                | Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)                                        | 19              | 7,5               |
| 67.05                | Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material ..                                                   | 21              | 8,5               |



*SECTION XIII***ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA  
AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE***CHAPTER 68***ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS****Notes****1. This Chapter does not cover:**

- (a) Goods falling within Chapter 25;
- (b) Coated or impregnated paper falling within heading No 48.07 (for example, paper coated with mica powder or graphite, 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);
- (ij) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (k) Articles falling within heading No 95.07;
- (l) Articles falling within Chapter 97 (for example, toys, games and sports requisites);
- (m) Goods falling within heading No 98.01 (for example, buttons), No 98.05 (for example, slate pencils) or No 98.06 (for example, drawing slates); or
- (n) Works of art, collectors' pieces or antiques (Chapter 99).

2. In heading No 68.02 the expression "worked monumental or building stone" is to be taken to apply not only to the varieties of stone referred to in headings Nos 25.15 and 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it is, however, to be taken not to apply to slate.

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Rate of Duty                                                           |                                                                      |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|----------------------------------------------------------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | autonomous %                                                           | conventional %                                                       |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 3                                                                      | 4                                                                    |
| 68.01          | Road and paving setts, curbs and flagstones, of natural stone (except slate)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 4                                                                      | 2,5                                                                  |
| 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:<br><br>A. Worked monumental or building stone:<br>I. Simply cut or sawn, with a flat or even surface:<br>a) Calcareous stone or alabaster .....<br>b) Other stone:<br>1. Flint for lining grinders .....<br>2. Other .....<br>II. Moulded or turned, but not otherwise worked:<br>a) Calcareous stone or alabaster .....<br>b) Other stone .....<br>III. Polished, decorated or otherwise worked, but not carved:<br>a) Calcareous stone or alabaster .....<br>b) Other stone:<br>1. Of a net weight of less than 10 kg .....<br>2. Other .....<br>IV. Carved .....<br>B. Mosaic cubes; powder, granules and chippings, artificially coloured .... | 10<br><br>6<br>8<br><br>12<br>10<br><br>15<br><br>13<br>13<br>14<br>14 | 8<br><br>5<br>4<br><br>6<br>5<br><br>7,5<br><br>8,5<br>6,5<br>7<br>7 |
| 68.03          | Worked slate and articles of slate, including articles of agglomerated slate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                        | 5                                                                    |
| 68.04          | Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, truing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:<br><br>A. Of agglomerated abrasives:<br>I. Made of natural or synthetic diamonds .....<br>II. Other .....<br>B. Other .....                                                                                                                                        | 10<br>10<br>8                                                          | 4<br>5<br>3                                                          |
| 68.05          | Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery:<br><br>A. Of agglomerated abrasives .....<br>B. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 11<br>8                                                                | 4,5<br>4                                                             |

| Heading number | Description                                                                                                                                                                                                                                                                                                                           | Rate of Duty    |                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                                                                                                                                       | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                                                                                                     | 3               | 4                 |
| 68.06          | Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up .....                                                                                                                                              | 11              | 4,5               |
| 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, rock wool and similar mineral wools .....                                                                                                                                                                                                                                                                               | 10              | 5                 |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                        | 9               | 3,5               |
| 68.08          | Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch) .....                                                                                                                                                                                                                                | 8               | 3                 |
| 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              | 6                 |
| 68.10          | Articles of plastering material:                                                                                                                                                                                                                                                                                                      |                 |                   |
|                | A. Boards, sheets, panels, tiles and the like, not ornamented .....                                                                                                                                                                                                                                                                   | 7               | 3,5               |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                        | 10              | 4                 |
| 68.11          | Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not                                                                                                                                                                              | 10              | 4                 |
| 68.12          | Articles of asbestos-cement, of cellulose fibre-cement or the like:                                                                                                                                                                                                                                                                   |                 |                   |
|                | A. Building materials .....                                                                                                                                                                                                                                                                                                           | 10              | 4                 |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                        | 13              | 6,5               |
| 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 (for example, carded fibres, dyed fibres) .....                                                                                                                                                                                                                                                                | 10              | 8                 |
|                | B. Articles of asbestos:                                                                                                                                                                                                                                                                                                              |                 |                   |
|                | I. Thread .....                                                                                                                                                                                                                                                                                                                       | 13              | 9                 |
|                | II. Fabric .....                                                                                                                                                                                                                                                                                                                      | 17              | 11                |
|                | III. Other .....                                                                                                                                                                                                                                                                                                                      | 17              | 12                |
|                | C. Mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures:                                                                                                                                                                                                    |                 |                   |
|                | I. Mixtures .....                                                                                                                                                                                                                                                                                                                     | 10              | 5                 |
|                | II. Articles .....                                                                                                                                                                                                                                                                                                                    | 18              | 7                 |

| Heading<br>number | Description                                                                                                                                                                                                                                                                         | Rate of Duty    |                   |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                                                                                                                     | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                                                                                                                                   | 3               | 4                 |
| 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              | 8                 |
| 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. Sheets or splittings of mica .....                                                                                                                                                                                                                                               | 7               | 4,5               |
|                   | B. Plates, sheets or strips made from mica splittings or powder, whether or not on a support .....                                                                                                                                                                                  | 8               | 5                 |
|                   | C. Other .....                                                                                                                                                                                                                                                                      | 10              | 8                 |
| 68.16             | Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included:                                                                                                                                                                 |                 |                   |
|                   | A. Unfired bricks made of chromite .....                                                                                                                                                                                                                                            | 14              | 8,5               |
|                   | B. Other .....                                                                                                                                                                                                                                                                      | 14              | 5,5               |

## 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) Cermets falling within heading No 81.04;
  - (c) Electrical insulators (heading No 85.25) or fittings of insulating material falling within heading No 85.26;
  - (d) Artificial teeth (heading No 90.19);
  - (e) Goods falling within Chapter 91 (for example, clocks and clock cases);
  - (f) Articles falling within Chapter 97 (for example, toys, games and sports requisites);
  - (g) Smoking pipes, buttons or other articles falling within Chapter 98; or
  - (h) Original statuary, collectors' pieces or antiques (Chapter 99).

| Heading number | Description                                                                                                                                                                              | Rate of Duty                                         |                                                     |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-----------------------------------------------------|
|                |                                                                                                                                                                                          | autonomous<br>%                                      | conventional<br>%                                   |
| 1              | 2                                                                                                                                                                                        | 3                                                    | 4                                                   |
|                | <b>I. HEAT-INSULATING AND REFRACTORY GOODS</b>                                                                                                                                           |                                                      |                                                     |
| <b>69.01</b>   | <b>Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite):</b> |                                                      |                                                     |
|                | A. Bricks weighing more than 650 kg/m <sup>3</sup> .....                                                                                                                                 | 10<br>with min.<br>of 0,50 UA<br>per 100 kg<br>gross | 5                                                   |
|                | B. Other .....                                                                                                                                                                           | 10<br>with min.<br>of 0,50 UA<br>per 100 kg<br>gross | 5<br>with min.<br>of 0,50 UA<br>per 100 kg<br>gross |
| <b>69.02</b>   | <b>Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No 69.01:</b>                                                   |                                                      |                                                     |
|                | A. With a basis of magnesite, dolomite or chromite .....                                                                                                                                 | 10<br>with min.<br>of 1,10 UA<br>per 100 kg<br>gross | 4<br>with min.<br>of 1,10 UA<br>per 100 kg<br>gross |

| Heading number             | Description                                                                                                                                                                            | Rate of Duty                                         |                                                                                     |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------|
|                            |                                                                                                                                                                                        | autonomous %                                         | conventional %                                                                      |
| 1                          | 2                                                                                                                                                                                      | 3                                                    | 4                                                                                   |
| 69.02<br>(continued)       | B. Other .....                                                                                                                                                                         | 10<br>with min.<br>of 0.70 UA<br>per 100 kg<br>gross | 4<br>with min.<br>of 0.60 UA<br>per 100 kg<br>gross                                 |
| 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. With a basis of graphite or other forms of carbon .....                                                                                                                             | 18                                                   | 9                                                                                   |
|                            | B. With a basis of magnesite, dolomite or chromite .....                                                                                                                               | 12                                                   | 12                                                                                  |
|                            | C. Other .....                                                                                                                                                                         | 14                                                   | 8,5                                                                                 |
| II. OTHER CERAMIC PRODUCTS |                                                                                                                                                                                        |                                                      |                                                                                     |
| 69.04                      | Building bricks (including flooring blocks, support or filler tiles and the like):                                                                                                     |                                                      |                                                                                     |
|                            | A. Common pottery .....                                                                                                                                                                | 8                                                    | 4                                                                                   |
|                            | B. Other .....                                                                                                                                                                         | 10                                                   | 5                                                                                   |
| 69.05                      | Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments:                                                        |                                                      |                                                                                     |
|                            | A. Roofing tiles of common pottery .....                                                                                                                                               | 7                                                    | 3,5                                                                                 |
|                            | B. Other .....                                                                                                                                                                         | 10                                                   | 5                                                                                   |
| 69.06                      | Piping, conduits and guttering (including angles, bends and similar fittings):                                                                                                         |                                                      |                                                                                     |
|                            | A. Common pottery .....                                                                                                                                                                | 7                                                    | 3,5                                                                                 |
|                            | B. Other .....                                                                                                                                                                         | 16                                                   | 8                                                                                   |
| 69.07                      | Unglazed setts, flags and paving, hearth and wall tiles:                                                                                                                               |                                                      |                                                                                     |
|                            | A. Tiles, cubes and similar articles for mosaics, whether or not rectangular, which are capable of being enclosed in a square the side of which does not exceed 5 cm .....             | 18                                                   | 8<br>with min.<br>of 0,27 UA<br>per m <sup>2</sup> the<br>duty not to<br>exceed 16% |
|                            | B. Other:                                                                                                                                                                              |                                                      |                                                                                     |
|                            | 1. Common pottery .....                                                                                                                                                                | 18                                                   | 8                                                                                   |

| Heading number       | Description                                                                                                                                                                                                                              | Rate of Duty                                        |                                                                                         |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------------------------------------------|
|                      |                                                                                                                                                                                                                                          | autonomous %                                        | conventional %                                                                          |
| 1                    | 2                                                                                                                                                                                                                                        | 3                                                   | 4                                                                                       |
| 69.07<br>(continued) | B. II. Other .....                                                                                                                                                                                                                       | 18                                                  | 8<br>with a min.<br>of 0,30 UA<br>per m <sup>2</sup> , the<br>duty not to<br>exceed 16% |
| 69.08                | Glazed setts, flags and paving, hearth and wall tiles:<br><br>A. Tiles, cubes and similar articles for mosaics, whether or not rectangular, which are capable of being enclosed in a square the side of which does not exceed 5 cm ..... | 18                                                  | 9<br>with a min.<br>of 0,45 UA<br>per m <sup>2</sup> , the<br>duty not to<br>exceed 18% |
|                      | B. Other:                                                                                                                                                                                                                                |                                                     |                                                                                         |
|                      | I. Common pottery .....                                                                                                                                                                                                                  | 18                                                  | 9                                                                                       |
|                      | II. Other .....                                                                                                                                                                                                                          | 18                                                  | 9<br>with a min.<br>of 0,30 UA<br>per m <sup>2</sup> , the<br>duty not to<br>exceed 18% |
| 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. Porcelain or china .....                                                                                                                                                                                                              | 21                                                  | 12                                                                                      |
|                      | B. Other .....                                                                                                                                                                                                                           | 16                                                  | 7,5                                                                                     |
| 69.10                | Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures .....                                                                                                                                           | 20<br>with a min.<br>of 8 UA<br>per 100 kg<br>gross | 10<br>with a min.<br>of 6 UA<br>per 100 kg<br>gross                                     |

| Heading number | Description                                                                                                                                           | Rate of Duty                                            |                                                           |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------|
|                |                                                                                                                                                       | autonomous<br>%                                         | conventional<br>%                                         |
| 1              | 2                                                                                                                                                     | 3                                                       | 4                                                         |
| 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): |                                                         |                                                           |
|                | A. White or single-coloured .....                                                                                                                     | 27<br>with a min.<br>of 13,60 UA<br>per 100 kg<br>gross | 13,5<br>with a min.<br>of 12,20 UA<br>per 100 kg<br>gross |
|                | B. Other .....                                                                                                                                        | 27<br>with a min.<br>of 12 UA<br>per 100 kg<br>net      | 13,5<br>with a min.<br>of 25 UA<br>per 100 kg<br>net      |
| 69.12          | Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery:                                      |                                                         |                                                           |
|                | A. Common pottery .....                                                                                                                               | 15                                                      | 7,5                                                       |
|                | B. Stoneware .....                                                                                                                                    | 17                                                      | 9,5                                                       |
|                | C. Earthenware or fine pottery:                                                                                                                       |                                                         |                                                           |
|                | I. White or single-coloured .....                                                                                                                     | 21<br>with a min.<br>of 13,60 UA<br>per 100 kg<br>gross | 10,5<br>with a min.<br>of 13,60 UA<br>per 100 kg<br>gross |
|                | II. Other .....                                                                                                                                       | 21<br>with a min.<br>of 18 UA<br>per 100 kg<br>net      | 10,5<br>with a min.<br>of 18 UA<br>per 100 kg<br>net      |
|                | D. Other .....                                                                                                                                        | 21                                                      | 14                                                        |
| 69.13          | Statuettes and other ornaments, and articles of personal adornment; articles of furniture:                                                            |                                                         |                                                           |
|                | A. Common pottery .....                                                                                                                               | 16                                                      | 8                                                         |
|                | B. Porcelain or china .....                                                                                                                           | 22<br>with a min.<br>of 70 UA<br>per 100 kg<br>gross    | 11<br>with a min.<br>of 70 UA<br>per 100 kg<br>gross      |
|                | C. Other .....                                                                                                                                        | 20<br>with a min.<br>of 35 UA<br>per 100 kg<br>gross    | 10<br>with a min.<br>of 35 UA<br>per 100 kg<br>gross      |
| 69.14          | Other articles:                                                                                                                                       |                                                         |                                                           |
|                | A. Porcelain or china .....                                                                                                                           | 22                                                      | 15                                                        |
|                | B. Other .....                                                                                                                                        | 18                                                      | 7,5                                                       |



## CHAPTER 70

## GLASS AND GLASSWARE

## 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, 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 heading No 70.20, the expression "wool" means:

- (a) Mineral wools with a silica ( $\text{SiO}_2$ ) content not less than 60% by weight;
- (b) Mineral wools with a silica ( $\text{SiO}_2$ ) content less than 60% but with an alkaline oxide ( $\text{K}_2\text{O}$  and/or  $\text{Na}_2\text{O}$ ) content of more than 5% by weight or a boric oxide ( $\text{B}_2\text{O}_3$ ) content of more than 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading No 68.07.

## 4. For the purposes of the Tariff, the expression "glass" is to be taken to extend to fused quartz and fused silica.

| Heading number | Description                                                               | Rate of Duty |                |
|----------------|---------------------------------------------------------------------------|--------------|----------------|
|                |                                                                           | autonomous % | conventional % |
| 1              | 2                                                                         | 3            | 4              |
| 70.01          | Waste glass (cullet); glass in the mass (excluding optical glass):        |              |                |
|                | A. Waste glass (cullet) .....                                             | Free         | Free           |
|                | B. Glass in the mass (excluding optical glass) .....                      | 9            | 3,5            |
| 70.02          | Glass of the variety known as "enamel" glass, in the mass, rods and tubes | 10           | 4              |
| 70.03          | Glass in balls, rods and tubes, unworked (not being optical glass) .....  | 10           | 7              |

| Heading number | Description                                                                                                                                                                                                                                                                                        | Rate of Duty                                           |                                                       |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------|
|                |                                                                                                                                                                                                                                                                                                    | autonomous<br>%                                        | conventional<br>%                                     |
| 1              | 2                                                                                                                                                                                                                                                                                                  | 3                                                      | 4                                                     |
| 70.04          | Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles:                                                                                                                                                                                           |                                                        |                                                       |
|                | A. Wired .....                                                                                                                                                                                                                                                                                     | 10<br>with a min.<br>of 1 UA<br>per 100 kg<br>gross    | 5<br>with a min.<br>of 0,50 UA<br>per 100 kg<br>gross |
|                | B. Other: .....                                                                                                                                                                                                                                                                                    | 10<br>with a min.<br>of 1,60 UA<br>per 100 kg<br>gross | 5<br>with a min.<br>of 0,80 UA<br>per 100 kg<br>gross |
| 70.05          | Unworked drawn or blown glass (including flashed glass), in rectangles                                                                                                                                                                                                                             | 10<br>with a min.<br>of 1 UA<br>per 100 kg<br>gross    | 6<br>with a min.<br>of 0,60 UA<br>per 100 kg<br>gross |
| 70.06          | Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked .....                                                                                                                                                     | 10                                                     | 5                                                     |
| 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                                                     | 8                                                     |
| 70.08          | Safety glass consisting of toughened or laminated glass, shaped or not ....                                                                                                                                                                                                                        | 22                                                     | 9                                                     |
| 70.09          | Glass mirrors (including rear-view mirrors), unframed, framed or backed                                                                                                                                                                                                                            | 22                                                     | 11                                                    |
| 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                                                     | 9,5                                                   |
| 70.11          | Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like .....                                                                                                                                                                                                | 18                                                     | 7                                                     |

| Heading<br>number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                             | Rate of Duty                                        |                                                       |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|-------------------------------------------------------|
|                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                         | autonomous<br>%                                     | conventional<br>%                                     |
| 1                 | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3                                                   | 4                                                     |
| 70.12             | Glass inners for vacuum flasks or for other vacuum vessels:<br>A. Unfinished .....<br>B. Finished .....                                                                                                                                                                                                                                                                                                                                                 | 21<br>25                                            | 10,5<br>12,5                                          |
| 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                                                  | 15,5                                                  |
| 70.14             | Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:<br>A. Articles for electrical lighting fittings:<br>I. Facetted glass, plates, balls, pear-shaped drops, flower-shaped pieces, pendants and similar articles for trimming chandeliers .....<br>II. Other (for example, diffusers, ceiling lights, bowls, cups, lamp-shades, globes, tulip-shaped pieces) .....<br>B. Other ..... | 20<br>20<br>20                                      | 10<br>9<br>10                                         |
| 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                                                  | 7,5                                                   |
| 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<br>with a min.<br>of 2 UA<br>per 100 kg<br>gross | 4<br>with a min.<br>of 1,60 UA<br>per 100 kg<br>gross |
| 70.17             | Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules:<br>A. Laboratory, hygienic and pharmaceutical glassware:<br>I. Of fused silica or fused quartz .....<br>II. Other .....<br>B. Glass ampoules .....                                                                                                                                                                                           | 16<br>23<br>22                                      | 6,5<br>9<br>9                                         |
| 70.18             | Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses .....                                                                                                                                                                                                                                                                                                                         | 12                                                  | 9                                                     |

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Rate of Duty |                |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 3            | 4              |
| 70.19          | <p>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):</p> <p>A. Glass beads, imitation pearls, imitation precious and semi-precious stones, and similar fancy or decorative glass smallwares, not mounted, set or strung, but including ungraded goods temporarily strung for convenience of transport; glass grains (ballotini):</p> <p>I. Glass beads:</p> <p>a) Cut and mechanically polished ..... Free 5,5 (a)</p> <p>b) Other ..... 25 11,5</p> <p>II. Imitation pearls ..... 1,70 UA 1,20 UA</p> <p>per kg net per kg net</p> <p>III. Imitation precious and semi-precious stones:</p> <p>a) Cut and mechanically polished ..... Free 5 (a)</p> <p>b) Other ..... 16 6,5</p> <p>IV. Other:</p> <p>a) Glass grains (ballotini) ..... 17 8,5</p> <p>b) Other ..... 19 11 (a)</p> <p>B. Artificial eyes ..... 17 8,5</p> <p>C. Articles of glassware made from fancy or decorative glass smallwares .. 20 8</p> <p>D. Other ..... 20 10</p> |              |                |
| 70.20          | <p>Glass fibre (including wool), yarns, fabrics, and articles made therefrom:</p> <p>A. Non-textile fibre and articles made therefrom ..... 19 11</p> <p>B. Textile fibre, yarns, fabrics, and articles made therefrom ..... 23 13</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |              |                |
| 70.21          | Other articles of glass .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 21           | 8,5            |

(a) Exemption from the payment of duty in respect of goods falling within subheading A I a), A III a), and A IV b), within the limits of a total annual quota of 80 metric tons, to be granted by the competent EC Authorities.

## SECTION XIV

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

## CHAPTER 71

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS,  
AND ARTICLES THEREOF; IMITATION JEWELLERY

## Notes

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;
  - (ij) 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 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) An alloy containing 2% or more, by weight, of platinum is to be treated only as an alloy of platinum;

(b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated only as an alloy of gold;

(c) Other alloys containing 2% 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.

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, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

9. For the purposes of heading No 71.13, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

10. For the purposes of heading No 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 number | Description                                                                                                                                                                                              | Rate of Duty    |                   |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                          | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                        | 3               | 4                 |
|                | <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            | 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 simply sawn, cleaved or bruted .....                                                                                                                                                      | Free            | Free              |
|                | B. Other:                                                                                                                                                                                                |                 |                   |
|                | I. For industrial uses:                                                                                                                                                                                  |                 |                   |
|                | a) Articles of piezo-electric quartz .....                                                                                                                                                               | 5               | 3,5               |
|                | b) Other .....                                                                                                                                                                                           | 8               | 4                 |
|                | II. For other uses .....                                                                                                                                                                                 | Free            | 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 simply sawn, cleaved or bruted .....                                                                                                                                                      | 2               | 1                 |
|                | B. Other:                                                                                                                                                                                                |                 |                   |
|                | I. For industrial uses .....                                                                                                                                                                             | 8               | 4                 |
|                | II. For other uses .....                                                                                                                                                                                 | 4               | 2                 |
| 71.04          | Dust and powder of natural or synthetic precious or semi-precious stones                                                                                                                                 | Free            | 1,5               |

| Heading number | Description                                                                                                                | Rate of Duty    |                   |
|----------------|----------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                            | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                          | 3               | 4                 |
|                | <b>II. PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED</b>                            |                 |                   |
| 71.05          | Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:                                  |                 |                   |
|                | A. Unwrought .....                                                                                                         | Free            | Free              |
|                | B. Bars, rods, wire and sections; plates, sheets and strips .....                                                          | 4               | 2                 |
|                | C. Tubes, pipes and hollow bars .....                                                                                      | 7               | 3,5               |
|                | D. Foil of a thickness, excluding any backing, not exceeding 0.15 mm ....                                                  | 13              | 6,5               |
|                | E. Powder, purls, spangles, cuttings and other forms .....                                                                 | 13              | 5                 |
| 71.06          | Rolled silver, unworked or semi-manufactured:                                                                              |                 |                   |
|                | A. Unworked .....                                                                                                          | 10              | 5                 |
|                | B. Semi-manufactured .....                                                                                                 | 13              | 6,5               |
| 71.07          | Gold, including platinum-plated gold, unwrought or semi-manufactured:                                                      |                 |                   |
|                | A. Unwrought .....                                                                                                         | Free            | Free              |
|                | B. Bars, rods, wire and sections; plates, sheets and strips .....                                                          | 2               | 0,5               |
|                | C. Tubes, pipes and hollow bars .....                                                                                      | 4               | 2                 |
|                | D. Foil of a thickness, excluding any backing, not exceeding 0.15 mm ....                                                  | 12              | 8                 |
|                | E. Powder, purls, spangles, cuttings and other forms .....                                                                 | 11              | 5,5               |
| 71.08          | Rolled gold on base metal or silver, unworked or semi-manufactured ....                                                    | 9               | 3,5               |
| 71.09          | Platinum and other metals of the platinum group, unwrought or semi-manufactured:                                           |                 |                   |
|                | A. Platinum and platinum alloys:                                                                                           |                 |                   |
|                | I. Unwrought, including platinum black .....                                                                               | Free            | Free              |
|                | II. Bars, rods, wire and sections; plates, sheets and strips .....                                                         | 2               | 1                 |
|                | III. Tubes, pipes and hollow bars .....                                                                                    | 3               | 1,5               |
|                | IV. Foil of a thickness, excluding any backing, not exceeding 0.15 mm ....                                                 | 8               | 4                 |
|                | V. Powder, purls, spangles, cuttings and other forms .....                                                                 | 9               | 4,5               |
|                | B. Other metals of the platinum group and alloys thereof:                                                                  |                 |                   |
|                | I. Unwrought .....                                                                                                         | Free            | Free              |
|                | II. Semi-manufactured .....                                                                                                | 4               | 2                 |
| 71.10          | Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured .....       | 7               | 3,5               |
| 71.11          | Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemelts, and other waste and scrap, of precious metal ..... | Free            | Free              |



| Heading number | Description                                                                                                                                                            | Rate of Duty |                |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                        | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                      | 3            | 4              |
|                | <b>III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES</b>                                                                                          |              |                |
| <b>71.12</b>   | <b>Articles of jewellery and parts thereof, of precious metal or rolled precious metal:</b>                                                                            |              |                |
|                | A. Of precious metal .....                                                                                                                                             | 9            | 4,5            |
|                | B. Of rolled precious metal .....                                                                                                                                      | 12           | 9              |
| <b>71.13</b>   | <b>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:</b> |              |                |
|                | A. Of precious metal .....                                                                                                                                             | 9            | 7,5            |
|                | B. Of rolled precious metal .....                                                                                                                                      | 12           | 5              |
| <b>71.14</b>   | <b>Other articles of precious metal or rolled precious metal:</b>                                                                                                      |              |                |
|                | A. Of precious metal .....                                                                                                                                             | 9            | 7,5            |
|                | B. Of rolled precious metal .....                                                                                                                                      | 12           | 6              |
| <b>71.15</b>   | <b>Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed):</b>                                       |              |                |
|                | A. Articles consisting of, or incorporating, pearls:                                                                                                                   |              |                |
|                | I. Necklaces, bracelets and other articles, of pearls, simply strung without fasteners or other accessories .....                                                      | Free         | Free           |
|                | II. Other .....                                                                                                                                                        | 14           | 7              |
|                | B. Articles consisting of, or incorporating, precious or semi-precious stones (natural, synthetic or reconstructed):                                                   |              |                |
|                | I. Made wholly of natural precious or semi-precious stones:                                                                                                            |              |                |
|                | a) Necklaces, bracelets and other articles of natural precious or semi-precious stones, simply strung without fasteners or other accessories .....                     | Free         | Free           |
|                | b) Other .....                                                                                                                                                         | 9            | 7,5            |
|                | II. Other .....                                                                                                                                                        | 14           | 7              |
| <b>71.16</b>   | <b>Imitation jewellery:</b>                                                                                                                                            |              |                |
|                | A. Of base metal .....                                                                                                                                                 | 22           | 18             |
|                | B. Other .....                                                                                                                                                         | 22           | 11,5           |

## CHAPTER 72

## COIN

## Note

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

| Heading<br>number | Description | Rate of Duty    |                   |
|-------------------|-------------|-----------------|-------------------|
|                   |             | autonomous<br>% | conventional<br>% |
| 1                 | 2           | 3               | 4                 |
| 72.01             | Coin .....  | Free            | Free              |

## SECTION XV

## BASE METALS AND ARTICLES OF BASE METAL

## Notes

## 1. This Section does not cover:

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder 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) Umbrella frames and other goods of 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 (for example, 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 clock and watch 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 (other than ferro-alloys and master alloys as defined in Chapters 73 and 74):

- (a) An alloy of base metals containing more than 10%, 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) 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.
- (c) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.
- (d) In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting (other than cermets).

4. Unless the context otherwise requires, any reference in the 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,
  - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified, and
  - (c) A cermet of heading No 81.04 is regarded as a single base metal.
6. For the purposes of this Section, the expression "waste and scrap" means waste and scrap metal fit only for the recovery of metal or for use in the manufacture of chemicals.

#### Additional Note

*The classification of the goods of this Section shall not be affected by the application of a rough coating (for example, of grease, oil, tar, red lead or graphite) clearly intended to protect them from rust or other oxidation.*

### 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% or more of carbon, and which may contain one or more of the following elements within the weight limits specified:  
less than 15% phosphorus,  
not more than 8% silicon,  
not more than 6% manganese,  
not more than 30% chromium,  
not more than 40% tungsten,  
and an aggregate of not more than 10% 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% or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate headings.  
*(ECSC) Molten pig iron shall be treated as solid pig iron.*
  - (b) I. Spiegeleisen (heading No 73.01):  
A ferrous product containing, by weight, more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.  
II. (ECSC) Haematite pig iron and cast iron (foundry or steel-making iron (heading No 73.01):  
A ferrous product which may contain, by weight, not more than 0.50% of phosphorus as well as silicon and manganese up to the maximum proportions specified in Note 1 (a).

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

*A ferrous product which may contain, by weight, more than 0.50% but less than 15% of phosphorus as well as silicon and manganese up to the maximum proportions specified in Note 1 (a).*

*Haematite pig iron, and cast iron, and phosphoric iron may also contain, by weight, taken separately or together, not more than:*

*0.30% nickel,*

*0.20% chromium,*

*0.30% copper,*

*and 0.10% of each of the other alloy elements (for example, aluminium, titanium, vanadium, molybdenum, tungsten).*

*Phosphoric iron containing, by weight, 15% or more of phosphorus falls within heading No 28.55 (phosphides).*

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

*Alloys of iron (other than master alloys as defined in Note 1 to Chapter 74) 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% of silicon, or*

*more than 30% of manganese, or*

*more than 30% of chromium, or*

*more than 40% of tungsten, or*

*a total of more than 10% of other alloy elements (aluminium, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10% in the case of copper),*

*and which contain, by weight, not less than 4% in the case of ferro-alloys containing silicon, not less than 8% in the case of ferro-alloys containing manganese but no silicon or not less than 10% in other cases, of the element iron.*

(d) Alloy steel (heading No 73.15):

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

*more than 2% of manganese and silicon, taken together, or*

*2.00% or more of manganese, or*

*2.00% or more of silicon, or*

*0.50% or more of nickel, or*

*0.50% or more of chromium, or*

*0.10% or more of molybdenum, or*

*0.10% or more of vanadium, or*

*0.30% or more of tungsten, or*

*0.30% or more of cobalt, or*

*0.30% or more of aluminium, or*

*0.40% or more of copper, or*

*0.10% or more of lead, or*

*0.12% or more of phosphorus, or*

*0.10% or more of sulphur, or*

*0.20% or more of phosphorus and sulphur, taken together, or*

*0.10% or more of other elements, taken separately.*

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

Steel containing, by weight, not less than 0.60% of carbon and having a content, by weight, less than 0.04% of phosphorus and sulphur taken separately and less than 0.07% 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.

*(ECSC) Molten steel shall be treated as steel of the corresponding kind in ingots.*

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

Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 mm<sup>2</sup> and of such dimensions that the thickness exceeds one quarter of the width.

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

Semi-finished products of rectangular section, of a thickness not less than 6 mm, of a width not less than 150 mm 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 mm thick, of a width exceeding 500 mm and of a weight of not less than 500 kg per piece.

(l) Universal plates (heading No 73.09):

Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5 mm but not exceeding 100 mm, and of a width exceeding 150 mm but not exceeding 1,200 mm.

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

Rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm 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 any thickness and, if in rectangles, of a width exceeding 500 mm.

*(ECSC) Such products include the special category of "electrical sheets and plates" which under a current of 50 cps and a magnetic flux of 10,000 Gauss have a watt-loss per kg, calculated by the Epstein method, of:*

- *2.1 watts or less, when their thickness does not exceed 0.20 mm;*
- *3.6 watts or less, when their thickness is not less than 0.20 mm but less than 0.60 mm;*
- *6 watts or less, when their thickness is not less than 0.60 mm but not greater than 1.50 mm.*

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 applying subheadings, sheets and plates corrugated by any process shall be treated 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 13 mm. 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.

The expression also includes concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition.

(ECSC) "Wire rod" is a product of solid section obtained exclusively by hot rolling, and which is hot-coiled: The term also includes:

1. Products of round or square section of which the diameter or side does not exceed 13 mm;
2. Products of any other section, which do not conform to the definition of hoop and strip in Note 1 (m) above, weighing not more than 1,330 kg per linear meter.

(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 15 mm but does not exceed 50 mm, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No 73.18.

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

Products, other than those falling within heading No 73.16, 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) Tinplate (headings Nos 73.12 and 73.13):

Hoop and strip and sheets and plates coated with a layer of metal containing, by weight, 97% or more of tin, whether or not varnished.

2. Headings Nos 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No 73.15).
3. Iron and steel products of the kind described in any of the headings Nos 73.06 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.
4. Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.
5. The expression "high-pressure hydro-electric conduits of steel" (heading No 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding 400 mm and of a wall thickness exceeding 10.5 mm.

| Heading number | Description                                                                                                                                          | Rate of Duty |                |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                      | autonomous % | conventional % |
| 1              | 2                                                                                                                                                    | 3            | 4              |
| 73.01          | <b>Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms:</b>                                                               |              |                |
|                | A. Spiegeleisen (ECSC) .....                                                                                                                         |              | 4              |
|                | B. Haematite pig iron and cast iron (ECSC) .....                                                                                                     |              | 4              |
|                | C. Phosphoric pig iron and cast iron (ECSC) .....                                                                                                    |              | 4              |
|                | D. Other pig iron and cast iron:                                                                                                                     |              |                |
|                | I. Containing, by weight, not less than 0.30% but not more than 1% of titanium and not less than 0.50% but not more than 1% of vanadium (ECSC) ..... |              | Free           |
|                | II. Other (ECSC) .....                                                                                                                               |              | 4              |
| 73.02          | <b>Ferro-alloys:</b>                                                                                                                                 |              |                |
|                | A. Ferro-manganese:                                                                                                                                  |              |                |
|                | I. Containing more than 2% by weight of carbon (high carbon ferro-manganese) (ECSC) .....                                                            |              | 4              |
|                | II. Other .....                                                                                                                                      | 8            | 8              |
|                | B. Ferro-aluminium, ferro-silico-aluminium and ferro-silico-mangano-aluminium .....                                                                  | 7            | 7              |
|                | C. Ferro-silicon .....                                                                                                                               | 10           | 10 (a)         |
|                | D. Ferro-silico-manganese .....                                                                                                                      | 6            | 5,5 (b)        |
|                | E. Ferro-chromium and ferro-silico-chromium:                                                                                                         |              |                |
|                | I. Ferro-chromium .....                                                                                                                              | 8            | 8 (c)          |
|                | II. Ferro-silico-chromium .....                                                                                                                      | 7            | 7              |
|                | F. Ferro-nickel .....                                                                                                                                | 7            | Free           |
|                | G. Other .....                                                                                                                                       | 7            | (d)            |

(a) Exemption from the payment of duty within the limits of an annual quota of 20,000 metric tons to be granted by the competent EC authorities.

(b) Exemption from the payment of duty within the limits of an annual quota of 50,000 metric tons to be granted by the competent EC authorities.

(c) Exemption from the payment of duty in respect of ferrochromium containing not more than 0.10% by weight of carbon and more than 30%, but not more than 90%, of chromium, within the limits of an annual quota of 3,000 metric tons, to be granted by the competent EC authorities.

(d) See Annex.



| Heading<br>number | Description                                                                                                                            | Rate of Duty    |                   |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                        | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                      | 3               | 4                 |
| 73.03             | Waste and scrap metal of iron or steel (ECSC) .....                                                                                    |                 | Free              |
| 73.04             | Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel .....                                    | 10              | 4                 |
| 73.05             | Iron or steel powders; sponge iron or steel:                                                                                           |                 |                   |
|                   | A. Iron or steel powders .....                                                                                                         | 8               | 4                 |
|                   | B. Sponge iron or steel (ECSC) .....                                                                                                   |                 | 3                 |
| 73.06             | Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel (ECSC) .....                                       |                 | 3                 |
| 73.07             | Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel: |                 |                   |
|                   | A. Blooms and billets:                                                                                                                 |                 |                   |
|                   | I. Rolled (ECSC) .....                                                                                                                 |                 | 4                 |
|                   | II. Forged .....                                                                                                                       | 10              | 5                 |
|                   | B. Slabs and sheet bars (including tinplate bars):                                                                                     |                 |                   |
|                   | I. Rolled (ECSC) .....                                                                                                                 |                 | 4                 |
|                   | II. Forged .....                                                                                                                       | 10              | 5                 |
|                   | C. Pieces roughly shaped by forging .....                                                                                              | 10              | 4                 |
| 73.08             | Iron or steel coils for re-rolling:                                                                                                    |                 |                   |
|                   | A. Less than 1.50 m in width, intended for re-rolling (a) (ECSC) .....                                                                 |                 | 5                 |
|                   | B. Other (ECSC) .....                                                                                                                  |                 | 6                 |

a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number | Description                                                                                                                                                                                                | Rate of Duty    |                   |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                            | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                          | 3               | 4                 |
| 73.09          | Universal plates of iron or steel (ECSC) .....                                                                                                                                                             |                 | 6                 |
| 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. Not further worked than hot-rolled or extruded:                                                                                                                                                         |                 |                   |
|                | I. Wire rod (ECSC) .....                                                                                                                                                                                   |                 | 7                 |
|                | II. Bars and rods (ECSC) .....                                                                                                                                                                             |                 | 6                 |
|                | III. Hollow mining drill steel (ECSC) .....                                                                                                                                                                |                 | 5                 |
|                | B. Not further worked than forged .....                                                                                                                                                                    | 10              | 7                 |
|                | C. Not further worked than cold-formed or cold-finished .....                                                                                                                                              | 10              | 7                 |
|                | D. Clad or surface-worked (for example, polished, coated):                                                                                                                                                 |                 |                   |
|                | I. Not further worked than clad:                                                                                                                                                                           |                 |                   |
|                | a) Hot-rolled or extruded (ECSC) .....                                                                                                                                                                     |                 | 5                 |
|                | b) Cold-formed or cold-finished .....                                                                                                                                                                      | 10              | 7                 |
|                | II. Other .....                                                                                                                                                                                            | 10              | 7                 |
| 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. Not further worked than hot-rolled or extruded (ECSC) .....                                                                                                                                             |                 | 6                 |
|                | II. Not further worked than forged .....                                                                                                                                                                   | 10              | 7                 |
|                | III. Not further worked than cold-formed or cold-finished .....                                                                                                                                            | 10              | 7                 |
|                | IV. Clad or surface-worked (for example, polished, coated):                                                                                                                                                |                 |                   |
|                | a) Not further worked than clad:                                                                                                                                                                           |                 |                   |
|                | 1. Hot-rolled or extruded (ECSC) .....                                                                                                                                                                     |                 | 5                 |
|                | 2. Cold-formed or cold-finished .....                                                                                                                                                                      | 10              | 7                 |
|                | b) Other .....                                                                                                                                                                                             | 10              | 7                 |
|                | B. Sheet piling (ECSC) .....                                                                                                                                                                               |                 | 6                 |

| Heading<br>number | Description                                                                                                                      | Rate of Duty    |                   |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                  | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                | 3               | 4                 |
| 73.12             | <b>Hoop and strip, of iron or steel, hot-rolled or cold-rolled:</b>                                                              |                 |                   |
|                   | A. Not further worked than hot-rolled (ECSC) .....                                                                               |                 | 8                 |
|                   | B. Not further worked than cold-rolled:                                                                                          |                 |                   |
|                   | I. In coils for the manufacture of tinplate (a) (ECSC) .....                                                                     |                 | 8                 |
|                   | II. Other .....                                                                                                                  | 10              | 8                 |
|                   | C. Clad, coated or otherwise surface-treated:                                                                                    |                 |                   |
|                   | I. Silvered, gilded or platinum-plated .....                                                                                     | 10              | 8                 |
|                   | II. Enamelled .....                                                                                                              | 10              | 8                 |
|                   | III. Tinned:                                                                                                                     |                 |                   |
|                   | a) Tinplate (ECSC) .....                                                                                                         |                 | 7                 |
|                   | b) Other .....                                                                                                                   | 10              | 8                 |
|                   | IV. Zinc-coated or lead-coated .....                                                                                             | 10              | 8                 |
|                   | V. Other (for example, copper-plated, artificially oxidised, lacquered,<br>nickel-plated, varnished, clad, parkerised, printed): |                 |                   |
|                   | a) Not further worked than clad:                                                                                                 |                 |                   |
|                   | 1. Hot-rolled (ECSC) .....                                                                                                       |                 | 7                 |
|                   | 2. Cold-rolled .....                                                                                                             | 10              | 8                 |
|                   | b) Other .....                                                                                                                   | 10              | 8                 |
|                   | D. Otherwise shaped or worked (for example, perforated, chamfered, lap-<br>jointed) .....                                        | 10              | 8                 |
| 73.13             | <b>Sheets and plates, of iron or steel, hot-rolled or cold-rolled:</b>                                                           |                 |                   |
|                   | A. 'Electrical' sheets and plates:                                                                                               |                 |                   |
|                   | I. With a watt-loss, regardless of thickness, of 0.75 watt or less (ECSC)                                                        |                 | 6                 |
|                   | II. Other (ECSC) .....                                                                                                           |                 | 7                 |
|                   | B. Other sheets and plates:                                                                                                      |                 |                   |
|                   | I. Not further worked than hot-rolled, of a thickness of:                                                                        |                 |                   |
|                   | a) 2 mm or more (ECSC) .....                                                                                                     |                 | 7                 |
|                   | b) Less than 2 mm (ECSC) .....                                                                                                   |                 | 6                 |
|                   | II. Not further worked than cold-rolled, of a thickness of:                                                                      |                 |                   |
|                   | a) 3 mm or more .....                                                                                                            | 10              | 7                 |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number       | Description                                                                                                                              | Rate of Duty |                |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                      |                                                                                                                                          | autonomous % | conventional % |
| 1                    | 2                                                                                                                                        | 3            | 4              |
| 73.13<br>(continued) | B. II. b) More than 1 mm but less than 3 mm (ECSC) .....                                                                                 |              | 6              |
|                      | c) 1 mm or less (ECSC) .....                                                                                                             |              | 8              |
|                      | III. Not further worked than burnished, polished or glazed (ECSC) ....                                                                   |              | 7              |
|                      | IV. Clad, coated or otherwise surface-treated:                                                                                           |              |                |
|                      | a) Silvered, gilded, platinum-plated or enamelled .....                                                                                  | 10           | 7              |
|                      | b) Tinned:                                                                                                                               |              |                |
|                      | 1. Tinplate (ECSC) .....                                                                                                                 |              | 7              |
|                      | 2. Other (ECSC) .....                                                                                                                    |              | 7              |
|                      | c) Zinc-coated or lead-coated (ECSC) .....                                                                                               |              | 8              |
|                      | d) Other (for example, copper-plated, artificially oxidised, lacquered, nickel-plated, varnished, clad, parkerised, printed) (ECSC) .... |              | 7              |
|                      | V. Otherwise shaped or worked:                                                                                                           |              |                |
|                      | a) Cut into shapes other than rectangular shapes, but not further worked:                                                                |              |                |
|                      | 1. Silvered, gilded, platinum-plated or enamelled .....                                                                                  | 10           | 7              |
|                      | 2. Other (ECSC) .....                                                                                                                    |              | 7              |
|                      | b) Other, excluding sheets and plates shaped by rolling .....                                                                            | 10           | 7              |
| 73.14                | Iron or steel wire, whether or not coated, but not insulated .....                                                                       | 10           | 8              |
| 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 and sheet bars:                                                                                        |              |                |
|                      | a) Forged .....                                                                                                                          | 9            | 4,5            |
|                      | b) Other:                                                                                                                                |              |                |
|                      | 1. Ingots (ECSC) .....                                                                                                                   |              | 3              |
|                      | 2. Blooms, billets, slabs and sheet bars (ECSC) .....                                                                                    |              | 4              |
|                      | II. Pieces roughly shaped by forging .....                                                                                               | 10           | 4              |
|                      | III. Coils for re-rolling (ECSC) .....                                                                                                   |              | 5              |
|                      | IV. Universal plates (ECSC) .....                                                                                                        |              | 6              |
|                      | V. Bars and rods (including wire rod) and hollow mining drill steel; angles, shapes and sections:                                        |              |                |
|                      | a) Not further worked than forged .....                                                                                                  | 10           | 8              |

| Heading number       | Description                                                                           | Rate of Duty |                |
|----------------------|---------------------------------------------------------------------------------------|--------------|----------------|
|                      |                                                                                       | autonomous % | conventional % |
| 1                    | 2                                                                                     | 3            | 4              |
| 73.15<br>(continued) | A. V. b) Not further worked than hot-rolled or extruded:                              |              |                |
|                      | 1. Wire rod (ECSC) .....                                                              |              | 7              |
|                      | 2. Other (ECSC) .....                                                                 |              | 6              |
|                      | c) Not further worked than cold-formed or cold-finished .....                         | 10           | 8              |
|                      | d) Clad or surface-worked (for example, polished, coated):                            |              |                |
|                      | 1. Not further worked than clad:                                                      |              |                |
|                      | aa) Hot-rolled or extruded (ECSC) .....                                               |              | 5              |
|                      | bb) Cold-formed or cold-finished .....                                                | 10           | 7              |
|                      | 2. Other .....                                                                        | 10           | 8              |
|                      | VI. Hoop and strip:                                                                   |              |                |
|                      | a) Not further worked than hot-rolled (ECSC) .....                                    |              | 7              |
|                      | b) Not further worked than cold-rolled .....                                          | 10           | 8              |
|                      | c) Clad, coated or otherwise surface-treated:                                         |              |                |
|                      | 1. Not further worked than clad:                                                      |              |                |
|                      | aa) Hot-rolled (ECSC) .....                                                           |              | 7              |
|                      | bb) Cold-rolled .....                                                                 | 10           | 8              |
|                      | 2. Other .....                                                                        | 10           | 8              |
|                      | d) Otherwise shaped or worked (for example, perforated, chamfered, lap-jointed) ..... | 10           | 8              |
|                      | VII. Sheets and plates:                                                               |              |                |
|                      | a) Not further worked than hot-rolled (ECSC) .....                                    |              | 7              |
|                      | b) Not further worked than cold-rolled, of a thickness of:                            |              |                |
|                      | 1. 3 mm or more .....                                                                 | 10           | 7              |
|                      | 2. Less than 3 mm (ECSC) .....                                                        |              | 8              |
|                      | c) Polished, clad, coated or otherwise surface-treated (ECSC) ....                    |              | 7              |
|                      | d) Otherwise shaped or worked:                                                        |              |                |
|                      | 1. Cut into shapes other than rectangular shapes, but not further worked (ECSC) ..... |              | 7              |
|                      | 2. Other, excluding sheets and plates shaped by rolling .....                         | 10           | 7              |
|                      | VIII. Wire, whether or not coated, but not insulated .....                            | 10           | 8              |
|                      | B. Alloy steel:                                                                       |              |                |
|                      | I. Ingots, blooms, billets, slabs and sheet bars:                                     |              |                |
|                      | a) Forged .....                                                                       | 8            | 5              |
|                      | b) Other:                                                                             |              |                |
|                      | 1. Ingots:                                                                            |              |                |
|                      | aa) Waste or scrap in ingot form (ECSC) .....                                         |              | Free           |
|                      | bb) Other (ECSC) .....                                                                |              | 3              |
|                      | 2. Blooms, billets, slabs and sheet bars (ECSC) .....                                 |              | 4              |
|                      | II. Pieces roughly shaped by forging .....                                            | 10           | 5              |
|                      | III. Coils for re-rolling (ECSC) .....                                                |              | 6              |
|                      | IV. Universal plates (ECSC) .....                                                     |              | 6              |

| Heading number       | Description                                                                                          | Rate of Duty |                |
|----------------------|------------------------------------------------------------------------------------------------------|--------------|----------------|
|                      |                                                                                                      | autonomous % | conventional % |
| 1                    | 2                                                                                                    | 3            | 4              |
| 73.15<br>(continued) | B. V. Bars and rods (including wire rod) and hollow mining drill steel; angles, shapes and sections: |              |                |
|                      | a) Not further worked than forged .....                                                              | 9            | 7              |
|                      | b) Not further worked than hot-rolled or extruded:                                                   |              |                |
|                      | 1. Wire rod (ECSC) .....                                                                             |              | 7              |
|                      | 2. Other (ECSC) .....                                                                                |              | 6              |
|                      | c) Not further worked than cold-formed or cold-finished .....                                        | 10           | 8              |
|                      | d) Clad or surface-worked (for example, polished, coated):                                           |              |                |
|                      | 1. Not further worked than clad:                                                                     |              |                |
|                      | aa) Hot-rolled or extruded (ECSC) .....                                                              |              | 5              |
|                      | bb) Cold-formed or cold-finished .....                                                               | 10           | 8              |
|                      | 2. Other .....                                                                                       | 10           | 8              |
|                      | VI. Hoop and strip:                                                                                  |              |                |
|                      | a) Not further worked than hot-rolled (ECSC) .....                                                   |              | 7              |
|                      | b) Not further worked than cold-rolled .....                                                         | 10           | 8              |
|                      | c) Clad, coated or otherwise surface-treated:                                                        |              |                |
|                      | 1. Not further worked than clad:                                                                     |              |                |
|                      | aa) Hot-rolled (ECSC) .....                                                                          |              | 7              |
|                      | bb) Cold-rolled .....                                                                                | 10           | 7              |
|                      | 2. Other .....                                                                                       | 10           | 8              |
|                      | d) Otherwise shaped or worked (for example, perforated, chamfered, lap-jointed) .....                | 10           | 8              |
|                      | VII. Sheets and plates:                                                                              |              |                |
|                      | a) 'Electrical' sheets and plates:                                                                   |              |                |
|                      | 1. With a watt-loss, regardless of thickness, of 0.75 watt or less (ECSC) .....                      |              | 6              |
|                      | 2. Other (ECSC) .....                                                                                |              | 7              |
|                      | b) Other sheets and plates:                                                                          |              |                |
|                      | 1. Not further worked than hot-rolled (ECSC) .....                                                   |              | 7              |
|                      | 2. Not further worked than cold-rolled, of a thickness of:                                           |              |                |
|                      | aa) 3 mm or more .....                                                                               | 10           | 7              |
|                      | bb) Less than 3 mm (ECSC) .....                                                                      |              | 7              |
|                      | 3. Polished, clad, coated or otherwise surface-treated (ECSC) ..                                     |              | 7              |
|                      | 4. Otherwise shaped or worked:                                                                       |              |                |
|                      | aa) Cut into shapes other than rectangular shapes, but not further worked (ECSC) .....               |              | 7              |
|                      | bb) Other, excluding sheets and plates shaped by rolling ..                                          | 10           | 7              |
|                      | VIII. Wire, whether or not coated, but not insulated .....                                           | 10           | 8              |

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Rate of Duty |                |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 3            | 4              |
| 73.16          | <p><b>Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails:</b></p> <p>A. Rails:</p> <p>    I. Current-conducting, with parts of non-ferrous metal ..... 18      9</p> <p>    II. Other:</p> <p>        a) New (ECSC) ..... 6</p> <p>        b) Used (ECSC) ..... 3</p> <p>B. Check-rails (ECSC) ..... 5</p> <p>C. Sleepers (ECSC) ..... 5</p> <p>D. Fish-plates and sole plates:</p> <p>    I. Rolled (ECSC) ..... 5</p> <p>    II. Other ..... 15      7,5</p> <p>E. Other ..... 14      7</p> |              |                |
| 73.17          | Tubes and pipes, of cast iron ..... 13      9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |              |                |
| 73.18          | <p><b>Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits:</b></p> <p>A. Straight and of uniform wall-thickness, unworked, seamless, of circular cross-section, solely for the manufacture of tubes and pipes with other cross-sections and wall-thicknesses (a) ..... 14      9</p> <p>B. Straight and of uniform wall-thickness, other than those falling in A above, of a maximum length of 4.50 m, of alloy steel containing by weight not less than 0.90% but not more than 1.15% of carbon, not less than 0.50% but not more than 2% of chromium and not more than 0.50% of molybdenum ..... 14      9</p> <p>C. Other ..... 14      10</p>                                                                |              |                |
| 73.19          | High-pressure hydro-electric conduits of steel, whether or not reinforced ..... 13      10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |              |                |
| 73.20          | Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel ..... 14      10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |              |                |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                               | Rate of Duty    |                   |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                           | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                         | 3               | 4                 |
| 73.21          | Structures 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              | 5,5               |
| 73.22          | Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment .....                                                                                                                             | 15              | 6                 |
| 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:                                                                                                                                                                                                                  |                 |                   |
|                | A. Of 50 l or more .....                                                                                                                                                                                                                                                                                                                                                                  | 15              | 6                 |
|                | B. Of less than 50 l .....                                                                                                                                                                                                                                                                                                                                                                | 17              | 7                 |
| 73.24          | Containers, of iron or steel, for compressed or liquefied gas .....                                                                                                                                                                                                                                                                                                                       | 17              | 7                 |
| 73.25          | Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables .....                                                                                                                                                                                                                                           | 17              | 8,5               |
| 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              | 9                 |
| 73.27          | Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire .....                                                                                                                                                                                                                                                                              | 15              | 10                |
| 73.28          | Expanded metal, of iron or steel .....                                                                                                                                                                                                                                                                                                                                                    | 15              | 7,5               |
| 73.29          | Chain and parts thereof, of iron or steel .....                                                                                                                                                                                                                                                                                                                                           | 16              | 6,5               |
| 73.30          | Anchors and grapnels and parts thereof, of iron or steel .....                                                                                                                                                                                                                                                                                                                            | 18              | 9                 |
| 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 .....                                                                                                                                                                                                                                                                                                                                       | 13              | 5                 |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                                                                            | 16              | 6,5               |



| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Rate of Duty                            |                                       |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---------------------------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | autonomous %                            | conventional %                        |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 3                                       | 4                                     |
| 73.32          | <p>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:</p> <p>A. Not threaded or tapped:</p> <p>I. Screws, nuts, rivets and washers, obtained by turning bars, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm .....</p> <p>II. Other .....</p> <p>B. Threaded or tapped:</p> <p>I. Screws and nuts, obtained by turning bars, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm .....</p> <p>II. Other .....</p> | <p>16</p> <p>16</p> <p>17</p> <p>17</p> | <p>7</p> <p>10</p> <p>8</p> <p>11</p> |
| 73.33          | <p>Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stiletos, of iron or steel:</p> <p>A. Sewing needles, darning needles and embroidery needles .....</p> <p>B. Other .....</p>                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>19</p> <p>15</p>                     | <p>7,5</p> <p>6</p>                   |
| 73.34          | Pins (excluding hatpins and other ornamental pins and drawing pins), hair-pins and curling grips, of iron or steel .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 19                                      | 7,5                                   |
| 73.35          | Springs and leaves for springs, of iron or steel .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 17                                      | 7                                     |
| 73.36          | Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel .....                                                                                                                                                                                                                                                                                                                                                                      | 17                                      | 7                                     |
| 73.37          | Boilers (excluding boilers of heading No 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel .....                                                                                                                                                                                                                                                                                                                                                       | 17                                      | 8,5                                   |

| Heading<br>number | Description                                                                                                                                  | Rate of Duty    |                   |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                              | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                            | 3               | 4                 |
| 73.38             | Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel: |                 |                   |
|                   | A. Sinks and wash basins and parts thereof, of stainless steel .....                                                                         | 17              | 7,5               |
|                   | B. Other .....                                                                                                                               | 17              | 8,5               |
| 73.39             | Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel .....                                | 17              | 8,5               |
| 73.40             | Other articles of iron or steel:                                                                                                             |                 |                   |
|                   | A. Of cast iron .....                                                                                                                        | 14              | 5,5               |
|                   | B. Other .....                                                                                                                               | 18              | 8                 |

## 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% by weight of phosphorus) containing with other alloy elements more than 10% by weight of copper, 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% 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 mm.

(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 mm 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 worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or of products falling within other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, wire rod or tubes, are however to be taken to be unwrought copper of heading No 74.01.

(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 mm, and of which the thickness exceeds 0.15 mm 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, 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 number | Description                                                             | Rate of Duty    |                   |
|----------------|-------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                         | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                       | 3               | 4                 |
| 74.01          | Copper matte; unwrought copper (refined or not); copper waste and scrap | Free            | Free              |
| 74.02          | Master alloys .....                                                     | Free            | Free              |

| Heading number | Description                                                                                                                                                                                                                                            | Rate of Duty |                |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                        | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                      | 3            | 4              |
| 74.03          | Wrought bars, rods, angles, shapes and sections, of copper; copper wire ..                                                                                                                                                                             | 10           | 8              |
| 74.04          | Wrought plates, sheets and strip, of copper .....                                                                                                                                                                                                      | 10           | 8              |
| 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 .....                                               | 12           | 8              |
| 74.06          | Copper powders and flakes:                                                                                                                                                                                                                             |              |                |
|                | A. Lamellar powders and flakes .....                                                                                                                                                                                                                   | 14           | 10             |
|                | B. Other .....                                                                                                                                                                                                                                         | 3            | 1,5            |
| 74.07          | Tubes and pipes and blanks therefor, of copper; hollow bars of copper ..                                                                                                                                                                               | 13           | 8              |
| 74.08          | Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper .....                                                                                                                                                             | 15           | 7,5            |
| 74.09          | Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment ..... | 14           | 7              |
| 74.10          | Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables .....                                                                                                             | 13           | 8              |
| 74.11          | Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire .....                                                                                                                        | 12           | 8              |
| 74.12          | Expanded metal, of copper .....                                                                                                                                                                                                                        | 14           | 7              |
| 74.13          | Chain and parts thereof, of copper .....                                                                                                                                                                                                               | 17           | 7              |
| 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           | 6,5            |
| 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, cotter-pins, washers and spring washers, of copper:                           |              |                |
|                | A. Screws, nuts, rivets and washers, obtained by turning bars, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm .....                                                                      | 14           | 4,5            |
|                | B. Other .....                                                                                                                                                                                                                                         | 14           | 7              |

| Heading<br>number | Description                                                                                                                                      | Rate of Duty    |                   |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                  | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                | 3               | 4                 |
| 74.16             | Springs, of copper .....                                                                                                                         | 17              | 8,5               |
| 74.17             | Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper:                     |                 |                   |
|                   | A. Liquid fuel pressure stoves and parts thereof .....                                                                                           | 15              | 6,5               |
|                   | B. Other .....                                                                                                                                   | 15              | 7,5               |
| 74.18             | Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper ..... | 17              | 7                 |
| 74.19             | Other articles of copper .....                                                                                                                   | 18              | 7                 |

## CHAPTER 75

## NICKEL AND ARTICLES THEREOF

## Notes

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

(a) Wire (heading No 75.02):

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

(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 mm 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 mm, 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 number | Description                                                                                                                                                          | Rate of Duty |                |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                      | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                    | 3            | 4              |
| 75.01          | Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap ..... | Free         | Free           |
| 75.02          | Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire ....                                                                                         | 9            | 6              |
| 75.03          | Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes:                                                                                 |              |                |
|                | A. Plates, sheets, strip and foil .....                                                                                                                              | 10           | 7              |
|                | B. Powders and flakes .....                                                                                                                                          | 2            | 0,5            |

| Heading<br>number | Description                                                                                                                                                                       | Rate of Duty    |                   |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                   | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                                 | 3               | 4                 |
| 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              | 8                 |
|                   | B. Tube and pipe fittings .....                                                                                                                                                   | 13              | 5                 |
| 75.05             | Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis:                                                                                |                 |                   |
|                   | A. Not prepared beyond casting .....                                                                                                                                              | 5               | 4                 |
|                   | B. Other .....                                                                                                                                                                    | 8               | 5                 |
| 75.06             | Other articles of nickel:                                                                                                                                                         |                 |                   |
|                   | A. Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and the like; bolts, nuts, screws and similar articles; washers and spring washers:                            |                 |                   |
|                   | I. Screws, nuts, rivets and washers, obtained by turning bars, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm ..... | 13              | 4,5               |
|                   | II. Other .....                                                                                                                                                                   | 13              | 5                 |
|                   | B. Other .....                                                                                                                                                                    | 16              | 6,5               |

## CHAPTER 76

## ALUMINIUM AND ARTICLES THEREOF

## Notes

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

(a) Wire (heading No 76.02):

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

(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 mm 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 mm, and of which the thickness exceeds 0.20 mm 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 number | Description                                                                                                                                                                            | Rate of Duty    |                   |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                        | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                      | 3               | 4                 |
| 76.01          | Unwrought aluminium; aluminium waste and scrap:                                                                                                                                        |                 |                   |
|                | A. Unwrought .....                                                                                                                                                                     | 10              | 7                 |
|                | B. Waste and scrap:                                                                                                                                                                    |                 |                   |
|                | I. Waste:                                                                                                                                                                              |                 |                   |
|                | a) Turnings, shavings, chips, milling waste, sawdust and filings; waste of coloured, coated or bonded sheets and foil, of a thickness (excluding any backing) of 0.20 mm or less ..... | Free            | 2,5               |
|                | b) Other (including factory rejects) .....                                                                                                                                             | 5               | 4                 |
|                | II. Scrap .....                                                                                                                                                                        | Free            | Free              |



| Heading number | Description                                                                                                                                                                                                                                                                                                                                           | Rate of Duty |                |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                                                                                                       | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                     | 3            | 4              |
| 76.02          | Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire .....                                                                                                                                                                                                                                                                   | 15           | 12             |
| 76.03          | Wrought plates, sheets and strip, of aluminium .....                                                                                                                                                                                                                                                                                                  | 15           | 12             |
| 76.04          | Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm .....                                                                                                                                           | 17           | 12             |
| 76.05          | Aluminium powders and flakes:                                                                                                                                                                                                                                                                                                                         |              |                |
|                | A. Lamellar powders and flakes .....                                                                                                                                                                                                                                                                                                                  | 21           | 10,5           |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                                        | 10           | 8              |
| 76.06          | Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium .....                                                                                                                                                                                                                                                                     | 19           | 12             |
| 76.07          | Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium .....                                                                                                                                                                                                                                                         | 20           | 8              |
| 76.08          | Structures, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium ..... | 19           | 7,5            |
| 76.09          | Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment .....                                                                                             | 19           | 7,5            |
| 76.10          | Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods:                                                                                                                                                           |              |                |
|                | A. Rigid and collapsible tubular containers .....                                                                                                                                                                                                                                                                                                     | 19           | 12             |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                                        | 19           | 9,5            |
| 76.11          | Containers, of aluminium, for compressed or liquefied gas .....                                                                                                                                                                                                                                                                                       | 21           | 8,5            |
| 76.12          | Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables .....                                                                                                                                                                                                         | 19           | 12             |

| Heading<br>number | Description                                                                                                                                                                       | Rate of Duty    |                   |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                   | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                                 | 3               | 4                 |
| 76.13             | Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire .....                                                                                   | 18              | 9                 |
| 76.14             | Expanded metal, of aluminium .....                                                                                                                                                | 20              | 10                |
| 76.15             | Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium .....                                     | 20              | 8                 |
| 76.16             | Other articles of aluminium:                                                                                                                                                      |                 |                   |
|                   | A. Cops, pirns, bobbins and similar supports for the spinning and weaving industries .....                                                                                        | 12              | 10                |
|                   | B. Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No 92.12 .....                            | 16              | 8                 |
|                   | C. Nails, tacks, staples, hook-nails, spiked cramps, spikes and the like; bolts, nuts, screws and similar articles; washers and spring washers:                                   |                 |                   |
|                   | I. Screws, nuts, rivets and washers, obtained by turning bars, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm ..... | 16              | 7,5               |
|                   | II. Other .....                                                                                                                                                                   | 16              | 10                |
|                   | D. Other .....                                                                                                                                                                    | 19              | 9,5               |

## CHAPTER 77

## MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

| Heading<br>number | Description                                                                                                                                                                                                                                                                                               | Rate of Duty    |                   |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                                                                                                                                           | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                                                                                                                                                         | 3               | 4                 |
| 77.01             | Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap:                                                                                                                                                                                                                      |                 |                   |
|                   | A. Unwrought .....                                                                                                                                                                                                                                                                                        | 10              | 8 (a)             |
|                   | B. Waste and scrap:                                                                                                                                                                                                                                                                                       |                 |                   |
|                   | I. Waste .....                                                                                                                                                                                                                                                                                            | 5               | 4,5               |
|                   | II. Scrap .....                                                                                                                                                                                                                                                                                           | Free            | Free              |
| 77.02             | Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium ..... | 14              | 8                 |
| 77.03             | Other articles of magnesium .....                                                                                                                                                                                                                                                                         | 20              | 8                 |
| 77.04             | Beryllium, unwrought or wrought, and articles of beryllium:                                                                                                                                                                                                                                               |                 |                   |
|                   | A. Unwrought; waste and scrap .....                                                                                                                                                                                                                                                                       | 3               | 2                 |
|                   | B. Wrought beryllium and articles of beryllium .....                                                                                                                                                                                                                                                      | 8               | 5                 |

(a) Exemption from the payment of duty within the limits of an annual quota being that part of the consumption which is not part of the Community production.

## CHAPTER 78

## LEAD AND ARTICLES THEREOF

## Notes

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

(a) Wire (heading No 78.02):

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

(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 mm 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 mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1,700 g/m<sup>2</sup>.

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 number | Description                                                                                                                                                                                                                   | Rate of Duty                                     |                                                                        |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|------------------------------------------------------------------------|
|                |                                                                                                                                                                                                                               | autonomous %                                     | conventional %                                                         |
| 1              | 2                                                                                                                                                                                                                             | 3                                                | 4                                                                      |
| 78.01          | Unwrought lead (including argentiferous lead); lead waste and scrap:<br>A. Unwrought:<br>I. Containing 0.02% or more by weight of silver for refining (bullion lead) (a) .....<br>II. Other .....<br>B. Waste and scrap ..... | 4,5<br><br>1,32 UA per 100 kg net weight<br>Free | 1,32 UA per 100 kg net weight<br>1,32 UA per 100 kg net weight<br>Free |
| 78.02          | Wrought bars, rods, angles, shapes and sections, of lead; lead wire ....                                                                                                                                                      | 10                                               | 10                                                                     |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading<br>number | Description                                                                                                                                                                                                                             | Rate of Duty    |                   |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                                                                         | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                                                                                       | 3               | 4                 |
| 78.03             | Wrought plates, sheets and strip, of lead .....                                                                                                                                                                                         | 10              | 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 (excluding any backing) not exceeding 1,700 g/m <sup>2</sup> ; lead powders and flakes: |                 |                   |
|                   | A. Lead foil:                                                                                                                                                                                                                           |                 |                   |
|                   | I. Backed .....                                                                                                                                                                                                                         | 15              | 10                |
|                   | II. Other .....                                                                                                                                                                                                                         | 10              | —                 |
|                   | B. Lead powders and flakes .....                                                                                                                                                                                                        | 5               | 2,5               |
| 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 .....                                                                        | 13              | 11                |
| 78.06             | Other articles of lead:                                                                                                                                                                                                                 |                 |                   |
|                   | A. Containers with an anti-radiation lead covering, for the transport or storage of radio-active materials (EURATOM) .....                                                                                                              | 12              | 6                 |
|                   | B. Other .....                                                                                                                                                                                                                          | 17              | 8,5               |

## CHAPTER 79

## ZINC AND ARTICLES THEREOF

## Notes

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

(a) Wire (heading No 79.02):

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

(b) Wrought bars, rods, angles, shapes and sections (heading No 79.02):

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

(c) Wrought plates, sheets and strip (heading No 79.03):

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

Heading No 79.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No 79.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollows 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 number | Description                                                                    | Rate of Duty                  |                               |
|----------------|--------------------------------------------------------------------------------|-------------------------------|-------------------------------|
|                |                                                                                | autonomous %                  | conventional %                |
| 1              | 2                                                                              | 3                             | 4                             |
| 79.01          | Unwrought zinc; zinc waste and scrap:                                          |                               |                               |
|                | A. Unwrought .....                                                             | 1,32 UA per 100 kg net weight | 1,32 UA per 100 kg net weight |
|                | B. Waste and scrap .....                                                       | Free                          | Free                          |
| 79.02          | Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire .....      | 10                            | 10                            |
| 79.03          | Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes: |                               |                               |
|                | A. Plates, sheets, strip and foil .....                                        | 10                            | 10                            |
|                | B. Powders (including dust) and flakes .....                                   | 7                             | 6                             |

| Heading<br>number | Description                                                                                                                                            | Rate of Duty    |                   |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                        | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                      | 3               | 4                 |
| 79.04             | Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc .... | 14              | 10                |
| 79.05             | Gutters, roof capping, skylight frames, and other fabricated building components, of zinc .....                                                        | 14              | 7                 |
| 79.06             | Other articles of zinc .....                                                                                                                           | 16              | 8                 |

## CHAPTER 80

## TIN AND ARTICLES THEREOF

## Notes

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

(a) Wire (heading No 80.02):

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

(b) Wrought bars, rods, angles, shapes and sections (heading No 80.02):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm 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 80.03):

Flat-surfaced, wrought products (coiled or not) of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1 kg/m<sup>2</sup>.

Heading No 80.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No 80.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

| Heading number | Description                                                             | Rate of Duty |                |
|----------------|-------------------------------------------------------------------------|--------------|----------------|
|                |                                                                         | autonomous % | conventional % |
| 1              | 2                                                                       | 3            | 4              |
| 80.01          | Unwrought tin; tin waste and scrap .....                                | Free         | Free           |
| 80.02          | Wrought bars, rods, angles, shapes and sections, of tin; tin wire ..... | 8            | 4              |
| 80.03          | Wrought plates, sheets and strip, of tin .....                          | 8            | 3              |



| Heading<br>number | Description                                                                                                                                                                                                                                                                                                         | Rate of Duty    |                   |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                                                                                                                                                     | autonomous<br>% | conventional<br>‰ |
| 1                 | 2                                                                                                                                                                                                                                                                                                                   | 3               | 4                 |
| 80.04             | Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m <sup>2</sup> ; tin powders and flakes:<br>A. Foil:<br>I. Backed .....<br>II. Other .....<br>B. Powders and flakes ..... | 12<br>10<br>7   | 6<br>5<br>3,5     |
| 80.05             | Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin:<br>A. Tubes and pipes and blanks therefor; hollow bars .....<br>B. Tube and pipe fittings .....                                                                    | 10<br>14        | 5<br>7            |
| 80.06             | Other articles of tin .....                                                                                                                                                                                                                                                                                         | 16              | 8                 |

## 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 depleted in U 235, vanadium, zirconium. The heading also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy, and cer mets.

| Heading number | Description                                                                                                                | Rate of Duty    |                   |
|----------------|----------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                            | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                          | 3               | 4                 |
| <b>81.01</b>   | <b>Tungsten (wolfram), unwrought or wrought, and articles thereof:</b>                                                     |                 |                   |
|                | A. Unwrought; waste and scrap .....                                                                                        | 6               | —                 |
|                | B. Hammered bars; angles, shapes and sections, wire, filaments, plates, sheets, strip and foil .....                       | 10              | 8                 |
|                | C. Other .....                                                                                                             | 13              | 10                |
| <b>81.02</b>   | <b>Molybdenum, unwrought or wrought, and articles thereof:</b>                                                             |                 |                   |
|                | A. Unwrought; waste and scrap:                                                                                             |                 |                   |
|                | I. Unwrought, in powder .....                                                                                              | 6               | —                 |
|                | II. Other .....                                                                                                            | 6               | 5                 |
|                | B. Hammered bars; angles, shapes and sections, wire, filaments, plates, sheets, strip and foil .....                       | 10              | 8                 |
|                | C. Other .....                                                                                                             | 13              | 10                |
| <b>81.03</b>   | <b>Tantalum, unwrought or wrought, and articles thereof:</b>                                                               |                 |                   |
|                | A. Unwrought; waste and scrap .....                                                                                        | 4               | 3                 |
|                | B. Hammered bars; angles, shapes and sections, wire, filaments, plates, sheets, strip and foil .....                       | 8               | 6                 |
|                | C. Other .....                                                                                                             | 11              | 9                 |
| <b>81.04</b>   | <b>Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof:</b> |                 |                   |
|                | A. Bismuth:                                                                                                                |                 |                   |
|                | I. Unwrought; waste and scrap .....                                                                                        | Free            | Free              |
|                | II. Other .....                                                                                                            | 9               | 4,5               |
|                | B. Cadmium:                                                                                                                |                 |                   |
|                | I. Unwrought; waste and scrap .....                                                                                        | 5               | 4                 |
|                | II. Other .....                                                                                                            | 9               | 6                 |

| Heading<br>number    | Description                                                                                         | Rate of Duty    |                   |
|----------------------|-----------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                      |                                                                                                     | autonomous<br>% | conventional<br>% |
| 1                    | 2                                                                                                   | 3               | 4                 |
| 81.04<br>(continued) | C. Cobalt:                                                                                          |                 |                   |
|                      | I. Unwrought; waste and scrap .....                                                                 | Free            | Free              |
|                      | II. Other .....                                                                                     | 7               | 5                 |
|                      | D. Chromium:                                                                                        |                 |                   |
|                      | I. Unwrought; waste and scrap .....                                                                 | 6               | 5                 |
|                      | II. Other .....                                                                                     | 8               | 7                 |
|                      | E. Germanium:                                                                                       |                 |                   |
|                      | I. Unwrought; waste and scrap .....                                                                 | 6               | 5                 |
|                      | II. Other .....                                                                                     | 10              | 8                 |
|                      | F. Hafnium (celtium):                                                                               |                 |                   |
|                      | I. Unwrought; waste and scrap .....                                                                 | 4               | 3,5               |
|                      | II. Other .....                                                                                     | 9               | 7,5               |
|                      | G. Manganese:                                                                                       |                 |                   |
|                      | I. Unwrought; waste and scrap .....                                                                 | 7               | 5                 |
|                      | II. Other .....                                                                                     | 10              | 7                 |
|                      | H. Niobium (columbium):                                                                             |                 |                   |
|                      | I. Unwrought; waste and scrap .....                                                                 | 6               | —                 |
|                      | II. Other .....                                                                                     | 10              | —                 |
|                      | IJ. Antimony:                                                                                       |                 |                   |
|                      | I. Unwrought; waste and scrap .....                                                                 | 8               | —                 |
|                      | II. Other .....                                                                                     | 10              | 8                 |
|                      | K. Titanium:                                                                                        |                 |                   |
|                      | I. Unwrought; waste and scrap .....                                                                 | 6               | —                 |
|                      | II. Other .....                                                                                     | 10              | 8                 |
|                      | L. Vanadium:                                                                                        |                 |                   |
|                      | I. Unwrought; waste and scrap .....                                                                 | 4               | 2,5               |
|                      | II. Other .....                                                                                     | 9               | 7,5               |
|                      | M. Uranium depleted in U 235 .....                                                                  | 7               | 3,5               |
|                      | N. Thorium:                                                                                         |                 |                   |
|                      | I. Unwrought; waste and scrap (EURATOM) .....                                                       | Free            | —                 |
|                      | II. Other:                                                                                          |                 |                   |
|                      | a) Bars, rods, angles, shapes and sections, wire, plates, sheets, strip<br>and foil (EURATOM) ..... | Free            | Free              |
|                      | b) Other (EURATOM) .....                                                                            | 2               | 1,5               |
|                      | O. Zirconium:                                                                                       |                 |                   |
|                      | I. Unwrought; waste and scrap .....                                                                 | 6               | —                 |
|                      | II. Other .....                                                                                     | 10              | —                 |

| Heading<br>number                  | Description                         | Rate of Duty    |                   |
|------------------------------------|-------------------------------------|-----------------|-------------------|
|                                    |                                     | autonomous<br>% | conventional<br>% |
| 1                                  | 2                                   | 3               | 4                 |
| <b>81.04</b><br><i>(continued)</i> | P. Rhenium:                         |                 |                   |
|                                    | I. Unwrought; waste and scrap ..... | 6               | —                 |
|                                    | II. Other .....                     | 10              | —                 |
|                                    | Q. Gallium; indium; thallium:       |                 |                   |
|                                    | I. Unwrought; waste and scrap ..... | 4               | 2,5               |
|                                    | II. Other .....                     | 10              | 5                 |
|                                    | R. Cermets:                         |                 |                   |
|                                    | I. Unwrought; waste and scrap ..... | 4               | 7,5               |
|                                    | II. Other .....                     | 12              | 7,5               |

## CHAPTER 82

## TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF

## Note

1. Apart from blow lamps, portable forges, grinding wheels with 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) Metal carbides;
  - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; or
  - (d) Abrasive materials on a support of base metal, provided 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 hand tools (heading No 84.48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.  
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 number | Description                                                                                                                                                                                                                                                  | Rate of Duty |                |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                              | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                            | 3            | 4              |
| 82.01          | Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry ..... | 15           | 6              |
| 82.02          | Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):                                                                                                                                                                  |              |                |
|                | A. Saws (non-mechanical):                                                                                                                                                                                                                                    |              |                |
|                | I. Back saws, rip saws .....                                                                                                                                                                                                                                 | 15           | 7              |
|                | II. Other .....                                                                                                                                                                                                                                              | 15           | 9              |

| Heading number       | Description                                                                                                                                                                                                                                                                                                                                                  | Rate of Duty |                |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                      |                                                                                                                                                                                                                                                                                                                                                              | autonomous % | conventional % |
| 1                    | 2                                                                                                                                                                                                                                                                                                                                                            | 3            | 4              |
| 82.02<br>(continued) | B. Saw blades:                                                                                                                                                                                                                                                                                                                                               |              |                |
|                      | I. Bandsaw blades .....                                                                                                                                                                                                                                                                                                                                      | 15           | 9              |
|                      | II. Chain saw blades .....                                                                                                                                                                                                                                                                                                                                   | 16           | 7              |
|                      | III. Other .....                                                                                                                                                                                                                                                                                                                                             | 16           | 10             |
| 82.03                | 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           | 5              |
|                      | B. Other .....                                                                                                                                                                                                                                                                                                                                               | 15           | 7              |
| 82.04                | Hand tools, including 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 with frameworks (hand or pedal operated) .....                                                                               | 16           | 6,5            |
| 82.05                | Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits, with a working part of: |              |                |
|                      | A. Base metal .....                                                                                                                                                                                                                                                                                                                                          | 12           | 6,5            |
|                      | B. Metal carbides .....                                                                                                                                                                                                                                                                                                                                      | 13           | 6,5            |
|                      | C. Diamond or agglomerated diamond .....                                                                                                                                                                                                                                                                                                                     | 9            | 7,5            |
|                      | D. Other materials .....                                                                                                                                                                                                                                                                                                                                     | 12           | 6              |
| 82.06                | Knives and cutting blades, for machines or for mechanical appliances ....                                                                                                                                                                                                                                                                                    | 13           | 5              |
| 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           | 7              |
| 82.08                | Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink .....                                                                                                                                         | 17           | 7              |
| 82.09                | Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No 82.06 .....                                                                                                                                                                                                                              | 17           | (a)            |
| 82.10                | Knife blades .....                                                                                                                                                                                                                                                                                                                                           | 17           | 13             |

(a) See Annex.

| Heading<br>number | Description                                                                                                                                                                  | Rate of Duty    |                   |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                              | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                            | 3               | 4                 |
| 82.11             | <b>Razors and razor blades (including razor blade blanks, whether or not in strips):</b>                                                                                     |                 |                   |
|                   | A. Razors:                                                                                                                                                                   |                 |                   |
|                   | I. Open blade .....                                                                                                                                                          | 13              | 5                 |
|                   | II. Other .....                                                                                                                                                              | 17              | 7                 |
|                   | B. Blades and cutters:                                                                                                                                                       |                 |                   |
|                   | I. Safety razor blades .....                                                                                                                                                 | 16              | 7                 |
|                   | II. Other .....                                                                                                                                                              | 12              | 6,5               |
|                   | C. Other parts .....                                                                                                                                                         | 17              | 7                 |
| 82.12             | Scissors (including tailors' shears), and blades therefor .....                                                                                                              | 17              | 10,5              |
| 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              | 8,5               |
| 82.14             | Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware:                                                                                         |                 |                   |
|                   | A. Of stainless steel .....                                                                                                                                                  | 19              | —                 |
|                   | B. Other .....                                                                                                                                                               | 19              | 8,5               |
| 82.15             | Handles of base metal for articles falling within heading No 82.09, 82.13 or 82.14 .....                                                                                     | 19              | 7,5               |

## CHAPTER 83

## MISCELLANEOUS ARTICLES OF BASE METAL

## Notes

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

| Heading number | Description                                                                                                                                                                                                                                                          | Rate of Duty |                |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                      | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                                    | 3            | 4              |
| 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, of base metal ..... | 17           | 8,5            |
| 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           | 7              |
| 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           | 8,5            |
| 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           | 8              |
| 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           | 7,5            |
| 83.06          | Statuettes and other ornaments of a kind used indoors, of base metal ....                                                                                                                                                                                            | 18           | 9              |
| 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) ..... | 18           | 7              |
| 83.08          | Flexible tubing and piping, of base metal .....                                                                                                                                                                                                                      | 17           | 7              |



| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                              | Rate of Duty |                |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                          | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                        | 3            | 4              |
| 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 .....                                                                                              | 16           | 6,5            |
| 83.10          | Beads and spangles, of base metal .....                                                                                                                                                                                                                                                                                                                                                  | 18           | 9              |
| 83.11          | Bells and gongs, non-electric, of base metal, and parts thereof of base metal                                                                                                                                                                                                                                                                                                            | 18           | 9              |
| 83.12          | Photograph, picture and similar frames, of base metal; mirrors of base metal                                                                                                                                                                                                                                                                                                             | 19           | 9,5            |
| 83.13          | Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal:<br>A. Capsules of aluminium or lead:<br>I. Capsules of aluminium of a maximum diameter of 21 mm, with or without an internal rubber seal, but not combined with other materials .....                                                  | 18           | 7              |
|                | II. Other .....                                                                                                                                                                                                                                                                                                                                                                          | 18           | 11             |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                                                                           | 18           | 7              |
| 83.14          | Sign-plates, name-plates, numbers, letters and other signs, of base metal ..                                                                                                                                                                                                                                                                                                             | 19           | 7,5            |
| 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:<br>A. Welding electrodes cored with steel and coated with refractory material | 15           | 10             |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                                                                           | 15           | 7,5            |

## SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES;  
ELECTRICAL EQUIPMENT; PARTS THEREOF

## Notes

## 1. This Section does not cover:

- (a) Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or 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, reels and similar supports, of any material (for example, 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) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading No 71.02 or 71.03, or articles wholly of such stones of heading No 71.15;
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No 39.07);
- (h) Endless belts of metal wire or strip (Section XV);
- (ij) 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) Interchangeable tools of heading No 82.05 and brushes of a kind used as parts of machines of heading No 96.02; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59, or heading No 68.04 or 69.09); or
- (o) Articles falling within Chapter 97.

## 2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and 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 Nos 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 *or in heading No 84.38, 84.48 or 84.55, as appropriate*. 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. 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.
4. 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 included in the weights specified in the Tariff.*
5. For the purposes of these Notes, 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 to be classified with those machines if imported with them. Interchangeable tools imported with machines are also to be classified therewith if they form part of the normal equipment of the machines and are normally sold with them.*
2. *Should the Customs so require, the declarant shall produce, in support of his declaration, an illustrated document (for example, instructions, prospectus, a page from a catalogue, a photograph) 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 packages.*
3. *The provisions of General Rule A 2 (a) are also applicable, at the request of the declarant and subject to conditions stipulated by the competent authorities, to machines imported in split consignments.*
4. *Cases, boxes and similar containers imported with articles of this Section 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.*
5. *Tractors coupled, even by means of special devices, to machines and mechanical appliances of this Section are in all cases to be classified separately (heading No. 87.01).*
6. (EURATOM) *When not specified in any of the headings of this Section, machines and apparatus specially designed for the recycling of irradiated nuclear fuel shall be subject, regardless of the headings of Chapters 84 and 85 within which they remain classified, to a duty of 11%.*

## CHAPTER 84

## BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

## 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) Tools for working in the hand of heading No 85.05 or electro-mechanical domestic appliances of heading No 85.06.
2. Subject to the operation of Notes 3 and 4 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos 84.01 to 84.21 and at the same time to a description in one or other of the headings Nos 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.

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

- (a) Germination plant, incubators and brooders (heading No 84.28);
- (b) Grain dampening machines (heading No 84.29);
- (c) Diffusing apparatus for sugar juice extraction (heading No 84.30);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No 84.40); or
- (e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

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

- (a) Sewing machines for closing bags or similar containers (heading No 84.41); or
- (b) Office machinery of heading No 84.54.

3. (A) For the purposes of heading No 84.53, the expression "automatic data processing machines" means:
  - (a) Digital machines having storages capable of storing not only the processing program or programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language. These machines must have a main storage which is directly accessible for the execution of a program and which has a capacity at least sufficient to store those parts of the processing and translating programs and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial program, to modify, by logical decision, its execution during the processing run;
  - (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
  - (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions:

- (a) it is connectable to the central processing unit either directly or through one or more other units;
- (b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

Such units imported separately are also to be classified in heading No 84.53.

4. 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 0.05 mm, whichever is less. Other steel balls are to be classified under heading No 73.40.
5. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine 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 subheading 84.06 A, the expression "aircraft engines" shall apply only to engines designed for fitting with an airscrew or rotor.
2. For the purposes of subheading 84.45 C VI a), the expression "micrometric adjusting system" shall mean any device allowing the determination or setting to at least 1/100th (0.01) mm of the movement of an important element of a machine, such as the table, the spindle, or the grinding head.
3. For the purposes of subheading 84.45 C VII, the expression "jig boring machines" shall be taken to apply only to machine-tools which:
  - (a) Carry out one or more machining operations on the co-ordinate principle; and
  - (b) Are of such precision that any error in the travel of the work holder table and of the tool holder does not exceed 0.005mm.
4. (EURATOM) The term "nuclear reactors" (subheading 84.59 B) covers all the apparatus and appliances inside the area screened off by a biological shield, including, where appropriate, the shield itself; it also includes apparatus and appliances forming a whole with the parts contained inside the screen (*inter alia*, control rods and their operating mechanisms, provided these form a whole with the control rods or with other parts inside the screen).

| Heading number | Description                                                                                                                                                                                        | Rate of Duty |                |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                    | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                  | 3            | 4              |
| 84.01          | Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers .....                             | 14           | 5,5            |
| 84.02          | Auxiliary plant for use with boilers of heading No 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units ..... | 14           | 5,5            |
| 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           | 5,5            |
| 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           | 6,5            |
| 84.05          | Steam and other vapour power units, not incorporating boilers .....                                                                                                                                | 13           | 5              |
| 84.06          | Internal combustion piston engines:                                                                                                                                                                |              |                |
|                | A. Aircraft engines as defined in Additional Note 1 to this Chapter, of a power of:                                                                                                                |              |                |
|                | I. 400 metric hp or less .....                                                                                                                                                                     | 15 (a)       | 6              |
|                | II. More than 400 metric hp .....                                                                                                                                                                  | 10 (a)       | 4              |
|                | B. Outboard motors .....                                                                                                                                                                           | 18           | 11             |
|                | C. Other engines:                                                                                                                                                                                  |              |                |
|                | I. Spark ignition engines of a cylinder capacity of:                                                                                                                                               |              |                |
|                | a) 250 cc or less .....                                                                                                                                                                            | 22           | 9              |
|                | b) More than 250 cc:                                                                                                                                                                               |              |                |
|                | 1. For the industrial assembly of:                                                                                                                                                                 |              |                |
|                | Agricultural walking tractors of subheading 87.01 A,                                                                                                                                               |              |                |
|                | Motor vehicles for the transport of persons, including                                                                                                                                             |              |                |
|                | vehicles designed for the transport of both passengers and                                                                                                                                         |              |                |
|                | goods, with a seating capacity of less than 15,                                                                                                                                                    |              |                |
|                | Motor vehicles for the transport of goods or materials, with                                                                                                                                       |              |                |
|                | an engine of a cylinder capacity of less than 2,800 cc,                                                                                                                                            |              |                |
|                | Special purpose motor vehicles of heading No 87.03 (b) ....                                                                                                                                        | 18           | 7              |
|                | 2. Other .....                                                                                                                                                                                     | 18           | 12             |
|                | II. Compression ignition engines:                                                                                                                                                                  |              |                |
|                | a) Marine engines (b) .....                                                                                                                                                                        | 15           | 11             |

(a) Duty temporarily suspended in respect of engines intended to be fitted in aircraft imported duty free or built within the Community. This suspension is subject to compliance with formalities and conditions to be determined by the competent national authorities.

(b) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number       | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Rate of Duty |                |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | autonomous % | conventional % |
| 1                    | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 3            | 4              |
| 84.06<br>(continued) | C. II. b) Other:<br>1. For the industrial assembly of:<br>Agricultural walking tractors of subheading 87.01A,<br>Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15,<br>Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2,500 cc,<br>Special purpose motor vehicles of heading No 87.03 (a) .... 18 7<br>2. Other ..... 18 14<br>D. Parts:<br>I. For aircraft engines ..... 12 (b) 5<br>II. For other engines ..... 16 7   |              |                |
| 84.07                | Hydraulic engines and motors (including water wheels and water turbines)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 15           | 6              |
| 84.08                | Other engines and motors:<br>A. Reaction engines:<br>I. Turbo-jets developing a thrust of:<br>a) 2,500 kg or less ..... 12 (b) 6<br>b) More than 2,500 kg ..... 12 (b) 5<br>II. Other (for example, ram-jets, pulse-jets, rocket engines) ..... 12 (b) 6<br>B. Gas turbines:<br>I. Turbo-propellers developing a power of:<br>a) 1,500 metric hp or less ..... 15 (b) 7,5<br>b) More than 1,500 metric hp ..... 12 (b) 5<br>II. Other ..... 14 5,5<br>C. Other engines and motors ..... 14 7<br>D. Parts:<br>I. Of reaction engines or of turbo-propellers ..... 12 (b) 5<br>II. Other ..... 14 5,5 |              |                |
| 84.09                | Mechanically propelled road rollers .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 13           | 5              |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) Duty temporarily suspended in respect of engine parts, engines and turbines intended to be fitted in aircraft imported duty free or built within the Community. This suspension is subject to compliance with formalities and conditions to be determined by the competent national authorities.

| Heading number | Description                                                                                                                                                                                                                                                                      | Rate of Duty |                |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                                  | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                                                | 3            | 4              |
| 84.10          | <b>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:</b>                                                                                                |              |                |
|                | A. Delivery pumps fitted, or designed to be fitted, with a measuring device                                                                                                                                                                                                      | 15           | 6,5            |
|                | B. Other pumps:                                                                                                                                                                                                                                                                  |              |                |
|                | I. Pumps having a pressure capacity of 20 bars or more .....                                                                                                                                                                                                                     | 12           | 9              |
|                | II. Other pumps .....                                                                                                                                                                                                                                                            | 12           | 6              |
|                | III. Parts .....                                                                                                                                                                                                                                                                 | 12           | 6              |
|                | C. Liquid elevators of bucket, chain, screw, band and similar kinds .....                                                                                                                                                                                                        | 14           | 5,5            |
| 84.11          | <b>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:</b>                                                                                            |              |                |
|                | A. Pumps and compressors:                                                                                                                                                                                                                                                        |              |                |
|                | I. Pumps (hand or foot operated) for inflating pneumatic tyres and the like .....                                                                                                                                                                                                | 16           | 6,5            |
|                | II. Vacuum pumps creating a vacuum better than $10^{-2}$ Torr; centrifugal or axial compressors giving a compression ratio of not less than 2 and a flow of more than 3,000 m <sup>3</sup> per minute; stationary reciprocating compressors of a weight exceeding 2,000 kg ..... | 12           | 9              |
|                | III. Other pumps and compressors .....                                                                                                                                                                                                                                           | 12           | 6              |
|                | IV. Parts .....                                                                                                                                                                                                                                                                  | 12           | 6              |
|                | B. Free-piston generators for gas turbines .....                                                                                                                                                                                                                                 | 10           | 4              |
|                | C. Fans, blowers and the like .....                                                                                                                                                                                                                                              | 13           | 6,5            |
| 84.12          | <b>Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air .....</b>                                                                                                                              | 12           | 8              |
| 84.13          | <b>Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances .....</b>                                                                                         | 14           | 5,5            |
| 84.14          | <b>Industrial and laboratory furnaces and ovens, non-electric:</b>                                                                                                                                                                                                               |              |                |
|                | A. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM) .....                                                                                                   | 11           | 5,5            |
|                | B. Other .....                                                                                                                                                                                                                                                                   | 14           | 5,5            |



| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Rate of Duty |                |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | autonomous % | conventional ‰ |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 3            | 4              |
| 84.15          | <b>Refrigerators and refrigerating equipment (electrical and other):</b>                                                                                                                                                                                                                                                                                                                                                                                         |              |                |
|                | A. Evaporators and condensers, excluding those for domestic refrigerators                                                                                                                                                                                                                                                                                                                                                                                        | 13           | 4,5            |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 13           | 5              |
| 84.16          | <b>Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor</b>                                                                                                                                                                                                                                                                                                          | 13           | 5              |
| 84.17          | <b>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:</b> |              |                |
|                | A. Machinery and equipment for the manufacture of the products mentioned in subheading 28.51A (EURATOM) .....                                                                                                                                                                                                                                                                                                                                                    | 11           | 5,5            |
|                | B. Machinery and equipment specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM) .....                                                                                                                                                                                                                                                           | 11           | 5,5            |
|                | C. Heat exchange units .....                                                                                                                                                                                                                                                                                                                                                                                                                                     | 11           | 4,5            |
|                | D. Percolators and other appliances for making coffee and other hot drinks:                                                                                                                                                                                                                                                                                                                                                                                      |              |                |
|                | I. Electrically heated .....                                                                                                                                                                                                                                                                                                                                                                                                                                     | 18           | 9              |
|                | II. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 12           | 6              |
|                | E. Medical and surgical sterilising apparatus:                                                                                                                                                                                                                                                                                                                                                                                                                   |              |                |
|                | I. Electrically heated .....                                                                                                                                                                                                                                                                                                                                                                                                                                     | 17           | 8,5            |
|                | II. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 14           | 7              |
|                | F. Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                        |              |                |
|                | I. Water heaters, non-electric .....                                                                                                                                                                                                                                                                                                                                                                                                                             | 15           | 6              |
|                | II. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 14           | 5,5            |
| 84.18          | <b>Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:</b>                                                                                                                                                                                                                                                                                                              |              |                |
|                | A. For the separation of uranium isotopes (EURATOM) .....                                                                                                                                                                                                                                                                                                                                                                                                        | 5            | 4,5            |
|                | B. For the manufacture of the products mentioned in subheading 28.51A (EURATOM) .....                                                                                                                                                                                                                                                                                                                                                                            | 11           | 5,5            |
|                | C. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM) .....                                                                                                                                                                                                                                                                                   | 11           | 5,5            |

| Heading number       | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Rate of Duty        |                      |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------|
|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | autonomous %        | conventional %       |
| 1                    | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 3                   | 4                    |
| 84.18<br>(continued) | <b>D. Other:</b><br><b>I. Centrifuges:</b><br>a) Clothes-dryers, electrically operated, each of a dry linen capacity not exceeding 6 kg .....<br>b) Other .....<br><b>II. Machinery and apparatus (other than centrifuges) for filtering or purifying liquids or gases</b> .....                                                                                                                                                                                                                                                                                                                                                                                                                | 18<br>13<br>15      | 8<br>5<br>6          |
| 84.19                | <b>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:</b><br>A. Dish washing machines and appliances, electrically operated, with or without provision for drying .....<br>B. Other .....                                                                                                                                                                                                                                                                              | 18<br>13            | 7<br>5               |
| 84.20                | <b>Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds</b> .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 15                  | 6                    |
| 84.21                | <b>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</b> .....                                                                                                                                                                                                                                                                                                                                                                                                                        | 12                  | 6                    |
| 84.22                | <b>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:</b><br>A. Mechanical remote control manipulators, fixed or mobile, but not suitable for use in the hand, specially designed for handling highly radio-active substances (EURATOM) .....<br>B. Self-propelled cranes on wheels, not capable of running on rails .....<br>C. Rolling-mill machinery: roller tables for feeding and removing products; tilters and manipulators for ingots, balls, bars and slabs .....<br>D. Other ..... | 8<br>14<br>14<br>14 | 4<br>9<br>8,5<br>5,5 |

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Rate of Duty                        |                                         |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------------------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | autonomous %                        | conventional %                          |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3                                   | 4                                       |
| 84.23          | Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):<br>A. Excavating, levelling, tamping, boring and extracting machinery for earth, minerals or ores:<br>I. Self-propelled, track-laying or wheeled, not capable of running on rails .....<br>II. Other:<br>a) Boring and sinking machinery .....<br>b) Other .....<br>B. Pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments) ..... | 15<br><br><br><br>9<br>14<br><br>15 | 11<br><br><br><br>3,5<br>5,5<br><br>7,5 |
| 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                                  | 4,5                                     |
| 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                                  | 4,5                                     |
| 84.26          | Dairy machinery (including milking machines) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 11                                  | 5,5                                     |
| 84.27          | Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 12                                  | 6                                       |
| 84.28          | Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 12                                  | 5                                       |
| 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                                  | 6,5                                     |
| 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                                  | 5                                       |

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                            | Rate of Duty    |                   |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                        | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                      | 3               | 4                 |
| 84.31          | Machinery for making or finishing cellulosic pulp, paper or paperboard:                                                                                                                                                                                                                                                                                                                                                                |                 |                   |
|                | A. For making paper or paperboard .....                                                                                                                                                                                                                                                                                                                                                                                                | 12              | 5                 |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                         | 14              | 5,5               |
| 84.32          | Book-binding machinery, including book-sewing machines .....                                                                                                                                                                                                                                                                                                                                                                           | 11              | 4,5               |
| 84.33          | Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard .....                                                                                                                                                                                                                                                                                                                 | 13              | 5                 |
| 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. For founding and setting (for example, linotypes, monotypes, intertypes) .....                                                                                                                                                                                                                                                                                                                                                      | 6               | 2,5               |
|                | II. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                        | 13              | 5,5               |
|                | B. Blocks, plates, cylinders and other similar articles, other than lithographic stones .....                                                                                                                                                                                                                                                                                                                                          | 16              | 7                 |
|                | C. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                         | 14              | 5,5               |
| 84.35          | Other printing machinery; machines for uses ancillary to printing:                                                                                                                                                                                                                                                                                                                                                                     |                 |                   |
|                | A. Printing machinery:                                                                                                                                                                                                                                                                                                                                                                                                                 |                 |                   |
|                | I. Cylinder letterpress printing machines, printing only one side of the sheet at each pass:                                                                                                                                                                                                                                                                                                                                           |                 |                   |
|                | a) Single-revolution machines .....                                                                                                                                                                                                                                                                                                                                                                                                    | 12              | 6                 |
|                | b) Two-revolution machines .....                                                                                                                                                                                                                                                                                                                                                                                                       | 10              | 4                 |
|                | II. Rotary presses .....                                                                                                                                                                                                                                                                                                                                                                                                               | 11              | 4,5               |
|                | III. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                       | 11              | 5,5               |
|                | B. Machines for uses ancillary to printing .....                                                                                                                                                                                                                                                                                                                                                                                       | 13              | 6,5               |
| 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 .....                                                                                                                                                                                            | 12              | 5                 |
| 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              | 4,5               |
|                | B. Knitting machines .....                                                                                                                                                                                                                                                                                                                                                                                                             | 13              | 6                 |

| Heading number       | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Rate of Duty    |                   |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | autonomous<br>% | conventional<br>% |
| 1                    | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3               | 4                 |
| 84.37<br>(continued) | C. Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 10              | 4                 |
|                      | D. Machines for preparing yarns for use on the above machines, including warping and warp sizing machines .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 13              | 5                 |
| 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) .....                                                                                                                                                   | 12              | 5                 |
| 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              | 5                 |
| 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 presses, electrically heated .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 16              | 6,5               |
|                      | B. Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg; domestic clothes dryers (other than those of the centrifugal type):                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                 |                   |
|                      | I. Electrically operated .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 19              | 7,5               |
|                      | II. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 12              | 5                 |
|                      | C. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 13              | 5                 |
| 84.41                | Sewing machines; furniture specially designed for sewing machines; sewing machine needles:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |                   |
|                      | A. Sewing machines; furniture specially designed for sewing machines:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |                   |
|                      | I. Sewing machines (lock-stitch only), with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor; sewing machine heads (lock-stitch only), of a weight not exceeding 16 kg without motor or 17 kg including the motor:                                                                                                                                                                                                                                                                                                                                                                           |                 |                   |
|                      | a) Sewing machines having a value (not including frames, tables or furniture) of more than 65 UA each .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 12              | 6                 |
|                      | b) Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 12              | —                 |
|                      | II. Other sewing machines and other sewing machine heads .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 12              | 6                 |
|                      | III. Parts, including furniture specially designed for sewing machines ..                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 12              | 9                 |
|                      | B. Sewing machine needles .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 14              | 7                 |

| Heading number | Description                                                                                                                                                                                                                                                                                             | Rate of Duty    |                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                                                                                                         | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                                                                       | 3               | 4                 |
| 84.42          | Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery) .....                                                                                                                                                              | 13              | 5,5               |
| 84.43          | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries .....                                                                                                                                                                                        | 13              | 5                 |
| 84.44          | Rolling mills and rolls therefor:<br>A. Rolling mills specially designed for the recycling of irradiated nuclear fuels (EURATOM) .....                                                                                                                                                                  | 11              | 5,5               |
|                | B. Other .....                                                                                                                                                                                                                                                                                          | 13              | 7                 |
| 84.45          | Machine-tools for working metal or metal carbides, not being machines falling within heading No 84.49 or 84.50:<br>A. Specially designed for the recycling of irradiated nuclear fuels (for example, sheathing, unsheathing, shaping):<br>I. Automatic machines, numerically controlled (EURATOM) ..... | 11              | —                 |
|                | II. Other (EURATOM) .....                                                                                                                                                                                                                                                                               | 11              | 5,5               |
|                | B. Machine-tools operating by electro-erosion or other electrical processes; ultrasonic machine-tools:<br>I. Automatic machines, numerically controlled .....                                                                                                                                           | 8               | 6                 |
|                | II. Other .....                                                                                                                                                                                                                                                                                         | 8               | 3                 |
|                | C. Other machine-tools:<br>I. Lathes:<br>a) Automatic lathes, numerically controlled .....                                                                                                                                                                                                              | 10              | 8                 |
|                | b) Other .....                                                                                                                                                                                                                                                                                          | 10              | 7                 |
|                | II. Reaming machines:<br>a) Automatic machines, numerically controlled .....                                                                                                                                                                                                                            | 8               | 6                 |
|                | b) Other .....                                                                                                                                                                                                                                                                                          | 8               | 3                 |
|                | III. Planing machines:<br>a) Automatic machines, numerically controlled .....                                                                                                                                                                                                                           | 8               | 8                 |
|                | b) Other .....                                                                                                                                                                                                                                                                                          | 8               | 7                 |
|                | IV. Shaping machines, sawing machines and cutting machines, broaching machines and slotting machines:<br>a) Automatic machines, numerically controlled .....                                                                                                                                            | 6               | 5                 |
|                | b) Other .....                                                                                                                                                                                                                                                                                          | 6               | 2,5               |
|                | V. Milling machines; drilling and boring machines:<br>a) Automatic machines, numerically controlled .....                                                                                                                                                                                               | 12              | 10                |
|                | b) Other .....                                                                                                                                                                                                                                                                                          | 12              | 8                 |

| Heading number       | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Rate of Duty    |                   |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | autonomous<br>% | conventional<br>% |
| 1                    | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 3               | 4                 |
| 84.45<br>(continued) | <p>C. VI. Sharpening, trimming, trueing, grinding, polishing, lapping, dressing or surfacing machines and similar machines operating by means of grinding wheels, abrasives or polishing products:</p> <p>a) Fitted with a micrometric adjusting system within the meaning of Additional Note 2 to this Chapter:</p> <p>1. Automatic machines, numerically controlled ..... 10 8</p> <p>2. Other ..... 10 7</p> <p>b) Other:</p> <p>1. Automatic machines, numerically controlled ..... 4 3</p> <p>2. Other ..... 4 2,5</p> <p>VII. Jig boring machines:</p> <p>a) Automatic machines, numerically controlled ..... 6 5</p> <p>b) Other ..... 6 2,5</p> <p>VIII. Gear-cutting machines:</p> <p>a) For cutting cylindrical gears:</p> <p>1. Automatic machines, numerically controlled ..... 10 8</p> <p>2. Other ..... 10 7</p> <p>b) For cutting other gears:</p> <p>1. Automatic machines, numerically controlled ..... 6 5</p> <p>2. Other ..... 6 4,5</p> <p>IX. Presses, other than those falling within subheadings 84.45 C X and C XI:</p> <p>a) Automatic presses, numerically controlled ..... 12 10</p> <p>b) Other ..... 12 8</p> <p>X. Bending, forming, folding, flattening, shearing, punching and notching machines:</p> <p>a) Automatic machines, numerically controlled ..... 8 6</p> <p>b) Other ..... 8 3</p> <p>XI. Forging machines and stamping machines:</p> <p>a) Automatic machines, numerically controlled ..... 6 6</p> <p>b) Other ..... 6 3</p> <p>XII. Other ..... 9 7</p> |                 |                   |
| 84.46                | Machine-tools for working wood, cork, bone, ebonite (vulcanite, hard like mineral materials or for working glass in the cold, other than machines falling within heading No 84.49 ..... 13 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                   |
| 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 9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |                   |
| 84.48                | Accessories and parts suitable for use solely or principally with the machines falling within headings Nos 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand ..... 8 3,5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                   |

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                        | Rate of Duty |                |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                    | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                  | 3            | 4              |
| 84.49          | Tools for working in the hand, pneumatic or with self-contained non-electric motor .....                                                                                                                                                                                                                                                                                                                           | 13           | 6,5            |
| 84.50          | Gas-operated welding, brazing, cutting and surface tempering appliances                                                                                                                                                                                                                                                                                                                                            | 12           | 5              |
| 84.51          | Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines:                                                                                                                                                                                                                                                                                                                 |              |                |
|                | A. Typewriters .....                                                                                                                                                                                                                                                                                                                                                                                               | 16           | 6,5            |
|                | B. Cheque-writing machines .....                                                                                                                                                                                                                                                                                                                                                                                   | 13           | 5              |
| 84.52          | Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:                                                                                                                                                                                                                                            |              |                |
|                | A. Electronic calculating machines .....                                                                                                                                                                                                                                                                                                                                                                           | 14           | 14             |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                                                                                                     | 12           | 5,5            |
| 84.53          | Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included                                                                                                                                                                                         | 11           | 7              |
| 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           | 6,5            |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                                                                                                     | 15           | 6              |
| 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           | 7              |
|                | B. Parts and accessories for electronic calculating machines falling within subheading 84.52A .....                                                                                                                                                                                                                                                                                                                | 14           | 10,5           |
|                | C. Other .....                                                                                                                                                                                                                                                                                                                                                                                                     | 12           | 6              |
| 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           | 5              |



| Heading<br>number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Rate of Duty                                                               |                                                                       |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|-----------------------------------------------------------------------|
|                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | autonomous<br>%                                                            | conventional<br>%                                                     |
| 1                 | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 3                                                                          | 4                                                                     |
| 84.57             | <b>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:</b><br><br>A. Glass-working machines (other than machines for working glass in the cold) .....<br><br>B. Machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 11<br><br>12                                                               | 4,5<br><br>5                                                          |
| 84.58             | <b>Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance .....</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 13                                                                         | 5                                                                     |
| 84.59             | <b>Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:</b><br><br>A. For the manufacture of the products mentioned in subheading 28.51A (EURATOM) .....<br><br>B. Nuclear reactors:<br>I. Nuclear reactors (EURATOM) .....<br>II. Parts:<br>a) Fuel elements, not irradiated, of natural uranium (EURATOM)<br>b) Fuel elements, not irradiated, of enriched uranium (EURATOM)<br>c) Other (EURATOM) .....<br><br>C. Specially designed for the recycling of irradiated nuclear fuels (for example, sintering of radio-active metal oxides, sheathing) (EURATOM)<br><br>D. Rope or cable making machinery, including electric wire and cable making machines:<br>I. Stranding, twisting, cabling and similar machines and appliances ..<br>II. Other machines and appliances (for example, reinforcing, taping, insulating and the like for the preparation, coating, finishing of ropes and cables) .....<br><br>E. Other ..... | 11<br><br>10<br><br>10<br>10<br>10<br><br>11<br><br>12<br><br>14<br><br>15 | 5,5<br><br>—<br><br>—<br>—<br>—<br><br>5,5<br><br>5<br><br>7<br><br>6 |
| 84.60             | <b>Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials .....</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 13                                                                         | 5                                                                     |

| Heading<br>number | Description                                                                                                                                                                                                                                                                                                                     | Rate of Duty    |                   |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                                                                                                                                                                 | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                                                                                                                                                                               | 3               | 4                 |
| 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              | 6                 |
|                   | B. Other .....                                                                                                                                                                                                                                                                                                                  | 16              | 6,5               |
| 84.62             | Ball, roller or needle roller bearings .....                                                                                                                                                                                                                                                                                    | 18              | 9                 |
| 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 .....                                                                                       | 16              | 7                 |
| 84.64             | Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings ..... | 14              | 5,5               |
| 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:                                                                                                                                                       |                 |                   |
|                   | A. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm .....                                                                                                                                                                | 15              | 4,5               |
|                   | B. Other .....                                                                                                                                                                                                                                                                                                                  | 15              | 6                 |

## 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 of heading No 70.11; or
  - (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 20 kg.

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).
4. For the purposes of heading No 85.19, "printed circuits" are to be taken to be circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).
- The term "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No 85.21.
5. For the purposes of heading No 85.21:
  - (A) "Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field;
  - (B) "Electronic microcircuits" are to be taken to be:
    - (a) Microassemblies of the "fagot" module, moulded module, micromodule and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and interconnected;
    - (b) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Rate of Duty                                 |                                              |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|----------------------------------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | autonomous<br>%                              | conventional<br>%                            |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 3                                            | 4                                            |
| 85.01          | Electrical goods of the following descriptions: generators, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:<br><br>A. Generators, motors (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters:<br>I. Synchronous motors of an output of not more than 18 watts .....<br>II. Other .....<br><br>B. Transformers, static converters, rectifiers and rectifying apparatus; inductors .....<br><br>C. Parts ..... | <br><br><br><br><br>14<br>12<br><br>16<br>15 | <br><br><br><br><br>8,5<br>5<br><br>6,5<br>6 |
| 85.02          | Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads .....                                                                                                                                                                              | 15                                           | 6                                            |
| 85.03          | Primary cells and primary batteries .....                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 20                                           | 20                                           |
| 85.04          | Electric accumulators:<br><br>A. Lead-acid accumulators .....<br><br>B. Other .....<br><br>C. Parts:<br>I. Wooden separators .....<br>II. Other .....                                                                                                                                                                                                                                                                                                                                               | <br><br>20<br>17<br><br>10<br>17             | <br><br>10<br>7,5<br><br>4<br>8,5            |

| Heading number | Description                                                                                                                                                                                                                                                                            | Rate of Duty    |                   |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                                                                                        | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                                                      | 3               | 4                 |
| 85.05          | Tools for working in the hand, with self-contained electric motor .....                                                                                                                                                                                                                | 14              | 7                 |
| 85.06          | Electro-mechanical domestic appliances, with self-contained electric motor                                                                                                                                                                                                             | 19              | 7,5               |
| 85.07          | Shavers and hair clippers, with self-contained electric motor:                                                                                                                                                                                                                         |                 |                   |
|                | A. Shavers .....                                                                                                                                                                                                                                                                       | 13              | 6,5               |
|                | B. Hair clippers .....                                                                                                                                                                                                                                                                 | 14              | 5,5               |
| 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); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines: |                 |                   |
|                | A. Starter motors, generators and cut-outs .....                                                                                                                                                                                                                                       | 14              | 8,5               |
|                | B. Ignition magnetos, including magneto-dynamos and magnetic flywheels                                                                                                                                                                                                                 | 18              | 7                 |
|                | C. Glow plugs .....                                                                                                                                                                                                                                                                    | 21              | 10,5              |
|                | D. Other .....                                                                                                                                                                                                                                                                         | 20              | 9                 |
| 85.09          | Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles:                                                                                                                                                 |                 |                   |
|                | A. Lighting equipment, other than equipment of heading No 85.08 .....                                                                                                                                                                                                                  | 17              | 7                 |
|                | B. Sound signalling equipment .....                                                                                                                                                                                                                                                    | 14              | 8,5               |
|                | C. Other .....                                                                                                                                                                                                                                                                         | 15              | 9                 |
| 85.10          | Portable electric battery and magneto lamps, other than lamps falling within heading No 85.09:                                                                                                                                                                                         |                 |                   |
|                | A. Miners' safety lamps .....                                                                                                                                                                                                                                                          | 15              | 7,5               |
|                | B. Other .....                                                                                                                                                                                                                                                                         | 18              | 13                |

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Rate of Duty                     |                                     |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-------------------------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | autonomous %                     | conventional %                      |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 3                                | 4                                   |
| 85.11          | Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting:<br>A. Furnaces, ovens, induction and dielectric heating equipment:<br>I. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM) .....<br>II. Other .....<br>B. Electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting, for any material ..                                                                                                                          | 11<br>14<br>15                   | 5,5<br>5,5<br>7,5                   |
| 85.12          | Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:<br>A. Electric instantaneous or storage water heaters and immersion heaters<br>B. Electric soil heating apparatus and electric space heating apparatus ....<br>C. Electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) .....<br>D. Electric smoothing irons .....<br>E. Electro-thermic domestic appliances .....<br>F. Electric heating resistors ..... | 20<br>21<br>19<br>20<br>19<br>18 | 8<br>8,5<br>9,5<br>11,5<br>7,5<br>7 |
| 85.13          | Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):<br>A. Apparatus for carrier-current line systems .....<br>B. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 16<br>15                         | 6,5<br>7,5                          |
| 85.14          | Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 18                               | 7                                   |

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Rate of Duty    |                   |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 3               | 4                 |
| 85.15          | <p>Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:</p> <p>A. Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras:</p> <p>I. Transmitters ..... 18 7</p> <p>II. Transmitter-receivers ..... 20 11</p> <p>III. Receivers, whether or not combined with a sound recorder or reproducer ..... 22 14</p> <p>IV. Television cameras ..... 17 7</p> <p>B. Other apparatus ..... 16 10</p> <p>C. Parts of the goods of subheadings A and B above:</p> <p>I. Cabinets and cases:</p> <p>a) Of wood ..... 16 6,5</p> <p>b) Of other materials ..... 20 8</p> <p>II. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm ..... 22 9</p> <p>III. Other ..... 22 13</p> |                 |                   |
| 85.16          | Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields ..... 15 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 15              | 6                 |
| 85.17          | Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No 85.09 or 85.16 ..... 15 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 15              | 6                 |
| 85.18          | Electrical capacitors, fixed or variable ..... 17 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 17              | 7                 |
| 85.19          | <p>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, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:</p> <p>A. Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits ..... 16 6,5</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 16              | 6,5               |

| Heading number       | Description                                                                                                                                                                                                                                                                                                                           | Rate of Duty    |                   |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                      |                                                                                                                                                                                                                                                                                                                                       | autonomous<br>% | conventional<br>% |
| 1                    | 2                                                                                                                                                                                                                                                                                                                                     | 3               | 4                 |
| 85.19<br>(continued) | B. Resistors, fixed or variable (including potentiometers), other than heating resistors .....                                                                                                                                                                                                                                        | 16              | 8                 |
|                      | C. Printed circuits .....                                                                                                                                                                                                                                                                                                             | 15              | 10                |
|                      | D. Switchboards and control panels .....                                                                                                                                                                                                                                                                                              | 14              | 5,5               |
| 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 for lighting .....                                                                                                                                                                                                                                                                                                  | 15              | 6                 |
|                      | B. Other .....                                                                                                                                                                                                                                                                                                                        | 18              | 7                 |
|                      | C. Parts .....                                                                                                                                                                                                                                                                                                                        | 15              | 7,5               |
| 85.21                | Thermionic, cold cathode and photo-cathode 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; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; electronic microcircuits: |                 |                   |
|                      | A. Valves and tubes:                                                                                                                                                                                                                                                                                                                  |                 |                   |
|                      | I. Rectifying valves and tubes .....                                                                                                                                                                                                                                                                                                  | 20              | 8                 |
|                      | II. Camera tubes and image converters; multipliers and the like .....                                                                                                                                                                                                                                                                 | 17              | 7                 |
|                      | III. Cathode-ray tubes for television sets .....                                                                                                                                                                                                                                                                                      | 19              | 15                |
|                      | IV. Other .....                                                                                                                                                                                                                                                                                                                       | 19              | 7,5               |
|                      | B. Photocells, including photo-transistors .....                                                                                                                                                                                                                                                                                      | 16              | 6,5               |
|                      | C. Mounted piezo-electric crystals .....                                                                                                                                                                                                                                                                                              | 20              | 8                 |
|                      | D. Diodes, transistors and similar semi-conductor devices; electronic microcircuits .....                                                                                                                                                                                                                                             | 21              | 17                |
|                      | E. Parts .....                                                                                                                                                                                                                                                                                                                        | 15              | 9                 |
| 85.22                | Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter:                                                                                                                                                                                                               |                 |                   |
|                      | A. For the manufacture of the products mentioned in subheading 28.51A (EURATOM) .....                                                                                                                                                                                                                                                 | 11              | 5,5               |
|                      | B. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM) .....                                                                                                                                                        | 11              | 5,5               |
|                      | C. Other .....                                                                                                                                                                                                                                                                                                                        | 13              | 8                 |



| Heading number | Description                                                                                                                                                                                                                                                                             | Rate of Duty    |                                                                                               |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------------------------------------------------------------------------------|
|                |                                                                                                                                                                                                                                                                                         | autonomous<br>% | conventional<br>%                                                                             |
| 1              | 2                                                                                                                                                                                                                                                                                       | 3               | 4                                                                                             |
| 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              | 11                                                                                            |
| 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               | 9                                                                                             |
|                | B. Heating resistors, other than those falling within heading No 85.12 ....                                                                                                                                                                                                             | 14              | 5,5                                                                                           |
|                | C. Other .....                                                                                                                                                                                                                                                                          | 12              | 8                                                                                             |
| 85.25          | Insulators of any material:                                                                                                                                                                                                                                                             |                 |                                                                                               |
|                | A. Of ceramic materials .....                                                                                                                                                                                                                                                           | 19              | 10<br>with a min.<br>of 15 UA<br>per 100 kg<br>gross, the<br>duty not to<br>exceed<br>19% (a) |
|                | B. Of artificial plastic materials or of glass fibre .....                                                                                                                                                                                                                              | 19              | 15                                                                                            |
|                | C. Of other materials .....                                                                                                                                                                                                                                                             | 19              | 10                                                                                            |
| 85.26          | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No 85.25: |                 |                                                                                               |
|                | A. Of ceramic materials or of glass .....                                                                                                                                                                                                                                               | 17              | 12                                                                                            |
|                | B. Of hardened rubber or of bituminous materials .....                                                                                                                                                                                                                                  | 14              | 7                                                                                             |
|                | C. Of artificial plastic materials .....                                                                                                                                                                                                                                                | 19              | 14                                                                                            |
|                | D. Of other materials .....                                                                                                                                                                                                                                                             | 16              | 10                                                                                            |
| 85.27          | Electrical conduit tubing and joints therefor, of base metal lined with insulating material .....                                                                                                                                                                                       | 14              | 7                                                                                             |
| 85.28          | Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter .....                                                                                                                                                         | 14              | 5,5                                                                                           |

(a) The 19% ad valorem ceiling shall only apply to insulators of a value of more than 60 UA per 100 kg.

*SECTION XVII***VEHICLES, AIRCRAFT, AND PARTS THEREOF;  
VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT****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, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No 39.07);
  - (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 Chapter 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. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
  - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
  - (b) In Chapter 87 if designed to travel over land or over both land and water;
  - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles falling within the heading in which the air-cushion vehicles are classified under the above provisions.

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Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and traffic control equipment for hovertrain transport systems as traffic control equipment for railways.

**Additional Note**

*Tools and articles necessary for the maintenance repair of vehicles are to be classified with those vehicles if imported with them. Other accessories imported with vehicles are also to be classified therewith if they form part of the normal equipment of the vehicles and are normally sold with them.*

## CHAPTER 86

**RAILWAY AND TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY  
AND TRAMWAY TRACK FIXTURES AND FITTINGS;  
TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS (NOT ELECTRICALLY POWERED)**

**Notes**

1. This Chapter does not cover:
  - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No 44.07 or 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) Axle, 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 number | Description                                                                                                                                                                               | Rate of Duty    |                   |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                           | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                         | 3               | 4                 |
| 86.01          | Steam rail locomotives and tenders .....                                                                                                                                                  | 13              | 6,5               |
| 86.02          | Electric rail locomotives, battery operated or powered from an external source of electricity .....                                                                                       | 14              | 7                 |
| 86.03          | Other rail locomotives .....                                                                                                                                                              | 13              | 5                 |
| 86.04          | Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys:                                                                |                 |                   |
|                | A. Electric railway and tramway coaches, vans and trucks (powered from an external source of electricity) .....                                                                           | 14              | 7                 |
|                | B. Other .....                                                                                                                                                                            | 13              | 6,5               |
| 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              | 5                 |
| 86.06          | Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles .....                                                                                      | 13              | 5                 |

| Heading number | Description                                                                                                                                                                                                                                       | Rate of Duty    |                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                                                   | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                 | 3               | 4                 |
| 86.07          | <b>Railway and tramway goods vans, goods wagons and trucks:</b>                                                                                                                                                                                   |                 |                   |
|                | A. Specially designed for the transport of highly radio-active material (EURATOM) .....                                                                                                                                                           | 10              | 5                 |
|                | B. Other .....                                                                                                                                                                                                                                    | 14              | 5,5               |
| 86.08          | <b>Containers specially designed and equipped for carriage by one or more modes of transport:</b>                                                                                                                                                 |                 |                   |
|                | A. Containers with an anti-radiation lead covering, for the transport of radio-active materials (EURATOM) .....                                                                                                                                   | 10              | 5                 |
|                | B. Other .....                                                                                                                                                                                                                                    | 15              | 6                 |
| 86.09          | <b>Parts of railway and tramway locomotives and rolling-stock:</b>                                                                                                                                                                                |                 |                   |
|                | A. Bogies, bissel-bogies and the like, and parts thereof .....                                                                                                                                                                                    | 13              | 5                 |
|                | B. Brakes and parts thereof .....                                                                                                                                                                                                                 | 11              | 4,5               |
|                | C. Axles, assembled or not; wheels and parts thereof .....                                                                                                                                                                                        | 15              | 6                 |
|                | D. Axle-boxes and parts thereof .....                                                                                                                                                                                                             | 15              | 7,5               |
|                | E. Other .....                                                                                                                                                                                                                                    | 14              | 5,5               |
| 86.10          | <b>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:</b> |                 |                   |
|                | A. Railway and tramway track fixtures and fittings; parts thereof .....                                                                                                                                                                           | 13              | 6                 |
|                | 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              | 6                 |

## CHAPTER 87

## VEHICLES, OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS THEREOF

NB. — The headings of this Chapter are to be taken not to apply to railway or tramway rolling-stock designed solely for running on rails.

## Notes

- For the purposes of this Chapter, tractors are deemed to be vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.
- Motor chassis fitted with cabs are to be treated as falling within heading No 87.02 and not within heading No 87.04.
- Headings Nos 87.10 and 87.14 are to be taken not to apply to children's cycles which are not fitted with ball bearings nor to children's cycles which, though fitted with ball bearings, are not constructed in the normal form of adults' cycles. Such children's cycles are to be treated as falling within heading No 97.01.

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Rate of Duty |                |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 3            | 4              |
| 87.01          | <b>Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys:</b><br>A. Agricultural walking tractors, with either a spark ignition or a compression ignition engine, of a cylinder capacity of:<br>I. 1,000 cc or less ..... 12      6<br>II. More than 1,000 cc ..... 18      9<br>B. Agricultural tractors (excluding walking tractors) and forestry tractors, wheeled (a) ..... 20      18<br>C. Other ..... 20      20                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |              |                |
| 87.02          | <b>Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No 87.09):</b><br>A. For the transport of persons, including vehicles designed for the transport of both passengers and goods:<br>I. With either a spark ignition or a compression ignition engine:<br>a) Motor coaches and buses with either a spark ignition engine of a cylinder capacity of 2,800 cc or more or a compression ignition engine of a cylinder capacity of 2,500 cc or more ..... 29      22<br>b) Other ..... 29      11<br>II. With other engines ..... 25      12,5<br>B. For the transport of goods or materials:<br>I. Motor lorries specially designed for the transport of highly radioactive materials (EURATOM) ..... 10      8<br>II. Other:<br>a) With either a spark ignition or a compression ignition engine:<br>1. Motor lorries with either a spark ignition engine of a cylinder capacity of 2,800 cc or more or a compression ignition engine of a cylinder capacity of 2,500 cc or more .. 28      22<br>2. Other ..... 28      11<br>b) With other engines ..... 25      10 |              |                |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Rate of Duty    |                   |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3               | 4                 |
| 87.03          | Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No 87.02 .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 25              | 10                |
| 87.04          | Chassis fitted with engines, for the motor vehicles falling within heading No 87.01, 87.02 or 87.03:<br>A. Chassis for tractors falling within subheading 87.01B or C; chassis for motor vehicles falling within heading No 87.02, fitted with either a spark ignition engine of a cylinder capacity of 2,800 cc or more or a compression ignition engine of a cylinder capacity of 2,500 cc or more<br>B. Other .....                                                                                                                                                                                                                                                                                                                                                                  | 29<br>29        | 22<br>11          |
| 87.05          | Bodies (including cabs), for the motor vehicles falling within heading No 87.01, 87.02 or 87.03:<br>A. For the industrial assembly of:<br>Agricultural walking tractors falling within subheading 87.01A,<br>Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15,<br>Motor vehicles for the transport of goods or materials, with either a spark ignition engine of a cylinder capacity of less than 2,800 cc or a compression ignition engine of a cylinder capacity of less than 2,500 cc,<br>Special purpose motor lorries and vans of heading No 87.03 (a) .....<br>B. Other .....                                                                                     | 24<br>24        | 12<br>20          |
| 87.06          | Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03:<br>A. For the industrial assembly of:<br>Agricultural walking tractors falling within subheading 87.01A.<br>Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15,<br>Motor vehicles for the transport of goods or materials, with either a spark ignition engine of a cylinder capacity of less than 2,800 cc or a compression ignition engine of a cylinder capacity of less than 2,500 cc,<br>Special purpose motor lorries and vans of heading No 87.03 (a) .....<br>B. Other:<br>I. Wheel parts in star form, cast in one piece, of iron or steel .....<br>II. Other ..... | 19<br>19<br>19  | 7<br>7<br>12      |
| 87.07          | Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles:<br>A. Trucks specially designed for the transport of highly radio-active materials (EURATOM) .....                                                                                                                                                                                                                                                                                                                                                          | 10              | 5                 |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Heading number       | Description                                                                                                                  | Rate of Duty |                |
|----------------------|------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                      |                                                                                                                              | autonomous % | conventional % |
| 1                    | 2                                                                                                                            | 3            | 4              |
| 87.07<br>(continued) | B. Straddle carriers .....                                                                                                   | 20           | 7,5            |
|                      | C. Other trucks; tractors:                                                                                                   |              |                |
|                      | I. Fitted with self-actuated lifting equipment .....                                                                         | 16           | 7              |
|                      | II. Other .....                                                                                                              | 22           | 9,5            |
|                      | D. Parts .....                                                                                                               | 20           | 8              |
| 87.08                | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles:       |              |                |
|                      | A. Tanks and parts thereof .....                                                                                             | 5            | 4,5            |
|                      | B. Other armoured fighting vehicles and parts thereof .....                                                                  | 10           | 5              |
| 87.09                | Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds ..... | 26           | 10,5           |
| 87.10                | Cycles (including delivery tricycles), not motorised .....                                                                   | 21           | 17             |
| 87.11                | Invalid carriages, fitted with means of mechanical propulsion (motorised or not) .....                                       | 17           | 8,5            |
| 87.12                | Parts and accessories of articles falling within heading No 87.09, 87.10 or 87.11:                                           |              |                |
|                      | A. Of motor-cycles .....                                                                                                     | 24           | 9,5            |
|                      | B. Other .....                                                                                                               | 20           | 8              |
| 87.13                | Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof .....      | 18           | 7              |
| 87.14                | Other vehicles (including trailers), not mechanically propelled, and parts thereof:                                          |              |                |
|                      | A. Animal-drawn vehicles .....                                                                                               | 14           | 7              |
|                      | B. Trailers and semi-trailers:                                                                                               |              |                |
|                      | I. Specially designed for the transport of highly radio-active materials (EURATOM) .....                                     | 10           | 8              |
|                      | II. Other .....                                                                                                              | 20           | 8              |
|                      | C. Other vehicles:                                                                                                           |              |                |
|                      | I. Specially designed for the transport of highly radio-active materials (EURATOM) .....                                     | 10           | 5              |
|                      | II. Other .....                                                                                                              | 14           | 5,5            |
|                      | D. Parts .....                                                                                                               | 15           | 6              |



## CHAPTER 88

AIRCRAFT AND PARTS THEREOF; PARACHUTES; CATAPULTS AND  
SIMILAR AIRCRAFT LAUNCHING GEAR; GROUND FLYING TRAINERS

## Additional Note

*For the purpose of subheading 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 equipment except permanently-fitted items of equipment.*

| Heading<br>number | Description                                                                                                       | Rate of Duty    |                   |
|-------------------|-------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                   | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                 | 3               | 4                 |
| 88.01             | Balloons and airships .....                                                                                       | 18              | 9                 |
| 88.02             | Flying machines, gliders, and kites; rotochutes:                                                                  |                 |                   |
|                   | A. Not mechanically propelled .....                                                                               | 18              | 7                 |
|                   | B. Mechanically propelled:                                                                                        |                 |                   |
|                   | I. Helicopters of an unladen weight:                                                                              |                 |                   |
|                   | a) Not exceeding 2,000 kg .....                                                                                   | 15              | 15                |
|                   | b) Exceeding 2,000 kg .....                                                                                       | 12              | 5                 |
|                   | II. Other, of an unladen weight:                                                                                  |                 |                   |
|                   | a) Not exceeding 2,000 kg .....                                                                                   | 15              | 12                |
|                   | b) Exceeding 2,000 kg but not exceeding 15,000 kg .....                                                           | 14              | 5,5               |
|                   | c) Exceeding 15,000 kg .....                                                                                      | 12              | 5                 |
| 88.03             | Parts of goods falling in heading No 88.01 or 88.02:                                                              |                 |                   |
|                   | A. Of balloons or airships .....                                                                                  | 17              | 8,5               |
|                   | B. Other .....                                                                                                    | 12 (a)          | 5                 |
| 88.04             | Parachutes and parts thereof and accessories thereto .....                                                        | 15              | 9                 |
| 88.05             | Catapults and similar aircraft launching gear; ground flying trainers; parts<br>of any of the foregoing articles: |                 |                   |
|                   | A. Catapults and similar aircraft launching gear; parts thereof .....                                             | 17              | 8,5               |
|                   | B. Ground flying trainers; parts thereof .....                                                                    | 13              | 5                 |

(a) Duty temporarily suspended in respect of articles intended to be fitted in aircraft imported duty free or built within the Community. This suspension is subject to compliance with formalities and conditions to be determined by the competent national authorities.

## CHAPTER 89

## SHIPS, BOATS AND FLOATING STRUCTURES

## Note

A hull, unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified within heading No 89.01 if it does not have the essential character of a vessel of a particular kind.

## Additional Notes

1. Subheadings 89.01 B I and 89.02 B I are to be taken to apply only to vessels, designed as sea-going, having a hull of an overall length (excluding any projecting parts) of not less than 12 m. However, fishing boats and lifeboats, designed as sea-going, shall be considered as sea-going vessels regardless of their length.
2. Subheading 89.03 A is to be taken to apply only to vessels and floating docks, designed as sea-going.

| Heading number | Description                                                                                                                                                                                                                               | Rate of Duty                        |                                    |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------|
|                |                                                                                                                                                                                                                                           | autonomous<br>%                     | conventional<br>%                  |
| 1              | 2                                                                                                                                                                                                                                         | 3                                   | 4                                  |
| 89.01          | Ships, boats and other vessels not falling within any of the following headings of this Chapter:<br>A. Warships .....<br>B. Other:<br>I. Sea-going vessels .....<br>II. Other:<br>a) Weighing 100 kg or less each .....<br>b) Other ..... | Free<br><br><br>Free<br><br>13<br>8 | Free<br><br><br>Free<br><br>5<br>3 |
| 89.02          | Vessels specially designed for towing (tugs) or pushing other vessels:<br>A. Tugs .....<br>B. Pusher craft:<br>I. Sea-going .....<br>II. Other .....                                                                                      | Free<br><br>Free<br>8               | Free<br><br>Free<br>3              |
| 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:<br>A. Sea-going .....<br>B. Other .....                             | Free<br><br>8                       | Free<br><br>4                      |
| 89.04          | Ships, boats and other vessels for breaking up (a) .....                                                                                                                                                                                  | Free                                | Free                               |
| 89.05          | Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons) .....                                                                                                                                | 10                                  | 7                                  |

(a) Exemption shall be granted subject to conditions to be determined by the competent authorities.

*SECTION XVIII*

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,  
CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS  
AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS;  
SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS  
AND REPRODUCERS, MAGNETIC; PARTS THEREOF

*CHAPTER 90*

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION,  
MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; PARTS THEREOF

**Notes**

1. This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No 40.14, of leather or of composition leather, falling within heading No 42.04, or of textile material (heading No 59.17);
- (b) Refractory goods of heading No 69.03; laboratory, chemical or industrial wares of heading No 69.09;
- (c) Glass mirrors, not optically worked, falling within heading No 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No 83.12 or Chapter 71;
- (d) Goods falling within heading No 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18;
- (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No 39.07);
- (f) Pumps incorporating measuring devices, of heading No 84.10; weight-operated counting and checking machinery, and separately imported weights for balances (heading No 84.20); lifting and handling machinery of heading No 84.22; fittings for adjusting work or tools on machine-tools, of heading No 84.48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); valves and other appliances of heading No 84.61;
- (g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No 85.09, and radio navigational aid or radar apparatus of heading No 85.15;
- (h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No 92.11); magnetic sound-heads (heading No 92.13);
- (ij) Articles of Chapter 97;
- (k) Capacity measures, which are to be classified according to the material of which they are made; or
- (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No 39.07 or Section XV).

2. Subject to Note 1 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:
- 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;
  - 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.
- 3 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.
- 4 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.
5. Heading No 90.28 is to be taken to apply, and apply only, to:
- Instruments or apparatus for measuring or checking electrical quantities;
  - Machines, appliances, instruments or apparatus of a kind described in heading No 90.14, 90.15, 19.16, 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;
  - Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations; and
  - Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.
6. 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 number | Description                                                                                                                                                                                         | Rate of Duty    |                   |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                     | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                   | 3               | 4                 |
| 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 .....                                                                                                                                         | 17              | 14                |
|                | B. Sheets or plates of polarising material .....                                                                                                                                                    | 18              | 9                 |
| 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              | 14                |
| 90.03          | Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like .....                                                                                          | 19              | 7,5               |

| Heading number | Description                                                                                                                                                                                                                                                                                  | Rate of Duty    |                   |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                                                                                              | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                                                            | 3               | 4                 |
| 90.04          | Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other .....                                                                                                                                                                                               | 19              | 9,5               |
| 90.05          | Refracting telescopes (monocular and binocular), prismatic or not .....                                                                                                                                                                                                                      | 20              | 13                |
| 90.06          | Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy .....                                                                                                | 17              | 12                |
| 90.07          | Photographic cameras; photographic flashlight apparatus:                                                                                                                                                                                                                                     |                 |                   |
|                | A. Photographic cameras .....                                                                                                                                                                                                                                                                | 18              | 13                |
|                | B. Photographic flashlight apparatus .....                                                                                                                                                                                                                                                   | 16              | 8                 |
| 90.08          | Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles:                                                                                                                                                                               |                 |                   |
|                | A. Cameras and sound recorders, combined or not .....                                                                                                                                                                                                                                        | 16              | 10                |
|                | B. Projectors and sound reproducers, combined or not .....                                                                                                                                                                                                                                   | 19              | 11                |
| 90.09          | Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers .....                                                                                                                                                                 | 18              | 10,5              |
| 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 (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors: |                 |                   |
|                | A. Photo-copying apparatus incorporating an optical system .....                                                                                                                                                                                                                             | 18              | 13                |
|                | B. Thermo-copying apparatus .....                                                                                                                                                                                                                                                            | 15              | 6                 |
|                | C. Other .....                                                                                                                                                                                                                                                                               | 15              | 7                 |
| 90.11          | Microscopes and diffraction apparatus, electron and proton .....                                                                                                                                                                                                                             | 15              | 9                 |
| 90.12          | Compound optical microscopes, whether or not provided with means for photographing or projecting the image .....                                                                                                                                                                             | 18              | 10,5              |
| 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              | 11                |

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                        | Rate of Duty |                |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                                                                                                                    | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                  | 3            | 4              |
| 90.14          | Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders:                                                                                                                                                                                                  |              |                |
|                | A. Compasses .....                                                                                                                                                                                                                                                                                                                                                 | 17           | 10,5           |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                                                     | 17           | 8,5            |
| 90.15          | Balances of a sensitivity of 5 cg or better, with or without their weights ..                                                                                                                                                                                                                                                                                      | 18           | 9              |
| 90.16          | Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors: |              |                |
|                | A. Drawing, marking-out and mathematical calculating instruments .....                                                                                                                                                                                                                                                                                             | 16           | 8              |
|                | B. Measuring or checking instruments, appliances and machines; profile projectors .....                                                                                                                                                                                                                                                                            | 15           | 9              |
| 90.17          | Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments) .....                                                                                                                                                                                                                         | 16           | 8              |
| 90.18          | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators) .....                                                                                                     | 16           | 6,5            |
| 90.19          | Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; deaf-aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:                                                           |              |                |
|                | A. Artificial limbs, eyes, teeth and other artificial parts of the body:                                                                                                                                                                                                                                                                                           |              |                |
|                | I. Artificial teeth and dental fittings .....                                                                                                                                                                                                                                                                                                                      | 17           | 7              |
|                | II. Artificial eyes .....                                                                                                                                                                                                                                                                                                                                          | 14           | 5,5            |
|                | III. Other .....                                                                                                                                                                                                                                                                                                                                                   | 16           | 10             |
|                | B. Deaf-aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:                                                                                                                                                                                                                                   |              |                |
|                | I. Deaf-aids .....                                                                                                                                                                                                                                                                                                                                                 | 12           | 5              |
|                | II. Other .....                                                                                                                                                                                                                                                                                                                                                    | 13           | 8              |
|                | C. Other .....                                                                                                                                                                                                                                                                                                                                                     | 15           | 9              |

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Rate of Duty |                |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 3            | 4              |
| 90.20          | Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like .....                                                                                                                                                                   | 16           | 6,5            |
| 90.21          | Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses .....                                                                                                                                                                                                                                                                                                                                  | 12           | 5              |
| 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           | 6              |
| 90.23          | Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:                                                                                                                                                                                                                                                                                                                             |              |                |
|                | A. Mercury or other liquid-filled thermometers, for direct reading .....                                                                                                                                                                                                                                                                                                                                                                                                                   | 21           | 12             |
|                | B. Hygrometers and psychrometers .....                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 14           | 11             |
|                | C. Hydrometers and similar instruments, with or without thermometers; optical pyrometers .....                                                                                                                                                                                                                                                                                                                                                                                             | 17           | 10,5           |
|                | D. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 17           | 7              |
| 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) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 18           | 11             |
|                | B. Thermostats .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 15           | 9              |
|                | C. Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 16           | 10             |
| 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           | 10             |
| 90.26          | Gas, liquid and electricity supply or production meters; calibrating meters therefor .....                                                                                                                                                                                                                                                                                                                                                                                                 | 15           | 9              |

| Heading number | Description                                                                                                                                                                                                                             | Rate of Duty |                |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                         | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                       | 3            | 4              |
| 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                                                                                                                                                              | 16           | 6,5            |
|                | B. Speed indicators and tachometers .....                                                                                                                                                                                               | 18           | 9              |
|                | C. Stroboscopes .....                                                                                                                                                                                                                   | 14           | 8,5            |
| 90.28          | Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:                                                                                                                                       |              |                |
|                | A. Electronic instruments and apparatus .....                                                                                                                                                                                           | 16           | 13             |
|                | B. Other .....                                                                                                                                                                                                                          | 16           | 6,5            |
| 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:                                                                             |              |                |
|                | A. Parts or accessories suitable for use solely or principally with the electronic instruments or apparatus falling within subheading 90.28A                                                                                            | 16           | 13             |
|                | B. Other:                                                                                                                                                                                                                               |              |                |
|                | I. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm .....                                                                        | 16           | 6,5            |
|                | II. Other .....                                                                                                                                                                                                                         | 16           | 7,5            |



## 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 or by any other system capable of determining intervals of time, not exceeding 12 mm in thickness when measured with the plate, the bridges and any additional outer plates.
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 parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified in heading No 39.07). The Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock and 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 number | Description                                                                                   | Rate of Duty                          |                                                                       |
|----------------|-----------------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------|
|                |                                                                                               | autonomous<br>%                       | conventional<br>%                                                     |
| 1              | 2                                                                                             | 3                                     | 4                                                                     |
| 91.01          | Pocket-watches, wrist-watches and other watches, including stop-watches                       | 13<br>with min.<br>of 0,50<br>UA each | 7,5<br>with min.<br>of 0,35<br>UA each and<br>max. of 1.05<br>UA each |
| 91.02          | Clocks with watch movements (excluding clocks of heading No 91.03):                           |                                       |                                                                       |
|                | A. Electric or electronic:                                                                    |                                       |                                                                       |
|                | I. With balance-wheel and hairspring .....                                                    | 15                                    | 10,5                                                                  |
|                | II. Other .....                                                                               | 14                                    | 10                                                                    |
|                | B. Other .....                                                                                | 13                                    | 9                                                                     |
| 91.03          | Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels ..... | 13                                    | 9                                                                     |
| 91.04          | Other clocks:                                                                                 |                                       |                                                                       |
|                | A. Electric or electronic .....                                                               | 14                                    | 10                                                                    |
|                | B. Other .....                                                                                | 13                                    | 9                                                                     |

| Heading number | Description                                                                                                                                                                                                | Rate of Duty                          |                                       |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------|
|                |                                                                                                                                                                                                            | autonomous<br>%                       | conventional<br>%                     |
| 1              | 2                                                                                                                                                                                                          | 3                                     | 4                                     |
| 91.05          | Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time ..... | 15                                    | 10,5                                  |
| 91.06          | Time switches with clock or watch movement (including secondary movement) or with synchronous motor .....                                                                                                  | 14                                    | 10                                    |
| 91.07          | Watch movements (including stop-watch movements), assembled:                                                                                                                                               |                                       |                                       |
|                | A. With balance-wheel and hairspring .....                                                                                                                                                                 | 14<br>with min.<br>of 0,40 UA<br>each | 10<br>with min.<br>of 0,28 UA<br>each |
|                | B. Other .....                                                                                                                                                                                             | 14                                    | 10                                    |
| 91.08          | Clock movements, assembled .....                                                                                                                                                                           | 14                                    | 10                                    |
| 91.09          | Watch cases and parts of watch cases .....                                                                                                                                                                 | 9                                     | 6,5                                   |
| 91.10          | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof .....                                                                                                           | 14                                    | 7,5                                   |
| 91.11          | Other clock and watch parts:                                                                                                                                                                               |                                       |                                       |
|                | A. Watchmakers' jewels (precious and semi-precious stones, natural, synthetic, reconstructed or imitation), neither mounted nor set .....                                                                  | 8                                     | 5,5                                   |
|                | B. Springs, including hairsprings .....                                                                                                                                                                    | 12                                    | 8,5                                   |
|                | C. Watch movements, unassembled:                                                                                                                                                                           |                                       |                                       |
|                | I. With balance-wheel and hairspring .....                                                                                                                                                                 | 14<br>with min.<br>of 0,40 UA<br>each | 10<br>with min.<br>of 0,28 UA<br>each |
|                | II. Other .....                                                                                                                                                                                            | 14                                    | 10                                    |
|                | D. Clock movements, unassembled .....                                                                                                                                                                      | 14                                    | 10                                    |
|                | E. Rough watch movements .....                                                                                                                                                                             | 11                                    | 7,5                                   |
|                | F. Other .....                                                                                                                                                                                             | 11                                    | 7,5                                   |

## CHAPTER 92

## MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; PARTS AND ACCESSORIES OF SUCH ARTICLES

## Notes

## 1. This Chapter does not cover:

- (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, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No 39.07);
- (c) Microphones, amplifiers, loudspeakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter; sound recorders or reproducers combined with a radio or television receiver (heading No 85.15);
- (d) Brushes (for cleaning musical instruments) falling within heading No 96.02;
- (e) Toy instruments (heading No 97.03);
- (f) Collectors' pieces or antiques (heading No 99.05 or 99.06); or
- (g) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No 39.07 or Section XV).

## 2. Bows and sticks and similar devices used in playing the musical instruments of headings Nos 92.02 and 92.06 imported with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified 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.

## 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 number | Description                                                                                                                                                      | Rate of Duty |                |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                  | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                | 3            | 4              |
| 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 .....                                                                                                                                          | 22           | 9              |
|                | II. Other .....                                                                                                                                                  | 20           | 10             |
|                | B. Other .....                                                                                                                                                   | 18           | 7              |

| Heading number | Description                                                                                                                                                                                                                                                                                                               | Rate of Duty |                |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                                                                           | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                                                                                         | 3            | 4              |
| 92.02          | Other string musical instruments .....                                                                                                                                                                                                                                                                                    | 21           | 10,5           |
| 92.03          | Pipe and reed organs, including harmoniums and the like .....                                                                                                                                                                                                                                                             | 20           | 8              |
| 92.04          | Accordions, concertinas and similar musical instruments; mouth organs ..                                                                                                                                                                                                                                                  | 15           | 7,5            |
| 92.05          | Other wind musical instruments .....                                                                                                                                                                                                                                                                                      | 18           | 7              |
| 92.06          | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets) .....                                                                                                                                                                                                                                 | 18           | 10,5           |
| 92.07          | Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions) .....                                                                                                                                                                                               | 19           | 9,5            |
| 92.08          | Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes): |              |                |
|                | A. Musical boxes .....                                                                                                                                                                                                                                                                                                    | 14           | 6              |
|                | B. Other .....                                                                                                                                                                                                                                                                                                            | 14           | 7              |
| 92.09          | Musical instrument strings .....                                                                                                                                                                                                                                                                                          | 17           | 7              |
| 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:                                                                                                                              |              |                |
|                | A. Mechanisms for musical boxes .....                                                                                                                                                                                                                                                                                     | 18           | 4              |
|                | B. Other .....                                                                                                                                                                                                                                                                                                            | 18           | 9              |
| 92.11          | Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic:                                                                                                          |              |                |
|                | A. Sound recorders and reproducers:                                                                                                                                                                                                                                                                                       |              |                |
|                | I. Sound recorders .....                                                                                                                                                                                                                                                                                                  | 19           | 7,5            |
|                | II. Sound reproducers .....                                                                                                                                                                                                                                                                                               | 19           | 9,5            |
|                | III. Combined sound recorders and reproducers .....                                                                                                                                                                                                                                                                       | 16           | 8,5            |
|                | B. Television image and sound recorders and reproducers, magnetic ....                                                                                                                                                                                                                                                    | 13           | 8              |

| Heading<br>number | Description                                                                                                                                                                                                                                                            | Rate of Duty         |                      |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|
|                   |                                                                                                                                                                                                                                                                        | autonomous<br>%      | conventional<br>%    |
| 1                 | 2                                                                                                                                                                                                                                                                      | 3                    | 4                    |
| 92.12             | Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording: |                      |                      |
|                   | A. Prepared for recording, but not recorded .....                                                                                                                                                                                                                      | 17                   | 7                    |
|                   | B. Recorded:                                                                                                                                                                                                                                                           |                      |                      |
|                   | I. Wax recordings, discs, matrices and other intermediate forms:                                                                                                                                                                                                       |                      |                      |
|                   | a) For the production of records .....                                                                                                                                                                                                                                 | 11                   | 4,5                  |
|                   | b) Other .....                                                                                                                                                                                                                                                         | 17                   | 8,5                  |
|                   | II. Other:                                                                                                                                                                                                                                                             |                      |                      |
|                   | a) Records:                                                                                                                                                                                                                                                            |                      |                      |
|                   | 1. For teaching languages .....                                                                                                                                                                                                                                        | 9                    | 3,5                  |
|                   | 2. Other .....                                                                                                                                                                                                                                                         | 17                   | 7                    |
|                   | b) Other recording media (tapes, wires, strips and like articles):                                                                                                                                                                                                     |                      |                      |
|                   | 1. Magnetically recorded for the scoring of cinematograph film                                                                                                                                                                                                         | 2,35 UA<br>per 100 m | 1,17 UA<br>per 100 m |
|                   | 2. Other .....                                                                                                                                                                                                                                                         | 19                   | 7,5                  |
| 92.13             | Other parts and accessories of apparatus falling within heading No 92.11:                                                                                                                                                                                              |                      |                      |
|                   | A. Sound-heads and parts thereof .....                                                                                                                                                                                                                                 | 20                   | 10,5                 |
|                   | B. Needles; diamonds, sapphires and other precious or semi-precious stones (natural, synthetic or reconstructed), whether or not mounted ..                                                                                                                            | 13                   | 5                    |
|                   | C. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm .....                                                                                                       | 18                   | 7                    |
|                   | D. Other .....                                                                                                                                                                                                                                                         | 18                   | 9                    |

## SECTION XIX

## 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, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No 39.07);
  - (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. 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.
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 number | Description                                                                                                                           | Rate of Duty |                |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                       | autonomous % | conventional % |
| 1              | 2                                                                                                                                     | 3            | 4              |
| 93.01          | Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor .....                    | 8            | 4              |
| 93.02          | Revolvers and pistols, being firearms:                                                                                                |              |                |
|                | A. 9 mm calibre and higher .....                                                                                                      | 9            | 7,5            |
|                | B. Other .....                                                                                                                        | 16           | 11,5           |
| 93.03          | Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols) ..... | Free         | Free           |

| Heading<br>number | Description                                                                                                                                                                                                | Rate of Duty    |                   |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                                            | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                                                          | 3               | 4                 |
| 93.04             | Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:                                                                     |                 |                   |
|                   | A. Sporting and target shooting guns, rifles and carbines .....                                                                                                                                            | 18              | 10,5              |
|                   | B. Other .....                                                                                                                                                                                             | 16              | 8                 |
| 93.05             | Arms of other descriptions, including air, spring and similar pistols, rifles and guns .....                                                                                                               | 16              | 9,5               |
| 93.06             | Parts of arms, including gun barrel blanks, but not including parts of side-arms:                                                                                                                          |                 |                   |
|                   | A. Of arms of heading No 93.03 .....                                                                                                                                                                       | Free            | Free              |
|                   | B. Of other arms:                                                                                                                                                                                          |                 |                   |
|                   | I. Roughly sawn gun stock blocks .....                                                                                                                                                                     | 10              | 5                 |
|                   | II. Other parts:                                                                                                                                                                                           |                 |                   |
|                   | a) Of arms of heading No 93.02 .....                                                                                                                                                                       | 15              | 7,5               |
|                   | b) Other .....                                                                                                                                                                                             | 18              | 7                 |
| 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 .....                                                                                | 13              | 6,5               |
|                   | B. Other:                                                                                                                                                                                                  |                 |                   |
|                   | I. For military purposes:                                                                                                                                                                                  |                 |                   |
|                   | a) For weapons falling within heading No 93.03 .....                                                                                                                                                       | 6               | 3                 |
|                   | b) Other .....                                                                                                                                                                                             | 12              | 7                 |
|                   | II. Other:                                                                                                                                                                                                 |                 |                   |
|                   | a) Sporting and target shooting cartridges .....                                                                                                                                                           | 19              | 9,5               |
|                   | b) Other .....                                                                                                                                                                                             | 17              | 8,5               |

SECTION XX  
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, ceramic or any other material referred to in Chapter 68 or 69, used as 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, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No 39.07); 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;
- (i) 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 articles (other than parts) referred to in headings Nos 94.01, 94.02 and 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

This provision is, however, to be taken not to apply to the following which are still to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

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



- 3 (a) In this Chapter references to parts of goods do not include reference 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 94.04, imported separately, are not to be classified in heading No 94.01, 94.02 or 94.03 as parts of goods.

| Heading number | Description                                                                                                                                                                                                                                                                                                                             | Rate of Duty |                |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                                                                                         | autonomous % | conventional ‰ |
| 1              | 2                                                                                                                                                                                                                                                                                                                                       | 3            | 4              |
| 94.01          | Chairs and others seats (other than those falling within heading No 94.02), whether or not convertible into beds, and parts thereof:                                                                                                                                                                                                    |              |                |
|                | A. Specially designed for aircraft .....                                                                                                                                                                                                                                                                                                | 12           | 6              |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                          | 18           | 8,5            |
| 94.02          | Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles .....                                                                               | 17           | 7              |
| 94.03          | Other furniture and parts thereof .....                                                                                                                                                                                                                                                                                                 | 18           | 8,5            |
| 94.04          | Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eider-downs, cushions, pouffes and pillows): |              |                |
|                | A. Articles of bedding or similar furnishing of expanded, foam or sponge artificial plastic material, whether or not covered .....                                                                                                                                                                                                      | 22           | 11             |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                          | 20           | 8              |

## 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 with handles or other parts of carving or moulding materials; the headings of the present Chapter apply, however, to separately imported 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 number | Description                                                                                                                  | Rate of Duty |                |
|----------------|------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                              | autonomous % | conventional % |
| 1              | 2                                                                                                                            | 3            | 4              |
| 95.01          | <b>Worked tortoise-shell and articles of tortoise-shell:</b>                                                                 |              |                |
|                | A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked .....                              | 9            | 3,5            |
|                | B. Other .....                                                                                                               | 16           | 8              |
| 95.02          | <b>Worked mother of pearl and articles of mother of pearl:</b>                                                               |              |                |
|                | A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked (including Jerusalem pearls) ..... | 9            | 4,5            |
|                | B. Other .....                                                                                                               | 17           | 10,5           |

| Heading number | Description                                                                                                                                                                                                                                                                                                                             | Rate of Duty |                |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                                                                                                                                                                         | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                                                                                                                                                                       | 3            | 4              |
| 95.03          | <b>Worked ivory and articles of ivory:</b>                                                                                                                                                                                                                                                                                              |              |                |
|                | A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked .....                                                                                                                                                                                                                                         | 9            | 3,5            |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                          | 17           | 8,5            |
| 95.04          | <b>Worked bone (excluding whalebone) and articles of bone (excluding whalebone):</b>                                                                                                                                                                                                                                                    |              |                |
|                | A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked .....                                                                                                                                                                                                                                         | 10           | 4              |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                          | 15           | 6              |
| 95.05          | <b>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:</b>                                                                                                                                                       |              |                |
|                | A. Coral (natural or agglomerated), worked:                                                                                                                                                                                                                                                                                             |              |                |
|                | I. Combined with other materials .....                                                                                                                                                                                                                                                                                                  | 15           | 7,5            |
|                | II. Other .....                                                                                                                                                                                                                                                                                                                         | 7            | 3              |
|                | B. Worked quills .....                                                                                                                                                                                                                                                                                                                  | 10           | 5              |
|                | C. Other animal carving material, worked:                                                                                                                                                                                                                                                                                               |              |                |
|                | I. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked .....                                                                                                                                                                                                                                         | 8            | 4              |
|                | II. Other .....                                                                                                                                                                                                                                                                                                                         | 16           | 8              |
| 95.06          | <b>Worked vegetable carving material (for example, corozo) and articles of vegetable carving material:</b>                                                                                                                                                                                                                              |              |                |
|                | A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked .....                                                                                                                                                                                                                                         | 6            | 2,5            |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                          | 12           | 6              |
| 95.07          | <b>Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances:</b>                                                                                                                                                                               |              |                |
|                | A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked .....                                                                                                                                                                                                                                         | 5            | 2              |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                          | 13           | 5              |
| 95.08          | <b>Moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No 35.03) and articles of unhardened gelatin:</b> |              |                |
|                | A. Artificial honeycombs of wax .....                                                                                                                                                                                                                                                                                                   | 10           | 5              |
|                | B. Other .....                                                                                                                                                                                                                                                                                                                          | 17           | 7              |

## 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 90.17; or
  - (c) Toys (Chapter 97).
2. In heading No 96.03, the expression "prepared knots and tufts for broom or brush making" is to be taken to apply only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

| Heading number | Description                                                                                                                                                                          | Rate of Duty |                |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
|                |                                                                                                                                                                                      | autonomous % | conventional % |
| 1              | 2                                                                                                                                                                                    | 3            | 4              |
| 96.01          | Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles ..... | 18           | 9              |
| 96.02          | 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 .....                                                                                                                                                               | 25           | 10             |
|                | B. Brushes of a kind used as parts of machines .....                                                                                                                                 | 17           | 7              |
|                | C. Other .....                                                                                                                                                                       | 21           | 15             |
| 96.03          | Prepared knots and tufts for broom or brush making .....                                                                                                                             | 18           | 9              |
| 96.04          | Feather dusters .....                                                                                                                                                                | 19           | 9,5            |
| 96.05          | Powder-puffs and pads for applying cosmetics or toilet preparations, of any material .....                                                                                           | 20           | 10             |
| 96.06          | Hand sieves and hand riddles, of any material .....                                                                                                                                  | 20           | 8              |

## 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, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No 39.07);
- (l) Articles falling within heading No 83.11;
- (m) Sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII;
- (n) Childrens' 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 to such articles as are representations of human beings.

## 4. 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 number | Description                                                                                                                                                                                                                                                                                            | Rate of Duty    |                   |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                                                                                                        | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                                                                      | 3               | 4                 |
| 97.01          | Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and doll's push chairs ..                                                                                                                                                  | 21              | 10,5              |
| 97.02          | Dolls:                                                                                                                                                                                                                                                                                                 |                 |                   |
|                | A. Dolls (dressed or undressed) .....                                                                                                                                                                                                                                                                  | 25              | 16                |
|                | B. Parts and accessories .....                                                                                                                                                                                                                                                                         | 21              | 12                |
| 97.03          | Other toys; working models of a kind used for recreational purposes:                                                                                                                                                                                                                                   |                 |                   |
|                | A. Of wood .....                                                                                                                                                                                                                                                                                       | 24              | 19                |
|                | B. Other .....                                                                                                                                                                                                                                                                                         | 24              | 16                |
| 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 toy playing cards .....                                                                                                                                                                                                                                                    | 23              | 9                 |
|                | B. Other .....                                                                                                                                                                                                                                                                                         | 21              | 8,5               |
| 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) ..... | 21              | 10                |
| 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):                                                                                                                                  |                 |                   |
|                | A. Cricket and polo equipment .....                                                                                                                                                                                                                                                                    | 19              | Free              |
|                | B. Tennis rackets .....                                                                                                                                                                                                                                                                                | 19              | 13,5              |
|                | C. Other .....                                                                                                                                                                                                                                                                                         | 19              | 9,5               |
| 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 .....                                                                                                                                                                                                                                                                         | 10              | 5                 |
|                | B. Other .....                                                                                                                                                                                                                                                                                         | 17              | 12                |
| 97.08          | Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres .....                                                                                                                                                      | 14              | 5,5               |

## 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, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No 39.07);
  - (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 number | Description                                                                                                                                                                                                                                                                               | Rate of Duty    |                   |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                                                                                                           | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                                                                                                         | 3               | 4                 |
| 98.01          | <b>Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:</b>                                                                                                                                    |                 |                   |
|                | A. Blanks and moulds .....                                                                                                                                                                                                                                                                | 13              | 10                |
|                | B. Buttons, studs, cuff-links and press-fasteners and parts thereof .....                                                                                                                                                                                                                 | 18              | 13                |
| 98.02          | <b>Slide fasteners and parts thereof:</b>                                                                                                                                                                                                                                                 |                 |                   |
|                | A. Slide fasteners with scoops of base metal; parts thereof, of base metal ..                                                                                                                                                                                                             | 16              | 11,5              |
|                | B. Other .....                                                                                                                                                                                                                                                                            | 20              | 14                |
| 98.03          | <b>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 98.04 or 98.05:</b> |                 |                   |
|                | A. Fountain pens and stylograph pens and pencils (including ball point pens and pencils) .....                                                                                                                                                                                            | 22              | 13                |
|                | B. Other pens, pen-holders; propelling pencils and sliding pencils; pencil-holders and similar holders .....                                                                                                                                                                              | 19              | 9,5               |
|                | C. Parts and fittings:                                                                                                                                                                                                                                                                    |                 |                   |
|                | I. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section .....                                                                                                                                                                                | 17              | 7,5               |
|                | II. Other .....                                                                                                                                                                                                                                                                           | 17              | 7                 |

| Heading number | Description                                                                                                                                                                                                                                                                                                                                                                                                                              | Rate of Duty   |                |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                          | autonomous %   | conventional % |
| 1              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                        | 3              | 4              |
| 98.04          | Pen nibs and nib points:<br>A. Pen nibs:<br>I. Of gold .....<br>II. Of other material .....<br>B. Nib points .....                                                                                                                                                                                                                                                                                                                       | 10<br>16<br>5  | 4<br>6,5<br>2  |
| 98.05          | Pencils (other than pencils of heading No 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks:<br>A. Pencils, pencil leads, slate pencils, crayons, pastels and drawing charcoals:<br>I. Pencils or crayons, with 'leads' encased in a rigid sheath .....<br>II. Other .....<br>B. Writing and drawing chalks; tailors' and billiards chalks ..... | 17<br>14<br>10 | 8,5<br>7<br>5  |
| 98.06          | Slates and boards, with writing or drawing surfaces, whether framed or not                                                                                                                                                                                                                                                                                                                                                               | 17             | 8,5            |
| 98.07          | Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks .....                                                                                                                                                                                                | 16             | 6,5            |
| 98.08          | Typewriter and similar ribbons, whether or not on spools; ink-pads with or without boxes .....                                                                                                                                                                                                                                                                                                                                           | 16             | 8              |
| 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             | 6              |
| 98.10          | Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks:<br>A. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm .....<br>B. Other .....                                                                                                               | 15<br>15       | 7,5<br>11      |
| 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:<br>A. Roughly shaped blocks of wood or root, for the manufacture of pipes<br>B. Other .....                                                                                                                                                                          | 6<br>18        | 3<br>10        |
| 98.12          | Combs, hair-slides and the like .....                                                                                                                                                                                                                                                                                                                                                                                                    | 22             | 9              |
| 98.13          | Corset busks and similar supports for articles of apparel or clothing accessories .....                                                                                                                                                                                                                                                                                                                                                  | 17             | 7              |
| 98.14          | Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor .....                                                                                                                                                                                                                                                                                                                                         | 20             | 10             |



| Heading<br>number | Description                                                                                                                | Rate of Duty    |                   |
|-------------------|----------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                            | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                          | 3               | 4                 |
| 98.15             | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners:                       |                 |                   |
|                   | A. Vacuum flasks and other vacuum vessels, complete with cases, having a capacity not exceeding 0.75 l .....               | 26              | 17                |
|                   | B. Other .....                                                                                                             | 26              | 13                |
| 98.16             | Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing ..... | 18              | 7                 |

## SECTION XXI

## 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 photomechanical 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 those 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 those articles.

| Heading number | Description                                                                                                                                                                                            | Rate of Duty    |                   |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                |                                                                                                                                                                                                        | autonomous<br>% | conventional<br>% |
| 1              | 2                                                                                                                                                                                                      | 3               | 4                 |
| 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            | Free              |
| 99.02          | Original engravings, prints and lithographs .....                                                                                                                                                      | Free            | Free              |
| 99.03          | Original sculptures and statuary, in any material .....                                                                                                                                                | Free            | Free              |

| Heading<br>number | Description                                                                                                                                                                                                      | Rate of Duty    |                   |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                   |                                                                                                                                                                                                                  | autonomous<br>% | conventional<br>% |
| 1                 | 2                                                                                                                                                                                                                | 3               | 4                 |
| 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            | Free              |
| 99.05             | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest .....                                   | Free            | Free              |
| 99.06             | Antiques of an age exceeding one hundred years .....                                                                                                                                                             | Free            | Free              |

## COMMON CUSTOMS TARIFF

### ANNEX

## ANNEX

## HEADINGS OR SUBHEADINGS OF WHICH ONLY PART IS COVERED BY A GATT CONCESSION OR IN WHICH DIFFERENT CONCESSIONS HAVE BEEN GRANTED

| Tariff heading | Description of goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Rate of conventional duties %                                                            |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| 01.06          | <b>Other live animals:</b><br><br>ex C. Other:<br>— Hares, partridges and pheasants .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Free                                                                                     |
| 02.01          | <b>Meat and edible offals of the animals falling within heading No 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen:</b><br><br>A. Meat:<br><br>II. Of bovine animals:<br>a) Of domestic bovine animals:<br><br>2. Frozen:<br>aa) Carcases, half-carcases or "compensated" quarters .....<br>bb) Forequarters .....<br>cc) Hindquarters .....<br>dd) Other:<br>11. Unboned (bone-in) .....<br>22. Boned or boneless:<br>aaa) Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; "compensated" quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece .....<br>bbb) Other .....<br><br>ex b) Other:<br>— Frozen ..... | 20<br>within the<br>limits of<br>a global<br>annual tariff<br>quota of<br>22,000<br>tons |
| 03.03          | <b>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:</b><br><br>A. Crustaceans:<br><br>ex I. Crawfish:<br>— Crawfish tails .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 25                                                                                       |

## ANNEX

(Ctd)

| Tariff heading | Description of goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Rate of conventional duties %                                                                                                                                                                            |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 04.04          | <b>Cheese and curd:</b><br>A. Emmentaler, Gruyère, Sbrinz, Bergkäse and Appenzell, not grated or powdered:<br>1. Of a minimum fat content of 45% by weight, referred to dry matter, matured for at least 3 months (a):<br>a) Whole cheeses (b) of a free-at-frontier value per 100 kg net weight of:<br>ex 1. 130.40 UA or more, but less than 150.15 UA (other than Appenzell) (c) (d) .....<br>ex 2. 150.15 UA or more (other than Bergkäse) (c) .....<br>b) Vacuum-packed pieces:<br>1. With rind on at least one side, of a net weight:<br>ex aa) Of not less than 1 kg but less than 5 kg and of a free-at-frontier value of not less than 150.40 UA but less than 178.40 UA per 100 kg, net weight (other than Appenzell) (c) (d) .....<br>ex bb) Of not less than 450 g and of a free-at-frontier value of not less than 178.40 UA per 100 kg, net weight (other than Bergkäse) (c) .....<br>ex 2. Other, of a net weight of not less than 75 g but not more than 250 g, and of a free-at-frontier value of not less than 198.40 UA per 100 kg, net weight (other than Bergkäse) (c) (e) ..... | 20 UA<br>per 100 kg<br>net weight<br><br>7.5 UA<br>per 100 kg<br>net weight<br><br>20 UA<br>per 100 kg<br>net weight<br><br>7.5 UA<br>per 100 kg<br>net weight<br><br>7.5 UA<br>per 100 kg<br>net weight |
| 05.15          | <b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption:</b><br>A. Fish, crustaceans and molluscs:<br>ex II. Other:<br>— Fish roes; salted cod roe for use as bait .....<br>ex B. Other:<br>— Cochineal; animal blood .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Free<br><br>Free                                                                                                                                                                                         |

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

(b) The expression "whole cheeses" shall be taken to apply to whole cheeses of the conventional flat cylindrical shape of the following net weights: Emmentaler — not less than 60 kg but not more than 130 kg; Gruyère and Sbrinz — not less than 20 kg but not more than 45 kg; Bergkäse — not less than 20 kg but not more than 60 kg; Appenzell — not less than 6 kg but not more than 8 kg.

(c) The Community reserves the right to reduce the minimum values specified in the concessions.

From 1 July 1970 the minimum values shall be automatically adjusted to take account of changes in the factors determining the formation of Emmentaler prices in the Community.

This adjustment shall be by way of an increase or decrease of 14 UA in the minimum values for every increase or decrease of 1 UA per 100 kg in the common target price of milk in the Community.

(d) The Community reserves the right autonomously to reduce the customs duties from 20 UA to 15 UA by raising the value limits by 5 UA.

(e) Vacuum-packed pieces of a net weight of not less than 75 g but not more than 250 g qualify for the concession only if their packings bear at least the following particulars:

- description of the cheese,
- fat content,
- packer responsible,
- country of manufacture.

## ANNEX

(Ctd)

| Tariff heading | Description of goods                                                                                                                                                                                                                                                 | Rate of conventional duties % |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| 08.01          | Dates, bananas, coconuts, brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:                                                                                                                           |                               |
|                | E. Coconuts:                                                                                                                                                                                                                                                         |                               |
|                | — Desiccated coconut .....                                                                                                                                                                                                                                           | 4                             |
|                | — Other .....                                                                                                                                                                                                                                                        | 2,5                           |
| 09.10          | Thyme, saffron and bay leaves; other spices:                                                                                                                                                                                                                         |                               |
|                | D. Ginger:                                                                                                                                                                                                                                                           |                               |
|                | — In the form of whole roots, pieces or slices:                                                                                                                                                                                                                      |                               |
|                | — For the industrial manufacture of essential oils or resinoids (a) .....                                                                                                                                                                                            | Free                          |
|                | — Other .....                                                                                                                                                                                                                                                        | 17                            |
|                | — Other .....                                                                                                                                                                                                                                                        | Free                          |
|                | E. Turmeric (curcuma); fenugreek seed:                                                                                                                                                                                                                               |                               |
|                | — Fenugreek seed, ground .....                                                                                                                                                                                                                                       | 2                             |
|                | — Other .....                                                                                                                                                                                                                                                        | Free                          |
| ex 12.01       | Oil seeds and oleaginous fruit, whole or broken, other than groundnuts and castor seeds                                                                                                                                                                              | Free                          |
| 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: |                               |
|                | ex D. Other:                                                                                                                                                                                                                                                         |                               |
|                | — Cinchona bark, not crushed or ground .....                                                                                                                                                                                                                         | Free                          |
|                | — Quassia amara (wood and bark) .....                                                                                                                                                                                                                                | 1                             |
|                | — Calabar beans .....                                                                                                                                                                                                                                                | Free                          |
|                | — Cubeb .....                                                                                                                                                                                                                                                        | Free                          |
|                | — Coca leaves .....                                                                                                                                                                                                                                                  | Free                          |
|                | — Other wood, roots and bark; mosses, lichens and algae .....                                                                                                                                                                                                        | Free                          |
|                | — Other, excluding cinchona bark crushed or ground .....                                                                                                                                                                                                             | 1,5                           |
| 13.02          | Shellac, seed lac, stick lac and other lacs, natural gums, resins, gum-resins and balsams:                                                                                                                                                                           |                               |
|                | B. Other:                                                                                                                                                                                                                                                            |                               |
|                | — Shellac, seed lac, stick lac and other lacs:                                                                                                                                                                                                                       |                               |
|                | — Unbleached .....                                                                                                                                                                                                                                                   | Free                          |
|                | — Bleached .....                                                                                                                                                                                                                                                     | 1,5                           |
|                | — Other .....                                                                                                                                                                                                                                                        | Free                          |
| 13.03          | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products:                                                                                                              |                               |
|                | B. Pectic substances, pectinates and pectates:                                                                                                                                                                                                                       |                               |
|                | ex I. Dry:                                                                                                                                                                                                                                                           |                               |
|                | — Apple pectin .....                                                                                                                                                                                                                                                 | 24                            |

(a) Entry under this subheading is subject to conditions to be determined by the competent E.C. authorities.

## ANNEX

(Ctd)

| Tariff heading | Description of goods                                                                                                                                                                                                                                                                                                                                                                                                     | Rate of conventional duties %      |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| 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):<br>C. Other:<br>— Bamboos; reeds and the like:<br>— Raw or not further prepared than split .....<br>— Other .....<br>— Rattans; rushes and the like:<br>— Raw or not further prepared than split .....<br>— Other .....<br>— Other ..... | Free<br>1,5<br>Free<br>1,5<br>Free |
| 14.02          | 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):<br>— Put up on a layer or between two layers of other material .....<br>— Other:<br>— Vegetable hair .....<br>— Kapok:<br>— Raw .....<br>— Other .....<br>— Other .....                                            | 1,5<br>1,5<br>Free<br>1<br>Free    |
| 14.05          | Vegetable products not elsewhere specified or included:<br>— Put up on a layer or between two layers of other material .....<br>— Other .....                                                                                                                                                                                                                                                                            | 1,5<br>Free                        |
| 15.04          | Fats and oils, of fish and marine mammals, whether or not refined:<br>A. Fish-liver oil:<br>II. Other:<br>— Of halibut .....<br>— Of other fish .....                                                                                                                                                                                                                                                                    | Free<br>6                          |
| 15.07          | Fixed vegetable oils, fluid or solid, crude, refined or purified:<br>ex B. China-wood and oiticica oils: myrtle wax and Japan wax:<br>— China-wood and oiticica oils, crude .....<br>— Refined or purified oils, other than Japan wax .....                                                                                                                                                                              | 3<br>3                             |



## ANNEX

(Ctd)

| Tariff heading       | Description of goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Rate of conventional duties % |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| 15.07<br>(continued) | <p>D. Other oils:</p> <p>I. For technical or industrial uses other than the manufacture of foodstuffs:</p> <p>a) Crude (a):</p> <p>ex 3. Other:</p> <p>— Groundnut, coconut, colza, linseed, rapeseed, sunflower-seed, illipe, karite, makore, touloucouna or babassu oils ..... 5</p> <p>b) Other (a):</p> <p>ex 2. Other:</p> <p>— Colza, linseed, rapeseed, sunflower-seed, illipe, karite, makore, touloucouna or babassu oils ..... 8</p> <p>II. Other:</p> <p>b) Other:</p> <p>2. Solid, other; fluid:</p> <p>ex aa) Crude:</p> <p>— Groundnut, coconut, colza, cotton seed, mustard-seed, rapeseed, soya bean or sunflower-seed oils ..... 10</p> <p>ex bb) Other:</p> <p>— Groundnut, cotton seed, soya bean or sunflower-seed oils .... 15</p> <p>— Other oils, excluding oils containing 50% or more by weight of free fatty acids and excluding palm-kernel, illipe, coconut, colza, rapeseed or copaiba oils ..... 15</p> |                               |
| 15.12                | <p>Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:</p> <p>ex B. Other:</p> <p>— Fats and oils of fish or marine mammals, hydrogenated, whether or not refined, but not prepared ..... 17</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                               |
| 16.04                | <p>Prepared or preserved fish, including caviar and caviar substitutes:</p> <p>ex F. Bonito (<i>Sarda</i> sp. p.), mackerel and anchovies:</p> <p>— Bonito and mackerel ..... 25</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |
| 20.06                | <p>Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:</p> <p>B. II. c) Not containing added sugar, in immediate packings of a net capacity:</p> <p>1. Of 4.5 kg or more:</p> <p>ex aa) Apricots:</p> <p>— in immediate packings of a net capacity of 4.5 kg or more but less than 5 kg..... 23</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                               |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

## ANNEX

(Ctd)

| Tariff heading       | Description of goods                                                                                                                                                                                                                                                                                                                   | Rate of conventional duties %                |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| 20.06<br>(Continued) | ex bb) Peaches (including nectarines) and plums:<br>— in immediate packings of a net capacity of 4.5 kg or more but less than 5 kg .....                                                                                                                                                                                               | 23                                           |
|                      | ex cc) Other fruits:<br>— in immediate packings of a net capacity of 4.5 kg or more but less than 5 kg.....                                                                                                                                                                                                                            | 23                                           |
|                      | ex dd) Mixtures of fruit:<br>— in immediate packings of a net capacity of 4.5 kg or more but less than 5 kg.....                                                                                                                                                                                                                       | 23                                           |
| 20.07                | <b>Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:</b><br>B. Of a specific gravity of 1.33 or less at 15° C.:<br>I. a) 1. bb) Grape juice (including grape must) of a value exceeding 18 UA per 100 kg net weight, other .....             | 28 (a)                                       |
|                      | I. b) 1. bb) Grape juice (including grape must) of a value of 18 UA or less per 100 kg net weight, other .....                                                                                                                                                                                                                         | 28 (a)                                       |
|                      | II. a) 1. Orange juice of a value exceeding 30 UA per 100 kg net weight .....                                                                                                                                                                                                                                                          | 19 (a)                                       |
|                      | II. a) 2. Grapefruit juice of a value exceeding 30 UA per 100 kg net weight .....                                                                                                                                                                                                                                                      | 15 (a)                                       |
|                      | II. b) 1. bb) Orange juice of a value of 30 UA or less per 100 kg net weight, other .....                                                                                                                                                                                                                                              | 19 (a)                                       |
|                      | II. b) 2. bb) Grapefruit juice of a value of 30 UA or less per 100 kg net weight, other .....                                                                                                                                                                                                                                          | 15 (a)                                       |
| 22.09                | <b>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:</b><br>A. Spirits (other than those of heading No 22.08), in containers holding:<br>ex I. 2 litres or less:<br>— Of 45.2° or less..... | 1,60 UA per hl and per degree + 10 UA per hl |
|                      | ex II. More than 2 litres:<br>— Of 45.2° or less.....                                                                                                                                                                                                                                                                                  | 1,60 UA per hl and per degree                |
|                      | C. Spirituous beverages:<br>V. Other, in containers holding:<br>ex a) 2 litres or less:<br>— Liqueurs and brandy (other than brandy made from stone fruit, seed fruit or seed-fruit marc), containing 45.2° or less of ethyl alcohol ....                                                                                              | 1,60 UA per hl and per degree + 10 UA per hl |

(a) See note (ads) at the end of this list.

(Ctd)

| Tariff heading       | Description of goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Rate of conventional duties %                     |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 22.09<br>(continued) | C. V. ex b) More than 2 litres:<br>— Liqueurs and brandy (other than brandy made from stone fruit, seed fruit or seed-fruit marc), containing 45.2° or less of ethyl alcohol....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 1,60 UA per hl and per degree                     |
| 28.50                | Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds:<br><br>A. Fissile chemical elements and isotopes; compounds, alloys, dispersions and cermets, containing such elements or isotopes, including spent or irradiated nuclear reactor cartridges:<br>— Natural uranium:<br>— Crude; waste and scrap (EURATOM) .....<br>— Worked:<br>— Bars, rods, angles, shapes and sections, wire, sheets and strips (EURATOM) .....<br>— Other (EURATOM) .....<br>— Other (EURATOM) .....<br>ex B. Artificial radio-active isotopes and their compounds (EURATOM):<br>— Compounds of artificial radio-active isotopes ..... | —<br><br><br><br><br>Free<br>1,6<br>—<br><br>Free |
| 28.52                | Compounds, inorganic or organic, of thorium, of uranium depleted in U235, of rare earth metals, of yttrium or of scandium, whether or not mixed together:<br><br>ex A. Of thorium or of uranium depleted in U235, whether or not mixed together (EURATOM), other than thorium salts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <br><br>Free                                      |
| 29.23                | Single or complex oxygen-function amino-compounds:<br><br>D. Amino acids:<br>ex III. Glutamic acid and its salts:<br>— Sodium hydrogen glutamate .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <br><br><br>19                                    |
| 33.01                | Essential oils (terpeneless or not); concretes and absolutes; resinoids:<br><br>A. Essential oils, not terpeneless:<br>II. Other:<br>b) Other:<br>— Eucalyptus oil .....<br>— Citronella, Jamaica rosewood (Amyris balsamifera) or vetiver (Vetiveria zizanioides) oils .....<br>— Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <br><br><br><br>Free<br>2,4<br>3,2                |
| 37.06                | Cinematograph film, exposed and developed, consisting only of sound track, negative or positive:<br>— Negatives; intermediate positives .....<br>— Other positives .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Free<br>1,52 UA per 100 m                         |

(a) 'Loden fabrics' means plain-weave fabrics weighing not less than 250 but not more than 450 g/m<sup>2</sup>, full, single-coloured or with mixed or mottled yarns, made from single yarns of carded wool mixed with fine animal hair and which may contain coarse animal hair or man-made fibres. The fibres are laid or oriented in the same direction by a surface treatment which renders the fabrics waterproof.

ANNEX  
(Ctd)

## Note (ads)

The Community reserves the right to charge, over and above the bound duty, an additional duty on sugar corresponding to the duty payable on imported sugar and applicable to the quantity of various sugars (calculated as sucrose) contained in this product in excess of the content of X% by weight.

This limited content, which varies according to product, is fixed as follows:

| Tariff heading | Description of goods                                                                                                                        | Percentages (by weight) representing natural sugar |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
| 20.07          | Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit: |                                                    |
|                | B. Of a specific gravity of 1.33 or less at 15° C:                                                                                          |                                                    |
|                | Grape juice (including grape must) .....                                                                                                    | 15                                                 |
|                | Lemon juice .....                                                                                                                           | 3                                                  |
|                | Apple juice .....                                                                                                                           | 11                                                 |
|                | Tomato juice .....                                                                                                                          | 3                                                  |
|                | All other fruit or vegetable juices falling within subheading 20.07 B, including mixtures                                                   | 13                                                 |